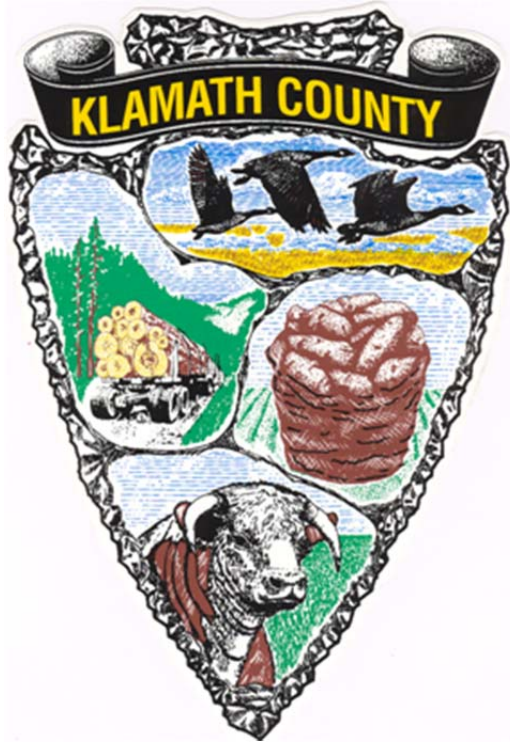


Proposed Budget



2013-2014

Budget Committee Members

Board of Commissioners

Dennis Linthicum
Jim Bellet
Tom Mallams

Citizen Committee Members

Allan Craigmiles
Kelley Minty Morris
Del Fox

Budget Officer: Jason Link

KLAMATH COUNTY, OREGON
305 MAIN STREET
KLAMATH FALLS, OREGON 97601
(541) 883-4202

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Klamath County, Oregon

2013-2014 Budget Presentation

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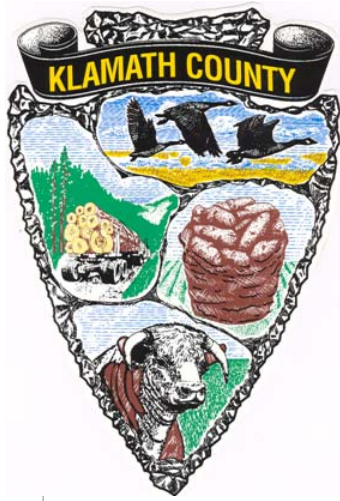
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Klamath County Board of Commissioners

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.

Mission, Values and Vision Statement

Klamath County, Oregon

2013-14 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.

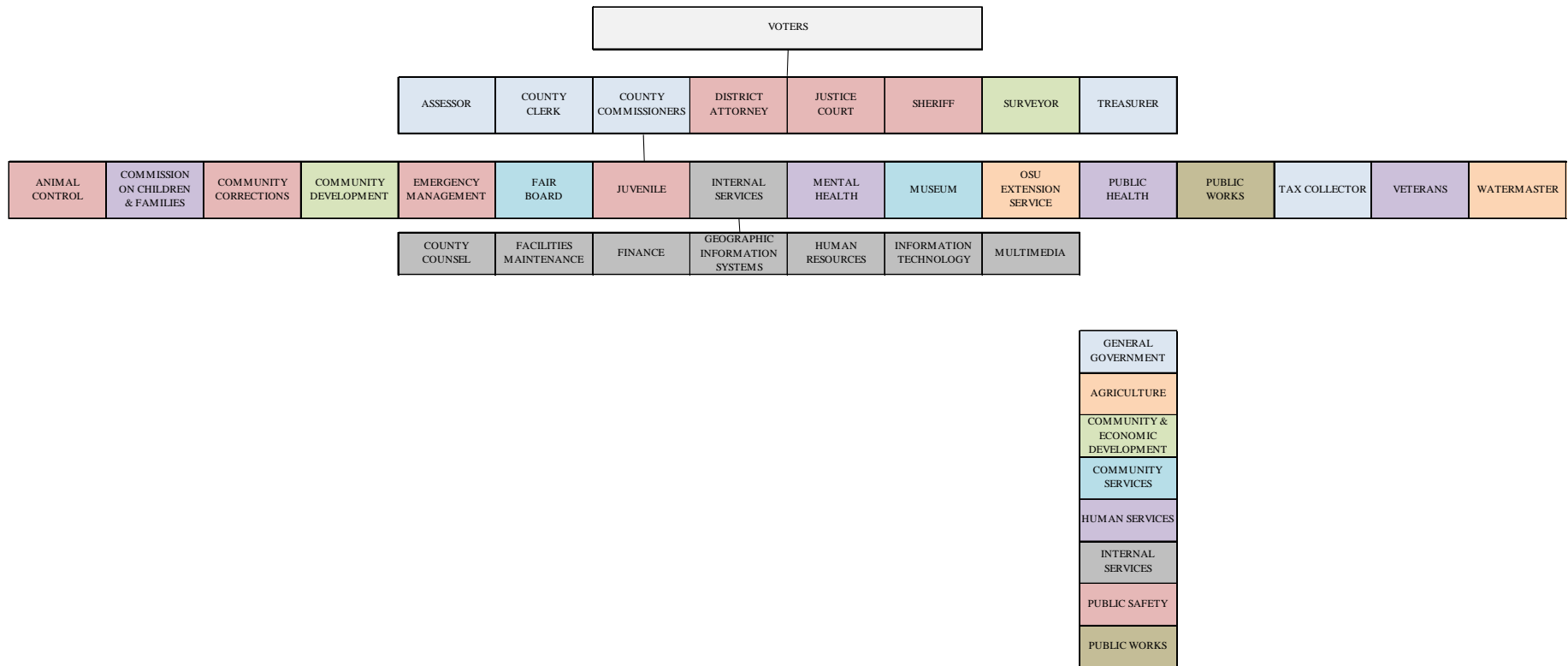
Vision

- **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, Oregon

2013-2014 Budget Presentation

Organizational Chart



Klamath County, Oregon
2013-2014 Budget Presentation
List of Elected Officials

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

Klamath County, Oregon
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List of Appointed Officials

Position	Name
Agricultural Experiment Station (State Appointed)	William Riggs
Animal Control	Mike Horton
Budget & Finance	Jason Link
Cooperative Extension (State Appointed)	William Riggs
Community Corrections	Kiki Parker-Rose
Commission on Children & Families	Kim Estes
Community Development	Stephanie Brown
County Counsel	Dave Groff
Emergency Management	George Buckingham
Fair Manager	Jerry Golden
Human Resources	Daneen Dail
Juvenile	Dan Golden
Maintenance	Thomas Banks
Information Technology	Randall Paul
Behavior Health and Wellness	Amanda Bunger
Museum	Todd Kepple
Public Health	Marilynn Sutherland
Public Works	Stan Strickland
Tax Collector	Linda Seater
Watermaster (State Appointed)	Scott White
Veteran's Services	Kathy Pierce

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List of Boards, Committees and Commissions

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

Klamath County, Oregon

2013-2014 Budget Presentation

Budget Calendar

Prepare Budget Documents	January through April 5, 2013
Publish First Notice of Budget Committee Meeting (5 to 30 days before meeting)	March 12, 2013
Post Notice of Budget Committee Meeting on website	March 12, 2013
Budget Committee Meetings	April 8, 2013 through April 12, 2013
Submit CAFFA Grant to State of Oregon	May 1, 2013
Prepare Budget Summary	May 2, 2013 through June 14, 2013
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 4, 2013
Public Hearing by Board of Commissioners	June 18, 2013
Board of Commissioners Adopts Budget, Makes Appropriations, Imposes Taxes, and Categorizes Taxes	June 18, 2013
Certify Taxes to County Assessor	July 15, 2013



KLAMATH COUNTY

Home of Crater Lake

OREGON

FINANCE & BUDGET OFFICE

April 8, 2013

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

We find ourselves in a precarious position, along with others, waiting to see what will happen with the economy and federal legislation to either reauthorize or fund Secure Rural Schools (SRS) and Payment in Lieu of Taxes (PILT), respectively. In the General Fund, the Board of Commissioners have proposed a budget that matches current anticipated revenues with expenses. This proposed budget excludes funding provided under SRS and PILT. It is imperative that we build and maintain a reserve in the General Fund.

The proposed budget for fiscal year 2013-2014 continues on the principles adopted in fiscal year 2012-2013.

The Consumer Price Index (CPI-W) has risen 3.70% over the prior year. The budget includes no cost of living increases for Elected Officials and county employees, except for one union that is in the middle of their contract. Health insurance medical contribution has increased \$600 per year for employees in one union and the unrepresented employees. There are also increases budgeted to accommodate merit step increases for those who have not hit the top of their pay range. The County is currently in negotiations with most of its unions, but given the current economy we expect a fairly small financial impact and little effect on levels of service. Fiscal year 2013-2014 is the first half of the State's biennium budget so those portions of the County budget most affected by the State budget could see significant changes.

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. Due to the nature of Klamath County's participation in PERS our mandatory contribution rates for the 2013-14 fiscal year have decreased to 8.79% from 10.98% in the current fiscal year.

The County Pension Plan is also experiencing high unfunded actuarial liabilities. The recommended contribution rate from the actuary for the 2013-2014 fiscal year is 16.01% an increase of 2.39% from the prior report. The contribution rate being made by the County has been increased by 5.00% to 16.00% for 2013-2014. Unless underlying investments significantly outperform actuarial rates or changes are made to the plan, the County's unfunded actuarial liability will continue to grow.

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

The county, cities, and tax districts are facing a serious financial crisis not seen in many years as a result of shrinking revenues, high gas and energy prices. The State is considering legislation that is affecting the resources that come to counties to provide the services that the State and Federal Government mandates. The lack of recovery in the local economy is continuing to effect individuals and families including taxing districts. The Federal Government passed significant changes in health care, which will affect the County's budget in this fiscal year and in years to come.

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

This proposed budget was prepared with the concept of sustainability in mind. If federal legislation for SRS and PILT are not reauthorized or funded and the economy continues to underperform, service levels provided by most departments will be impacted.

The Board of Commissioners elected to keep what reserve funds are in the General Fund and not spend them and to use \$1 million of Road Fund reserves for Sheriff Patrol. These factors combined with the reduction in SRS and PILT resulted in a reduction to the General Fund of \$2.2 million. The Board of Commissioners chose to allocate that reduction into the Sheriff, District Attorney, Juvenile, OSU Extension and Experiment Station departments within the General Fund. In general terms each of these departments absorbed a 20% reduction in funding.

The next fiscal reduction that needs to be considered is the expiration of state legislation allowing the use of Road Fund reserves for Sheriff Patrol. In the proposed budget this is \$1 million. The Budget Committee and the Board of Commissioners need to plan strategically for how the County will operate on a sustainable basis without the use of those funds.

The General Fund does not have sufficient reserves to weather the expiration of the state legislation for use of Road Funds and federal legislation of SRS and PILT. I feel compelled to bring this to the Budget Committee's attention because there are those who look at the anticipated reserves and feel they should be used to expand

services at this time, by providing funding for non-mandated services and other governmental or non-profit organizations, and for a multitude of other possibilities. This is not the time to use reserve funds to increase operating expenditures.

Sufficient funds are currently budgeted to provide appropriate cash flow for the following year. The reserve in the General Fund is sufficient to provide operating cash until property taxes are received in November and for other contingencies within the General Fund. The Budget Committee is expected to deliberate and make decisions to ensure that appropriate resources are available to begin the following fiscal year.

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

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

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

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

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

Revenue and Expense Overview

The General Fund revenues and expenditures are proposed at \$23,668,866, including transfer payments (counted twice). Proposed countywide revenues and expenditures are proposed at \$188,234,720, including transfer payments (counted twice), compared to 2012-13 countywide budget of \$212,308,123 and general fund budget of \$26,843,080. The majority of the revenue is cash carryover from the 2012-13 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:

<u>Year</u>	<u>Revenues</u>	<u>Expenditures</u>
2011-12	\$196,912,791	\$61,512,347
2010-11	\$187,370,955	\$64,644,527
2009-10	\$198,638,933	\$99,091,364
2008-09	\$214,294,774	\$75,045,385
2007-08	\$205,788,776	\$75,483,184
2006-07	\$208,871,992	\$80,408,776
2005-06	\$194,716,854	\$70,480,204
2004-05	\$182,634,357	\$63,921,174
2003-04	\$172,904,000	\$66,478,386
2002-03	\$167,536,840	\$61,219,640

This year's staffing includes merit steps per contract agreements. The Board of Commissioners has requested that the budget be prepared with no cost of living and medical contribution increases other than those previously negotiated. The insurance cap for most employees is increasing to \$775 per month. The County Compensation Board is required by state law to conduct an annual review of Elected Official's compensation each year. The Compensation Board will make a report to the Budget Committee on Monday, April 8th 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 \$8,079,000 or \$1.6936 per \$1,000 of assessed value for the general fund and \$186,000 or \$0.0390 per \$1,000 of assessed value for veterans' services. Tax estimates will be affected by the exemptions that the state legislators approve during the last session, plus any appeals approved by the State Tax Court.

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

Legislative Initiatives that Impact the Proposed Budget

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

Oregon House Bill 4165 expands the oversight of Early Learning Council. Establishes Youth Development Council to oversee unified system that provides services to children and youth in manner that supports academic success and reduces criminal involvement. Continuously appropriates moneys in account to Early Learning Council for distribution to counties for purposes related to preventing or reducing child abuse. Abolishes Juvenile Crime Prevention Advisory Committee and transfers functions of committee to Youth Development Council. Abolishes State Commission on Children and Families and transfers functions of commission to Early Learning Council and

Youth Development Council. Abolishes local commissions on children and families. Abolishes Commission for Child Care and transfers functions to Early Learning Council. This is anticipated to have a significant impact on the Klamath County Commission on Children and Family's budget in 2013-2014. The Commission on Children and Family budget is a six month budget in contemplation of dissolving based on this 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. The 2013-2014 budget before the Budget Committee contemplates the implementation of this law. The budget includes a \$1 million transfer from the Road Fund to the General Fund to fund patrol services.

On July 6, 2012, the Secure Rural Schools and Community Self-Determination Act of 2000 was reauthorized for federal fiscal year (FY) 2012 as part of Public Law 112-141. This law also reauthorized counties to receive their full PILT entitlement through federal fiscal year 2013. No legislation currently enacted either reauthorizes these payments or sets their funding level. Therefore, the budget for 2013-2014 before the Budget Committee contemplates the payments for SRS to return to levels based on the actual sales of timber and no payments for PILT.

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

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

There are a number of factors affecting the proposed budget for 2013-2014. Some may continue beyond 2013-2014. 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 2013-2014 General Fund proposed budget includes approximately \$2.0 million in operating contingency and reserve for future expenditures. This means the County could spend all available resources in the 2013-2014 fiscal year with no carry forward to 2014-2015 fiscal year. Revenues in 2014-2015 are projected to decrease a further \$1 million with the expiration of Oregon House Bill 4175.

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

This would mean a reserve of five months of operating revenues or approximately \$1.9 million should be available to begin the following year. Otherwise, the General Fund will borrow from another fund to provide operating resources to the departments within the fund until such time as property taxes are received.

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

County Facilities

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

OSU Extension and Experimentation Station are anticipating consolidating all personnel and services to the Washburn Way location from the Vandenberg Road location. This will reduce their budget by the anticipated space rent charge of \$25,000.

Public Health is anticipating relocating to the space that is currently being occupied by the OSU Extension and Experiment Station on Vandenberg Road. This is anticipated to save the department \$40,000 in space rent, but will require a significant investment to remodel the space.

Once Public Health relocates from the Pine Street building, the County anticipates closing the Pine Street building as it is in need of extensive repairs.

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.

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. 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.

Wage Tables

The wage tables used in the preparation of the 2013-2014 can be found in Appendix F.

Significant Departmental and Fund Highlights and Issues

We are in a time of low interest rates, which translates into a lower growth rate on our reserve funds. And those investment earnings that we have relied on in the past to supplement programs are not available this year. This has caused a further reduction in some programs that relied upon those earnings to supplement operating revenues.

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

The General Fund was anticipating a reduction in revenue of \$2.2 million in fiscal year 2013-2014 to maintain the same funding levels as in the past. The primary sources of this decline are the loss of funding from Payment in Lieu of Taxes (\$740 thousand), Secure Rural Schools (\$150 thousand), and using a reduced funding from Road Reserves (\$1 million). A more complete analysis of the assumptions used to prepare the General Fund budget can be found in Appendix G.

This transfer from the Road Reserve to the General Fund is a short-term solution to a long-term problem. The Board of Commissioners along with the City of Klamath Falls, Oregon formed a joint committee to develop a long-term solution to funding public safety in Klamath County. The committee has completed its work and has reported back to both boards the results of its recommendations. Those recommendations include the contemplation of a new special taxing district to fund portions of public safety. Neither board has taken formal action on the recommendations from the committee.

The budget for 2013-2014 also contemplates a continued reduction in funding to the Road Fund by \$4.6 million as a result of the loss of funding from Secure Rural Schools. In addition to the \$1 million the Board of Commissioners is recommending be used to fund patrol services in the General Fund.

The Fair Board has brought to the Budget Committee a budget for 2013-2014 that contemplates an interfund loan/repayment structure. The Fairgrounds Fund has exhausted its reserve and will be borrowing money from the Equipment Reserve Fund on an annual basis until their loan is paid off. The Fair Board is researching expanding their revenue streams and cutting costs to provide a more efficient operation.

The subsidy from the General Fund to the Community Development Fund (\$200 thousand) has been reinstated. The subsidy is targeted at the Planning and On-Site divisions within the Community Development Department. The Community Development Department also is proposing the implementation of a new fee to fund portions of planning and code enforcement.

The subsidy from the General Fund to the Public Health Fund (\$200 thousand) has been modified to support specific divisions with the Public Health Department. The subsidy to Public Health Fund is providing support for the state mandated medical examiner, nursing clinic and environmental health divisions.

The Commission on Children and Families Fund is budgeted to spend out its remaining reserves over the first six months of the fiscal year and then dissolve. This could change as the State implements the changes with the Early Learning Councils.

The Mental Health Fund contemplates a reduced funding level from the Oregon Health Plan for the implementation of the coordinated care organization (CCO) structure. The contract with Klamath County's designated CCO has not been finalized and may change significantly from what is proposed in this budget.

Processes Used to Develop the Budget and Organization

The Board of Commissioners met on numerous occasions in January and February 2013 to discuss the budget for 2013-14. During those meetings, the Board of Commissioners approved a mission, values and vision statement for the county as a whole, to guide management in the decision making processes and setting the priorities for the budget. This statement is found on page i of this document.

The Board of Commissioners used these principles in setting the priorities and funding levels for the 2013-14 budget. In addition, the Board of Commissioners held a series of public meetings with other Elected Officials and Department Directors to discuss the financial aspects of their proposed budget. These meetings took place the months leading up to this meeting. No public testimony was heard at those meetings.

The Budget Committee hearings on the proposed budget will be held starting April 8, 2013. During each day of presentation and review, there will be scheduled opportunities for public input. Budget deliberations are scheduled to occur at the end of the process. All Budget Committee meetings are open to the public and public testimony is always welcome.

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

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

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

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

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

Conclusion

As the Budget Committee reviews the budgets with the departments, ask the Elected Officials and Department Directors what kind of service will be provided to the community with the funds provided, understanding there are limited resources (funds) available. Ask questions about programs and spend less time looking at individual line items. The budget is appropriated by category, not individual line items. After the Budget Committee reviews and make the desired changes to the budget, it will approve the budget. The approved budget will be published for final public hearing on Tuesday, June 18, 2012, where the Board of Commissioners will meet in a public session to adopt the budget. The Board of Commissioners are authorized to amend expenditures in the Budget Committee's approved budget, up to 10 percent of any fund, without reconvening the Budget Committee. The Board of Commissioners always encourages public input.

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

members of the Budget Committee for their time, concern, and constructive insights. I wish also to acknowledge the Board of Commissioners' support and leadership in these most challenging times.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Jason Link', with a stylized flourish at the end.

Jason Link, CPA
Klamath County Budget Officer

Klamath County, Oregon
2013-2014 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 2012-2013. The total amount of property tax the County expects to levy on behalf of the General Fund is \$8,579,787. Of this amount, the County expects to collect 94 percent for a net of \$8,065,000.

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 67.2 percent of real market value. This permanent rate is set by the Oregon constitution.

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

Debt Limitations

The County has a general obligation bonded debt limit set by Oregon Revised Statute (ORS) 287.054, which is 2 percent of the real market value of all taxable property in the County (\$155,752,051). The County has no bonded debt outstanding at July 1, 2013.

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Klamath County, Oregon
2013-2014 Budget Presentation
Appendix B – Debt Service

Mental Health Loans

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

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Klamath County, Oregon

2013-2014 Budget Presentation

Appendix C – Fiscal Policies and Definitions

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.

Klamath County, Oregon

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Appendix C – Fiscal Policies and Definitions

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.

Klamath County, Oregon
2013-2014 Budget Presentation
Appendix C – Fiscal Policies and Definitions

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

2013-2014 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 departments budgets are grouped into eight major program categories: General Government, Agriculture Services, Community & Economic Development, Community Services, Human Services, Internal Support, Public Safety, and Public Works.

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

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

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

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

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

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

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

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

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Klamath County, Oregon

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Appendix E – Fund Descriptions

General - 100

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

Domestic Violence - 120 (inactive)

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

Internal Services - 150

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

External Services – 151

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

Veterans Services - 212

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

Commission on Children & Families - 220

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.

District Attorney Special Revenue - 222

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

Tourism Competitive Grant - 226

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

Sheriff Special Revenue - 229

This fund has three major functions: marine division, special revenues, and search and rescue. The marine function provides accounting of the State and County partnership of the parole and safety on the waterways of the County. The special revenue function is used for forfeiture revenues for drugs operation expenses and homeland security grant funds. The search and rescue function is used to provide operation funds for search and rescue.

Road Department - 230

This fund receives federal forest reserve apportionments as per ORS 294.060 and State Highway Fund apportionments as per ORS 366.525 as its major sources of revenue. Other revenue comes from interest on investments, reimbursement for work done, intergovernmental revenues, and miscellaneous sources. Expenditures

Klamath County, Oregon

2013-2014 Budget Presentation

Appendix E – Fund Descriptions

are limited by article IX Section 3 of the Constitution of the State of Oregon, and are for the construction and maintenance of roads in the county.

Bicycle Trails - 240 (inactive)

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

Marine Board (Sheriff) - 245 (inactive)

This fund provides accounting of the State and County partnership of the parole and safety on the waterways of the County. This fund will be budgeted to close in fiscal year 2012-13 and merge to Sheriff Special Revenue Fund - 229 as a separate sub-department.

Taylor Grazing - 280

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

Title III - 285

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

Court Facilities Security - 290

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.

O&C Title III - 295 (inactive)

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

Klamath Falls Streets - 315

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

Courthouse Bond - 340 (inactive)

This fund was established to receive the proceeds from property tax serial levy and expenditures for the retirement of the County's general obligation bond issue for construction of the new courthouse and administrative buildings. The annual levy of about \$1.7 million will continue until the 2010-11 fiscal year. This fund was closed in the 2011-2012 fiscal year.

Fairground Bond - 350 (inactive)

This fund was established to receive the proceeds from property tax serial levy and expenditures for the retirement of the County's general obligation bond issue for construction of an event center at the fairgrounds. The annual levy of about \$500 thousand will continue until the 2009-2010 fiscal year. This fund was closed in the 2011-2012 fiscal year.

Road Reserves - 421 (inactive)

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

Klamath County, Oregon

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Appendix E – Fund Descriptions

Landfill Site Reserve - 435 (inactive)

This fund is a reserve fund to account for landfill cover closure/post-closure costs. The reserve fund is funded by the Solid Waste Fund - 520. This fund was merged with Solid Waste Fund - 520 as a separate sub-department in fiscal year 2012-2013.

Surveyor - 437

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

Equipment Reserve - 438

This fund is a reserve fund to account for vehicle and major equipment replacements.

Space Rent - 439

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

Capital Projects Reserve - 440

This fund is a reserve fund to account for major infrastructure improvements to county owned facilities.

Park Reserves - 460 (inactive)

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

Park - 465

This fund is used to account for the dedicated resources that come from RV licenses and revenues derived from the RV parks.

Solid Waste - 520

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

Recycling - 521 (inactive)

This fund was used to account for the recycling education program. This fund was closed in fiscal year 2012-2013 to the Solid Waste Fund 520.

Weed Control - 530

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

Juvenile Special Projects - 601 (inactive)

This fund was used to receive and expend the proceeds from juvenile projects. This fund was closed in 2011-2012 and merged with the Equipment Rent & Revolving Reserve Fund 438.

Experiment Station Field Research Project - 602

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

Community Development - 603

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

Klamath County, Oregon

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Appendix E – Fund Descriptions

Property Sales - 604

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

Museum - 605

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

Economic Development - 610

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

Community Corrections - 613

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

Risk Management - 640

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

County School Fund - 650

This fund is established under ORS 328.005 and is the recipient of federal forest reserve apportionments under ORS 294.060, other intergovernmental revenues, and interest of investments. Expenditures are apportionments to the two school districts within the county and to the state agencies for special education costs.

Search and Rescue Operation Fund - 700 (inactive)

This fund is used to provide operation funds for search and rescue. This fund will be budgeted to close in fiscal year 2013-14 and merge to Sheriff Special Revenue Fund - 229.

Animal Control - 710

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

Health Services - 720

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

Mental Health - 730

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

Fairgrounds - 740

This fund operates as a function of Klamath County, Oregon under ORS 565.210 to 565.990 inclusive. The affairs of the fairgrounds are managed by a five 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.

Klamath County, Oregon

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Appendix E – Fund Descriptions

Law Library - 760

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

Emergency Telephone Excise Tax - 800 (inactive)

This fund is used under ORS 403.240(9), which requires the County to recognize the amounts distributed by the Oregon Emergency Management to the Klamath 9-1-1 Emergency Communications District on its behalf. This fund was closed during the fiscal year 2012-13 with the adoption of Oregon Senate Bill 1559 that redirected the distribution of the State 9-1-1 Excise Tax directly to the 9-1-1 jurisdiction.

Clerk Storage - 9305

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

Ambulance Advisory Training - 9321

This fund is used to account for monies raised by the Ambulance Advisory Training Committee to support training of committee members.

Public Works ODOT Reserve - 9323 (inactive)

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

Mental Health Building Reserve – 9332 (inactive)

This fund is a reserve fund to account for the maintenance of county buildings previously occupied by the Mental Health Department. The buildings are currently vacant and require a substantial amount of remediation. This fund will close in the fiscal year 2012-2013 and merge with the Capital Projects Reserve Fund - 440.

Clerk Overpayment - 9334

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

ORMAP - 9337 (inactive)

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

Mental Health Rent Reserve - 9338 (inactive)

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

Interoperable Radio Communications System - 9345

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

PERS Reserve - 9347

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

Transient Room Tax - 9700

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

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Klamath County, Oregon
2013-2014 Budget Presentation
Appendix F – Wage Tables

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Klamath County Human Resources

ELECTED OFFICIALS Salary Schedule

Effective July 1, 2010 (.5%)

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

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

Notes:

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

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

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

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

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

LOCAL 121
Full-Time and Half-Time
 Hourly, FLSA Non-Exempt
 Effective July 1, 2011 (2.1%)

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

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

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

NON-UNION
Full-Time, Half-Time & Part-Time
 Hourly, FLSA Non- Exempt
 Effective July 1, 2011 (2.1%)

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

NON-UNION
Full-Time and Half-Time
 Salaried, FLSA Exempt
 Effective July 1, 2011 (2.1%)

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

KCPOA SALARY SCHEDULE

EFFECTIVE 7/1/2011

2.1% COLA

PLAN "B" - KLAMATH COUNTY EMPLOYEES' PENSION PLAN

PLAN "A" - PERS RETIREMENT

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

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

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

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

Revised 3/14/11

SERGEANT'S Teamsters Salary Schedule
Full-Time, FLSA Exempt
Effective July 1, 2011 (2.1% COLA)

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
SF01	\$5,315	\$ 5,528	\$ 5,749	\$ 5,979	\$ 6,218	\$ 6,467	\$ 6,725

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

GRADE							
	\$7,061.25						

FOPPO
Hourly Non-Exempt
Effective July 1, 2012

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
PO II	\$ 19.35	\$ 20.12	\$ 20.92	\$ 21.76	\$ 22.63	\$ 23.54	\$ 24.48
POIII	\$ 22.39	\$ 23.28	\$ 24.21	\$ 25.18	\$ 26.19	\$ 27.24	\$ 28.33
Lead PO	***See Below***						

POII = Probation Officer II

POIII = Probation Officer III

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

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

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

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

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

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

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

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

Klamath County, Oregon
2013-2014 Budget Presentation
Appendix G – General Fund Budget Assumptions

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Budget Assumptions for General Fund

Background

The Board in consultation with the Finance Office has developed a mission, values and vision statement for Klamath County. These concepts embody the opinions of the Board of County Commissioners as to the priorities for Klamath County. These concepts were acted on when preparing the proposed budget. The Board chose to be conservative in revenues and expenses and act in a stepped manner that will enable the County to move to a sustainable budget in the near future.

Revenue Projections

Comparisons are made to prior year amended budget when the proposed budget was prepared.

Property Taxes

Property Taxes are projected to increase by 2% over the 2013 budget to \$8,465,000 (increased revenue of \$166,000).

Payment in Lieu of Taxes

Payment in Lieu of Taxes has not been reauthorized by the United States Congress; therefore the budgeted amount is zero (decreased revenue of \$740,000).

O&C Land Grant

The O&C Land Grant distribution has not been reauthorized by the United States Congress; therefore the budgeted amount will be based on historical sales distributions, estimated at \$200,000 (decreased revenue of \$150,000).

Interfund Transfers

Two departments have historically been net contributors to the General Fund (Treasurer and Justice Court). Due to budget constraints within those two departments, the proposed budget does not contemplate a net contribution from those departments (decreased revenue of \$92,000).

Beginning Fund Balance

Beginning Fund Balance is an estimate of what the Budget Office anticipates to be available to start the fiscal year. Primary sources are the excess of revenues over expenditures in fiscal year 2012 (increased revenue of \$1,800,000), receipt of O&C Land Grant revenues in excess of budgeted (increased revenue of \$515,000), an anticipated but as yet unbudgeted contribution to the Public Health Department (decreased revenue of \$500,000), will generate a beginning fund balance of \$2 million (no change).

Other Revenues

All other revenues are budgeted to be consistent with the prior year at \$900,000 (no change).

Expenditure Projections

Comparisons are made to prior year amended budget when the proposed budget was prepared.

New Multimedia Internal Service Department

The Board chose to reallocate certain revenues (immaterial) and expenditures (significant) to the Internal Services Fund as a new sub-department. The purpose of this is to allocate the costs of operating the two general meeting rooms and the county-wide website to departments and lessen the burden on the General Fund and other departments that were paying portions of those costs. These expenditures included the costs of videotaping and cablecasting meetings, website hosting, space rent, and utilities (net decreased expenses of \$47,000).

Commissioners

In preparation for the County-wide federal cost allocation plan, the Finance Office determined that costs associated with elected officials are not allowed to be allocated through a cost allocation plan. Therefore, the cost of the commissioner's office will be born completely by the General Fund. This was primarily accomplished by reducing the internal service fees paid by the General Fund Non-Departmental and increasing the transfer to commissioners line (no change).

Public Health Subsidy

In preparation of the budget, the Public Health Department along with the Commissioners and the Finance Office have completed an extensive review of the Public Health Department budget and determined that a subsidy into the Public Health Fund from the General Fund is warranted to fund the Department at a sustainable level. The subsidy is directed at three sub-departments within the Public Health Fund: Medical Examiner Environmental Health and Clinic. The Board of Commissioners made a decision to subsidize the Environmental Health sub-department on an ongoing basis to keep fees on various businesses at a level the Board determined was appropriate. Due to mandates from the State of Oregon as to the types of services that are required to be offered by the County Public Health Clinic and limited revenues from the State of Oregon (unfunded mandate), the Board determined an ongoing subsidy into the clinic was necessary. The subsidy is estimated at \$200,000 (increased expenses of \$146,000).

Community Development Subsidy

In preparation of the budget, the Community Development Department, the Commissioners and the Finance Office have completed an extensive review of the Community Development Department budgets and determined that a subsidy into the Community Development Department budget from the General Fund is warranted to fund the Department at a sustainable level. The subsidy is directed at two sub-departments within the Community Development Fund: Planning and On-Site (increased expenses of \$166,000).

Non-mandated Services

In prior years the General Fund has supported other organizations that are not mandated (USDA predatory animal control, Senior Citizen Council and the Klamath Soil and Water Conservation District).

With the reductions in revenue previous mentioned the Board determined that funding non-mandated services such as those funded the past was not a prudent use of resources and eliminated all funding to these organizations (decreased expenses of \$111,000)

In addition the Board is recommending a reduction to departments within the General Fund that are not mandated (OSU Extension and Experiment Station). The Board has determined a stepped down approach to funding the General Fund departments to be the most effective method of giving the departments' sufficient time to seek outside funding sources (decreased expenses of \$66,000).

Public Safety Departments

Public Safety Departments (District Attorney, Juvenile and Sheriff) represent approximately \$7.6 million of the General Fund Non-Departmental budget of \$10.7 million or 71%. The Board's goal is operate at sustainable levels given the revenues projected. To accomplish this, the Board has recommended a 20% reduction in these departments and the use of \$1 million in Road Funds for the Sheriff Patrol division (decreased expenses of \$925,000).

Other Departments

All other departments not previously discussed represent mandated departments providing services at levels the Board has determined are at sustainable levels and are not recommending any changes in funding to them (no change).

Reserves

In consultation with the Finance Office a reserve amount in the General Fund was determined to be necessary to sustain the Fund in the long-term. Giving the County flexibility in the event unforeseen circumstances arise and to provide operating funds from July to November when property tax receipts are received. An appropriate reserve amount was determined to be approximately 20% of annual operating revenues or approximately \$2 million (no change).

Summary of General Fund Non-Departmental

Category		Amount	Change from Prior
Beginning Fund Balance		\$2,000,000	
Recurring Revenues		\$9,600,000	Decrease \$816,000
Total Revenues		\$11,600,000	
Operating Expenditures		\$502,000	Decrease \$310,000
Subsidies to General Fund Departments		\$8,644,000	Decrease \$834,000
Subsidies to Other Funds		\$400,000	Increase \$312,000
Ending Fund Balance		\$2,054,000	
Total Expenditures		\$11,600,000	

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Klamath County, Oregon
2013-2014 Budget Presentation
Appendix H – All Funds Summary

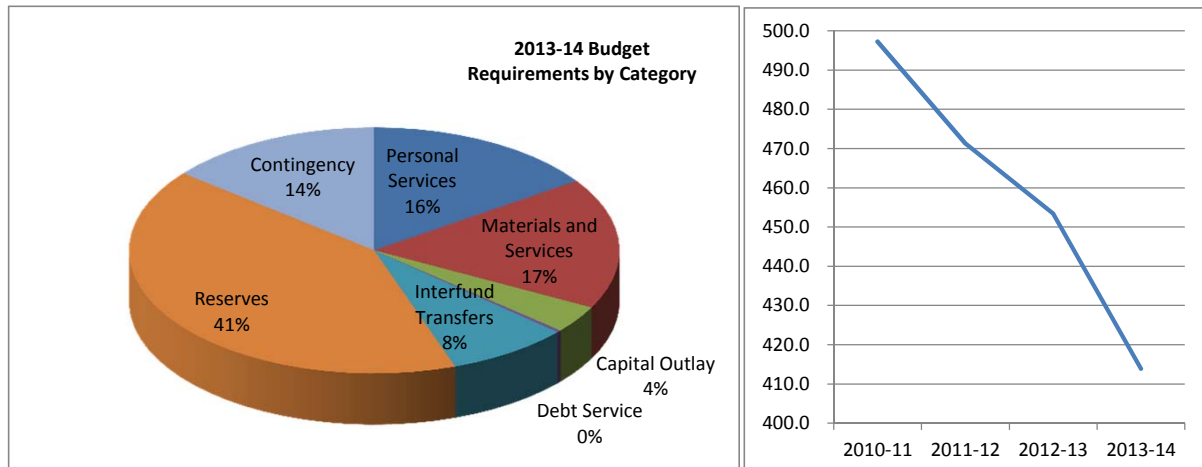
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Klamath County, Oregon
2013-2014 Budget Financial Presentation
All Funds

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personal Services	28,238,880	26,870,005	30,964,650	29,068,605
Materials and Services	30,695,193	28,586,287	42,820,260	32,476,925
Capital Outlay	3,834,571	3,959,737	64,637,125	6,778,830
Debt Service	2,939,162	2,096,318	743,004	555,200
Interfund Transfers	18,350,431	83,810,008	27,129,910	15,164,966
Subtotal Current Expenditures	84,058,237	145,322,355	166,294,949	84,044,526
Reserves	-	-	39,944,062	77,423,724
Contingency	-	-	6,069,112	26,766,470
Unappropriated Fund Balance	131,337,418	135,380,333	-	-
Subtotal Noncurrent Expenditures	131,337,418	135,380,333	46,013,174	104,190,194
Total Requirements by Budgetary Category	215,395,655	280,702,688	212,308,123	188,234,720
<u>Resources by Budgetary Category</u>				
Taxes	11,725,994	10,847,236	10,296,845	10,258,000
Licenses and Permits	1,446,862	1,657,038	1,464,996	1,638,252
Intergovernmental	32,482,183	31,335,833	24,303,017	19,094,745
Charges for Services	16,357,049	17,684,612	17,873,871	17,344,258
Fines and Forfeitures	488,735	451,276	412,611	355,108
Investment Earnings	1,229,728	734,305	780,966	734,638
Interfund Transfers	18,308,835	83,789,897	27,101,010	15,164,966
Debt Proceeds	1,324,691	2,075,995	788,795	542,000
Miscellaneous	504,665	789,078	362,802	270,960
Beginning Fund Balance	131,526,913	131,337,418	128,923,210	122,831,793
Total Resources by Budgetary Category	215,395,655	280,702,688	212,308,123	188,234,720
Full-Time Employee Equivalents	497.3	471.2	453.4	413.8

Klamath County, Oregon
2013-2014 Budget Financial Presentation
All Funds

<u>Mandate</u>	<u>Total Cost</u>	<u>Personal Services</u>	<u>FTE</u>
General Administration	172,903	139,166	2.0
Human Resources	4,161,830	342,868	4.8
County Counsel	304,116	229,959	2.0
Finance	960,359	479,038	6.0
Information Technology	1,484,871	774,594	10.2
Treasurer	56,942	31,090	0.5
Assessor	1,246,969	789,576	11.5
Tax Collector	498,631	199,968	2.8
Commissioners	346,213	290,897	3.0
Clerk	807,204	343,658	5.0
Justice Court	186,708	112,081	1.5
District Attorney	1,365,867	909,271	12.0
Community Corrections	2,875,161	1,595,135	19.3
Court Security	39,000	33,711	1.0
Sheriff's Office	7,634,188	5,079,798	60.6
Commission on Children & Families	130,843	49,019	0.5
Juvenile	1,205,439	663,932	10.2
Animal Control	287,602	154,030	2.5
Community Development	1,865,898	1,398,151	16.7
Emergency Management	109,130	51,378	0.6
Title III	2,380,700	-	-
Public Works	105,682,309	4,386,429	52.0
Veterans Services	266,690	192,780	3.4
Public Health	2,744,116	1,579,836	24.6
Klamath Behavioral Health & Wellness	9,706,176	4,496,979	67.4
Solid Waste	12,814,927	1,649,481	30.2
Museum	709,725	277,305	6.9
Parks	360,800	59,971	1.4
Maintenance	3,373,031	462,808	7.0
OSU Extention	207,147	93,407	1.7
Experiment Station	117,030	70,175	2.0
Fairgrounds	1,155,380	433,673	7.1
Weed Control	408,000	170,227	2.0
Watermaster	80,936	56,931	1.0
Law Library	154,013	-	-
Surveyor	1,189,035	22,725	0.3
Property Sales	502,867	61,925	0.7
External Services	1,386,754	1,386,633	33.8
Non-Departmental	19,255,210	-	-
Total Mandates	188,234,720	29,068,605	413.8



Department: **Elected Officials
Compensation Study**

FY 2014 Proposed Budget

Mandated Services:

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

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

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

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

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

Committee Overview:

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

Process Overview:

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

Department: **Elected Officials
Compensation Study**

FY 2014 Proposed Budget

➤ County Demographics

COUNTY	POPULATION	BUDGET	FTE
Tillamook	25,255	\$62,000,000	290
Union	25,980	\$32,677,331	117
Lincoln	46,155	\$89,886,648	377
Columbia	49,625	\$48,296,197	175
Klamath	66,580	\$197,595,909	436.88
Polk	75,965	\$50,600,000	280
Umatilla	76,580	\$60,179,958	283
Josephine	82,820	\$68,043,800	297.74
Yamhill	99,850	\$88,600,035	456.40

- ❖ Evaluated Klamath County Officials to the comparators averages of
 - Salary
 - Staff
- ❖ Committee considered
 - Contract negotiations for subordinates are all pending
 - County's Resolution No. 2006-025
- ❖ Compensation evaluation
 - Comparator averages on the graphs are considered 100%
 - Standard Compensation practices consider +/- 5% to be a comparable match for increases when adjusting salary
 - +5% = 105%
 - -5% = 95%
 - Compensation Committee expanded that due to the variation in comparables to include +/-10%
 - +10% = 110%
 - -10% = 90%
 - Compared Klamath County actual as a ratio to comparator averages
 - Salary
 - Staffing
 - Increase in salary for all Elected Officials (except the Sheriff)
 - Over last year was 0 %
 - Sheriff's increase was 8.5%
 - Due to subordinates and ORS 204.112(4)
 "(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."

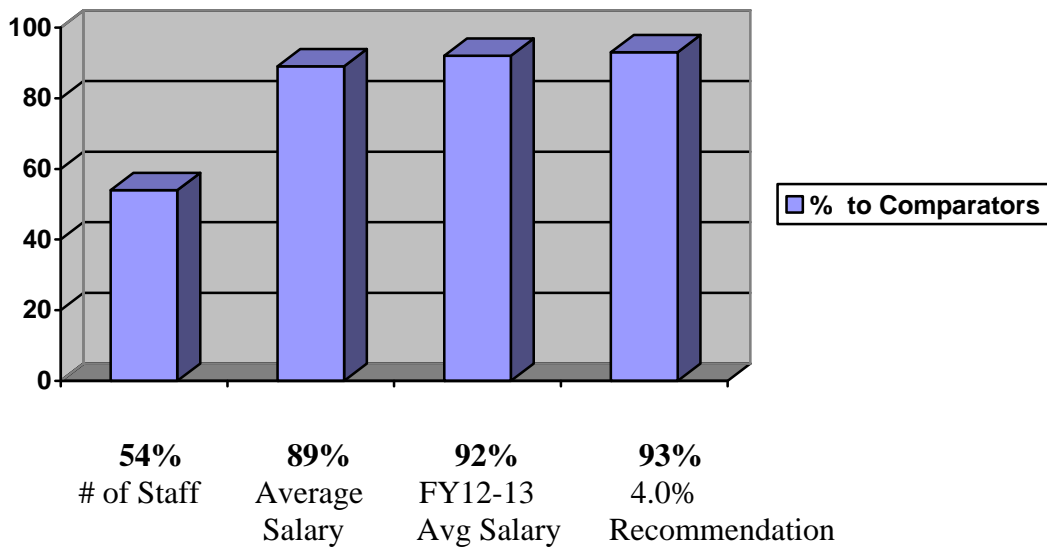
Department: **Elected Officials**
Compensation Study

FY 2014 Proposed Budget

Individual Elected Official Overview:

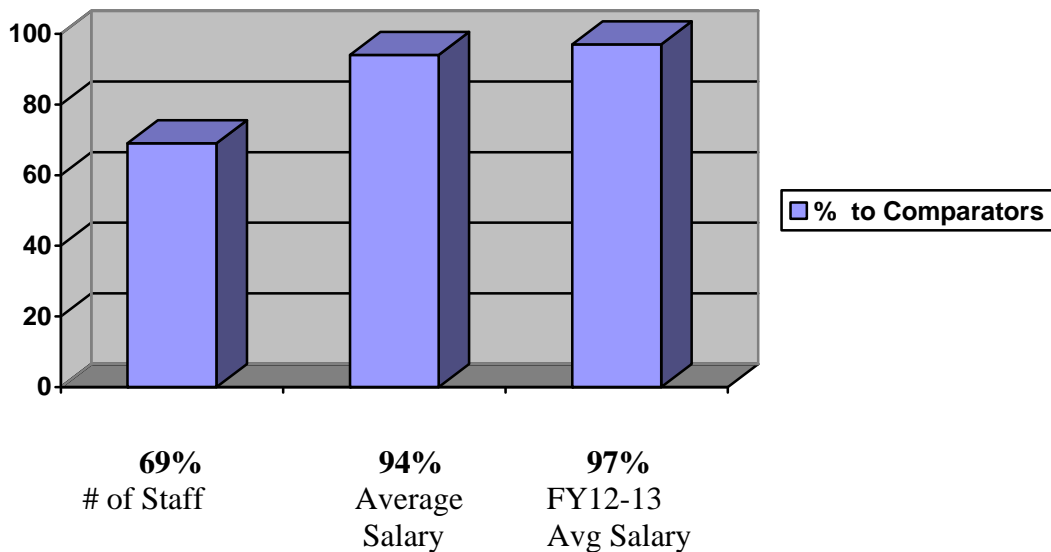
Assessor

Headcount: 10
Current Annual Salary: \$66,823



Clerk

Headcount: 5
Current Annual Salary: \$64,258

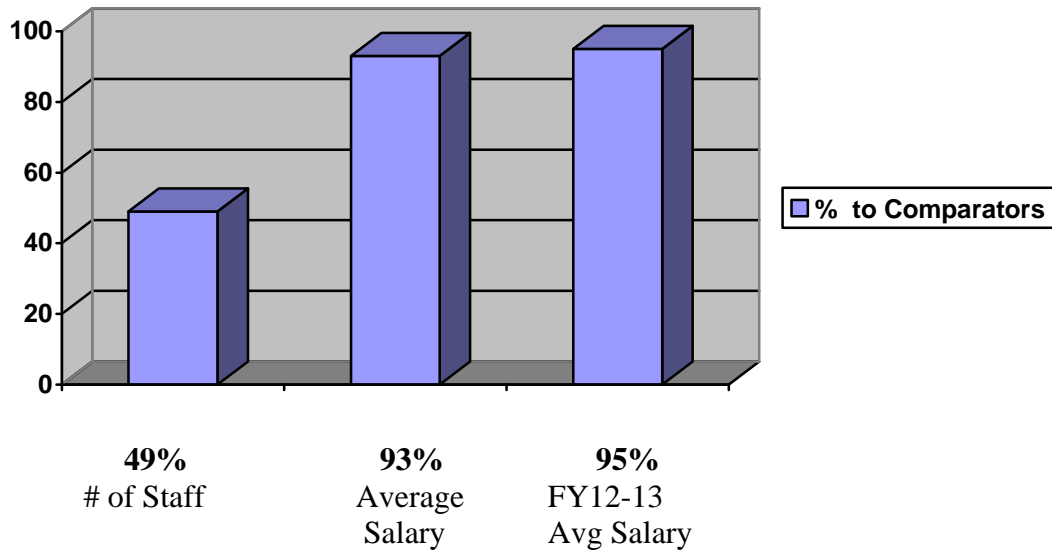


Department: **Elected Officials**
Compensation Study

FY 2014 Proposed Budget

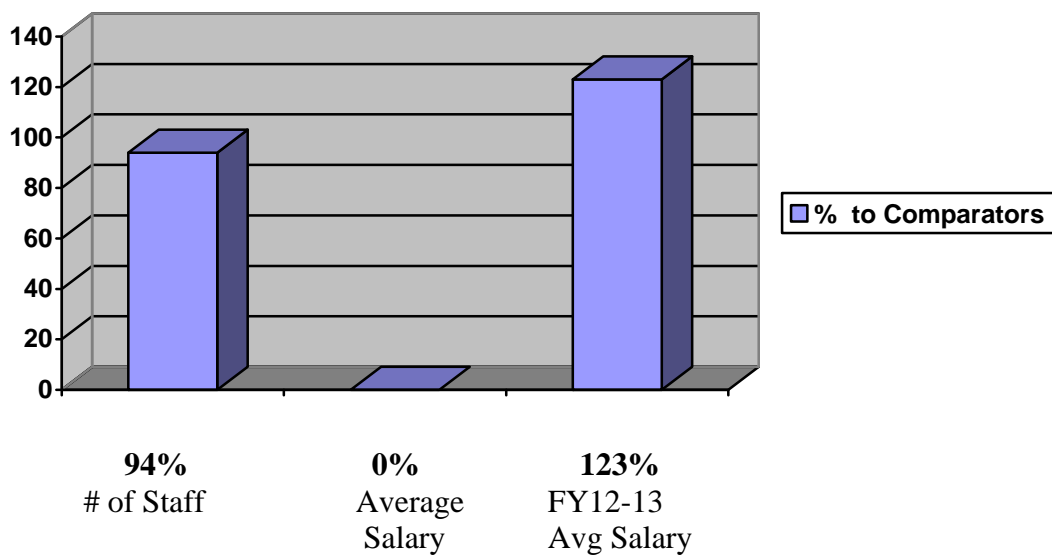
Commissioners

Headcount: 5
Current Annual Salary: \$68,068



District Attorney

Headcount: 16
Current Annual Salary: \$17,640

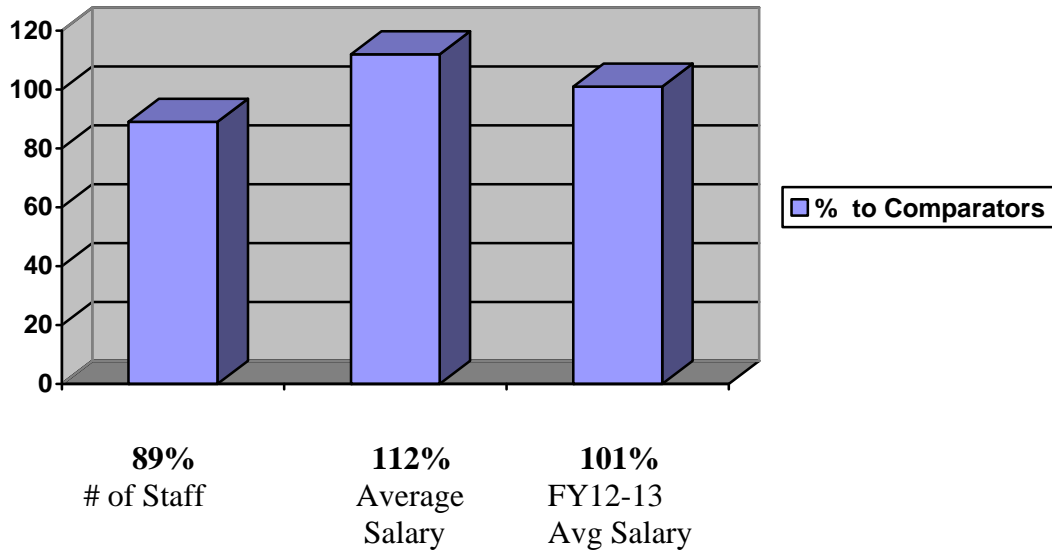


Department: **Elected Officials**
Compensation Study

FY 2014 Proposed Budget

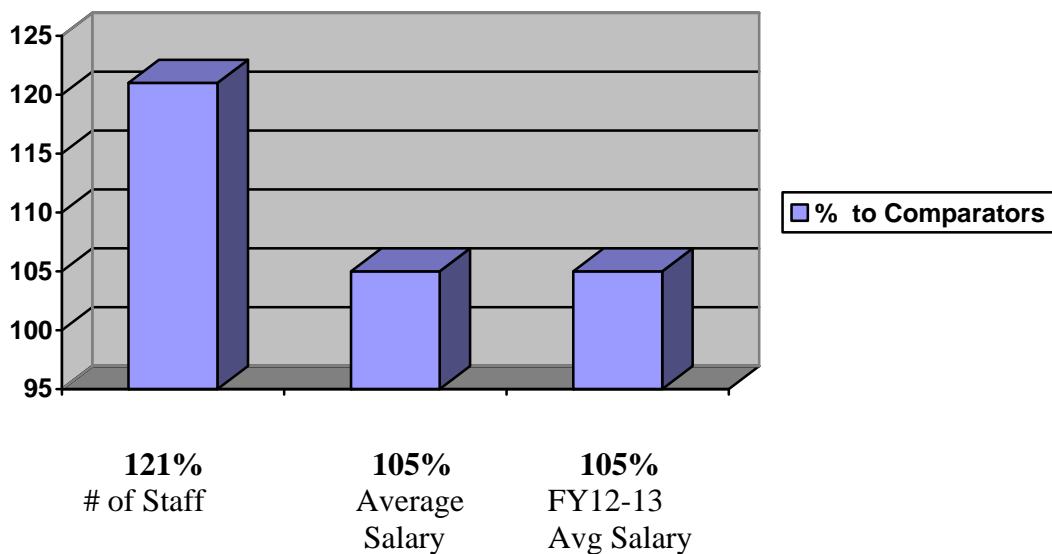
Justice of the Peace

Headcount: 1.48
Current Annual Salary: \$39,976



Sheriff

Headcount: 76
Current Annual Salary: \$88,148
FY 13-14 Salary: \$89,843

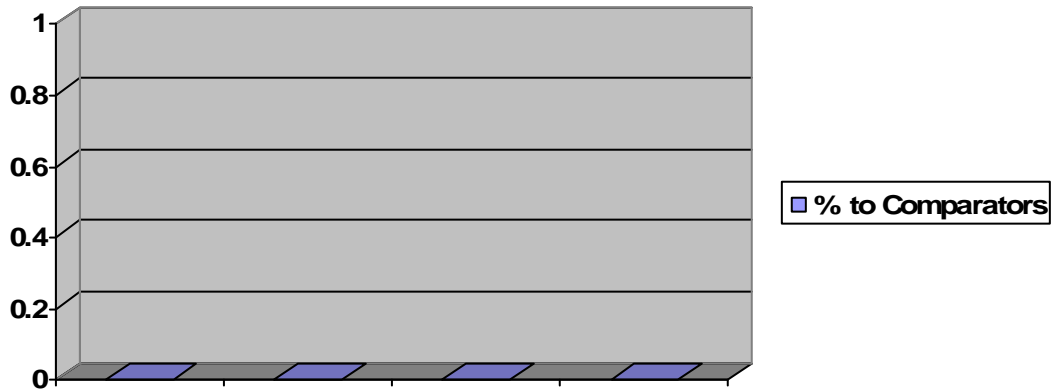


Department: **Elected Officials
Compensation Study**

FY 2014 Proposed Budget

Surveyor

Headcount: 1.0 (FTE 0.3)
Current Annual Salary: \$17,985

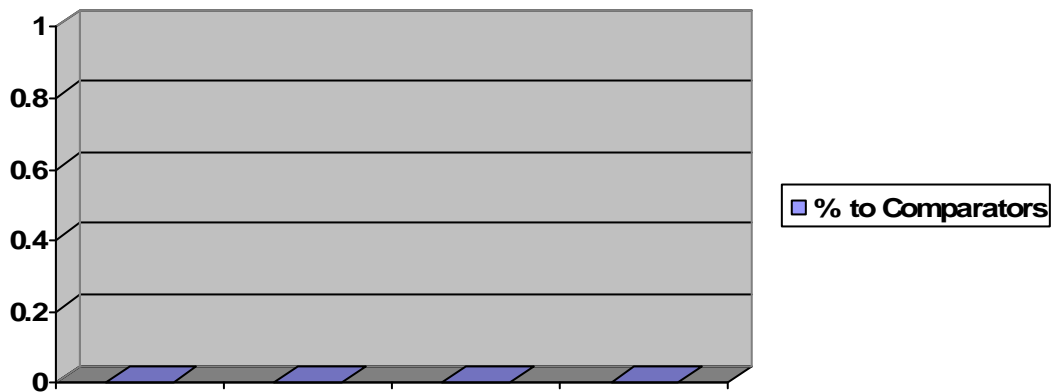


NO COMPARABLES

# of Staff	Average Salary	FY12-13 Avg Salary
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Treasurer

Headcount: 3 (FTE 1.27)
Current Annual Salary: \$17,730



NO COMPARABLES

# of Staff	Average Salary	FY12-13 Avg Salary
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Department: **Elected Officials**
Compensation Study

FY 2014 Proposed Budget

Compensation Board Recommendation:

- ❖ Zero increase in salary for all Elected Officials (except the Assessor and Sheriff)
 - Assessor recommended, to keep the compensation within the comparator range
 - Sheriff's increase will be by \$1.00
 - Due to subordinates and ORS 204.112(4)
 - New Annual Wage will be determined after contract negotiations have concluded

Summary of Recommended Pay Actions for 2013-2014 Budget Cycle:

Position	Recommended Increase	Approved Increase
Assessor	4%	
Clerk	0%	
Commissioners	0% - next year a change will need to be made to stay within the +/- 10%	
District Attorney	0%	
Justice of the Peace	0%	
Sheriff	\$1.00 based on ORS 204.112(4)	
Surveyor	0%	
Treasurer	0%	

Klamath County, Oregon 2013-2014 Budget Presentation

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

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

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

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Department Mission:

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

Mandated Services:

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

Department Overview:

The County Treasurer is the custodian of public money. Other functions of the County Treasurer include: disbursement of the public money under warrants drawn upon the Treasury by the Finance Department. Establishes and operates investment programs in accordance with Oregon laws, for all available county funds, which include special districts as authorized by the districts. 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 2011-2012 fiscal year, the Treasurers' office completed an update of the investment policy statement, and secured a three year investment management contract for the Treasurer's Investment Pool.

The Treasurer's office transitioned all special districts to a more structured investment relationship in which the County is strictly an investment manager.

Budget Overview:

Major revenue source is an investment management fee of 5% of the total investment earnings on all public money held by the Treasurer.

Major expenditures relate to payroll and material costs of operating the Treasurer's office.

Significant Changes:

The Treasurer's office now operates with a part-time treasurer and shared staff positions from the Finance Department. The cost structure of the department has not changed significantly from the prior year budget.

Key issues:

With the change to the investment management contract, the Treasurer's office expects to provide a higher rate of return to the investment portfolio and provide a more thorough analysis of the investments and compliance requirements to its beneficiaries.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
111 Treasurer

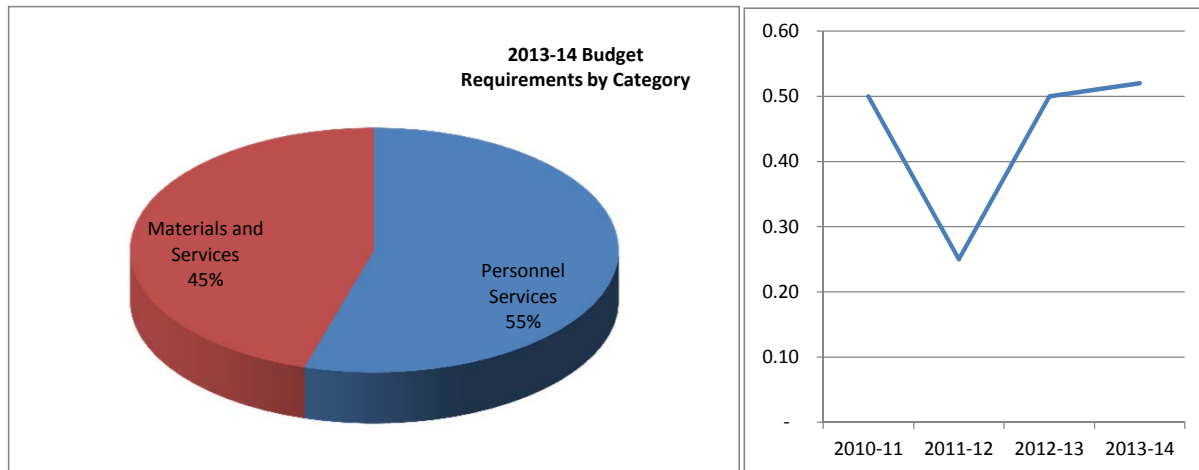
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	35,307	17,882	47,185	31,090
Materials and Services	17,596	14,659	19,176	25,852
Interfund Transfers	67,087	29,894	18,755	-
Total Requirements by Budgetary Category	119,989	62,435	85,116	56,942

<u>Requirements by Fund</u>				
General Fund (100)	119,989	62,435	85,116	56,942
Total Requirements by Fund	119,989	62,435	85,116	56,942

<u>Resources by Budgetary Category</u>				
Intergovernmental	4,982	5,401	8,616	9,859
Charges for Services	85,507	57,034	76,500	47,083
Interfund Transfers	29,500	-	-	-
Total Resources by Budgetary Category	119,989	62,435	85,116	56,942

Full-Time Employee Equivalents	0.50	0.25	0.50	0.52
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Treasurer	56,942	31,090	0.52
Total Mandates	56,942	31,090	0.52



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Treasurer	Treasurer	10011160050	1.0000	Non-Union	TU01	1	\$0.00	\$17,730.00	\$0.00	\$1,099.26	\$257.09	\$407.79	\$34.45	\$0.00	\$0.00	\$0.00	\$2,836.80	\$22,365.39
Treasurer	Accounting Assistant III	10011161561	0.0200	Local 121	LH11	3	\$0.00	\$1,500.00	\$34.50	\$93.00	\$21.75	\$34.50	\$0.69	\$0.00	\$0.00	\$0.00	\$240.00	\$1,924.44
Treasurer	Office Assistant II	10011161600	0.2500	Non-Union	LH09	1	\$0.00	\$6,049.98	\$139.15	\$375.10	\$87.72	\$139.15	\$8.61	\$0.00	\$0.00	\$0.00	\$0.00	\$6,799.72
			1.2700				\$0.00	\$25,279.98	\$173.65	\$1,567.36	\$366.56	\$581.44	\$43.75	\$0.00	\$0.00	\$0.00	\$3,076.80	\$31,089.54

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 111 - Treasurer							
<u>Revenues</u>							
IG - Intergovernmental							
33200	A&T Grant	4,982.25	5,400.86	8,616.00	9,859.00	1,243.00	14%
Account Classification Total: IG - Intergovernmental		\$4,982.25	\$5,400.86	\$8,616.00	\$9,859.00	\$1,243.00	14%
CS - Charges for Service							
34035	Fees - For Services	73,006.86	57,033.76	76,500.00	47,083.00	(29,417.00)	-38%
34416	Revenues - Drainage District	12,000.00	0.00	0.00	0.00	0.00	N/A
36030	Fees - Bancroft Bond Admin	500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$85,506.86	\$57,033.76	\$76,500.00	\$47,083.00	(\$29,417.00)	-38%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	29,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$29,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 111 - Treasurer		\$119,989.11	\$62,434.62	\$85,116.00	\$56,942.00	(\$28,174.00)	-33%
<u>Expenditures</u>							
PS - Personnel Services							
60050	Treasurer	17,488.34	9,171.25	14,843.00	17,730.00	2,887.00	19%
60210	Chief Office Deputy	8,020.52	28.59	0.00	0.00	0.00	N/A
60492	Financial Systems Administrator	0.00	3,529.26	0.00	0.00	0.00	N/A
61561	Accounting Assistant III	0.00	0.00	5,749.00	1,500.00	(4,249.00)	-74%
61600	Office Assistant II	0.00	0.00	0.00	6,050.00	6,050.00	N/A
61662	Courier/Mail Clerk	0.00	0.00	13,031.00	0.00	(13,031.00)	-100%
63930	FICA	1,936.00	988.74	2,573.00	1,934.00	(639.00)	-25%
63940	Workmans Compensation Tax	8.86	15.66	44.00	44.00	0.00	0%
63941	Workmans Compensation	0.00	76.35	773.00	581.00	(192.00)	-25%
63950	Medical Insurance	4,117.23	2,187.92	5,670.00	0.00	(5,670.00)	-100%
63951	Life Insurance	51.07	26.34	15.00	0.00	(15.00)	-100%
63952	Short Term Disability	6.00	1.89	15.00	0.00	(15.00)	-100%
63960	Retirement - General	2,779.69	1,232.09	3,699.00	3,077.00	(622.00)	-17%
63980	Unemployment Compensation	269.00	143.88	773.00	174.00	(599.00)	-77%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 111 - Treasurer							
63990	Cell Phone Allowance	630.00	480.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$35,306.71	\$17,881.97	\$47,185.00	\$31,090.00	(\$16,095.00)	-34%
MS - Material and Services							
44010	Mgmt Travel & Training	1,999.99	0.00	3,082.00	1,500.00	(1,582.00)	-51%
44100	Supplies - Office	2,713.99	1,312.51	3,000.00	5,400.00	2,400.00	80%
44113	Office Equipment	0.00	449.98	0.00	0.00	0.00	N/A
44200	Dues / Fees	120.00	100.00	250.00	250.00	0.00	0%
44640	Telephone	584.25	530.05	600.00	625.00	25.00	4%
44700	Postage	811.53	737.72	800.00	1,000.00	200.00	25%
44710	Publications / Periodicals	0.00	95.01	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	159.00	840.00	681.00	428%
99760	Insurance/Liability	359.00	359.00	259.00	1,574.00	1,315.00	508%
99765	Insurance/Workmans Compensation	172.00	95.65	0.00	0.00	0.00	N/A
99770	Internal Services	7,184.00	7,184.00	7,204.00	10,795.00	3,591.00	50%
99780	Space Rent	3,102.00	3,135.00	3,162.00	3,188.00	26.00	1%
99781	Steering Committee Hardware Charge	450.00	450.00	450.00	375.00	(75.00)	-17%
99782	Steering Committee User Charge	99.00	210.00	210.00	305.00	95.00	45%
Account Classification Total: MS - Material and Services		\$17,595.76	\$14,658.92	\$19,176.00	\$25,852.00	\$6,676.00	35%
IF - Interfund Transfers							
99783	Trans - Phones	141.00	77.00	0.00	0.00	0.00	N/A
99850	Trans - General Non Dept	66,945.64	29,816.73	18,755.00	0.00	(18,755.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$67,086.64	\$29,893.73	\$18,755.00	\$0.00	(\$18,755.00)	-100%
Department Total: 111 - Treasurer		\$119,989.11	\$62,434.62	\$85,116.00	\$56,942.00	(\$28,174.00)	-33%
Fund Revenue	Total: 100 - General Fund	\$119,989.11	\$62,434.62	\$85,116.00	\$56,942.00	(\$28,174.00)	-33%
Fund Expenditure	Total: 100 - General Fund	\$119,989.11	\$62,434.62	\$85,116.00	\$56,942.00	(\$28,174.00)	-33%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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.

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 and address 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, Department of Revenue and Oregon Tax Court.
- Maintain records for all taxing districts within the county, determining districts compliance with local budget law.
- All mapping, including partitions, subdivision creations, lot-line adjustments etc., within the county.

Department Overview:

The assessor's office has three main components, first, the front office, (tech/support staff), second, the appraisal/sales data staff and third, the Geographic Information System (GIS).

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 perform 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 GIS section (made up of 1.50 FTE's) maintains data on such items as the County road system, school district boundaries, city limits, floodplains, and many others. The data within the GIS layers is continually growing as the user base grows and the need for additional information is identified.

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

Department: Assessor / Geographic Information Systems

FY 2014 Proposed Budget

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.

The Assessor's Office will be at 10 Full Time Employees (FTE) for the 2013-14 FY. We have a strong belief in cross-training. However we believe the work will pick up and feel that a staff of 10 FTE's will not be adequate to maintain the same level or be able to generate more revenue, while still providing excellent customer service and fulfilling the Department of Revenue and CAFFA grant requirements.

Successes and Challenges:

Our office had the following successes for the Fiscal Year: 7/1/12-6/30/13 (estimated)

- 14,928 Properties reappraised
- 4,000 Deeds worked
- 378 Mobile title transfers, trip permits, re-titles and de-titles
- 127 New accounts for the Veteran's and Widow's Exemptions
- 15 New accounts for the Senior Citizen Program
- 127 Property tax appeals
- 25 Withdrawn appeals
- 64/39 Appeals heard (1dismissed)/stipulated

Challenge:

- Senior Citizen Deferral Program
- Real estate market. Due to the State's guidelines we are unable to show the current market conditions.
- We feel that a staff of 10 FTE's will not be adequate to maintain the same level or even generate more revenue from previous years, while still providing excellent customer service and fulfilling the Department of Revenue and CAFFA grant requirements.

Budget Overview:

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

Major revenue:

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

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.

Economic factors:

- Housing market
- 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
 - Not as many new homes being built
 - Decrease of remodels and additions of residential properties
 - Reductions of industrial properties & utilities, which are valued by the Department of Revenue

Significant Changes:

The biggest change we face is converting the Assessment and Taxation Software from Tyler Technologies to Thomson Reuters (Manatron). The conversion will take time and will involve the Assessment, Taxation and IT Departments. We will be receiving assistance from the County Assessment Function Funding Assistance (CAFFA) Grant to help with the costs.

Another change we face will be going from 11 FTE's down to 10.

Another change we are facing is the Property Appraiser Trainee has completed her year-long training program. She took the State test and is now an Oregon Registered Appraiser.

Beginning July 1, 2013, the GIS Department will be integrated with the Assessor's Department.

There is a directive on the Assessment of Forest Land for Fire Protection. This directive states that the counties that prepare the assessment roll will be reimbursed for data processing costs and other costs directly attributable to the preparation of the roll. There are other counties already charging the Department of Forestry, and we, along with other Counties, are pursuing this source to generate revenue. We currently process over 28,000 accounts for this fire protection.

Key Issues:

Software Program:

Continue with the Software conversion process while making sure the costs associated with this new software are covered. (We would like to thank the Finance and IT Departments for their help with this process!)

Strategic Planning:

Living up to our: Mission, Values and Vision

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
112 Assessor

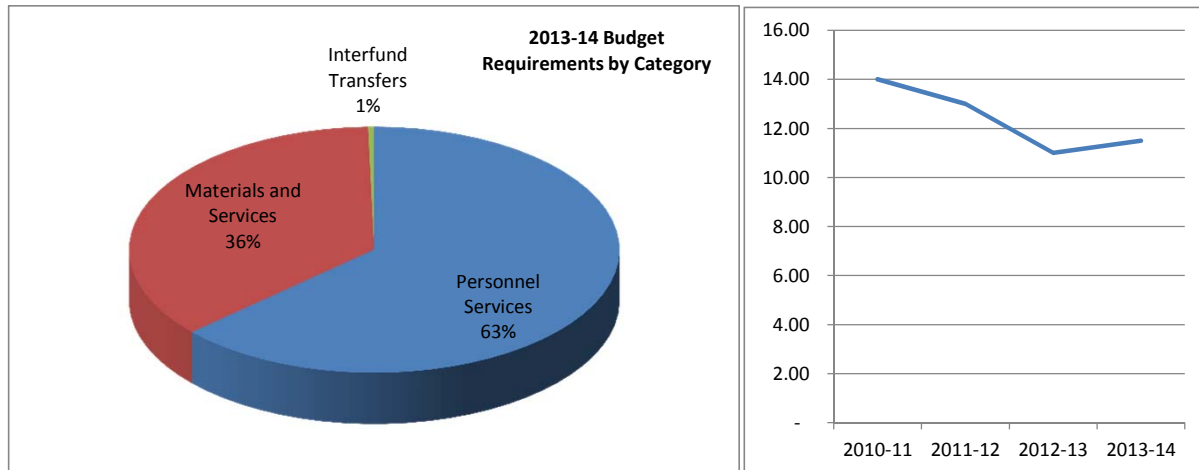
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	744,481	688,030	791,909	789,576
Materials and Services	184,784	181,491	404,893	452,393
Interfund Transfers	352	1,786	5,000	5,000
Total Requirements by Budgetary Category	929,617	871,307	1,201,802	1,246,969

<u>Requirements by Fund</u>				
General Fund (101)	929,617	871,307	1,003,543	1,025,615
Geographic Information Systems (106)			198,259	221,354
Total Requirements by Fund	929,617	871,307	1,201,802	1,246,969

<u>Resources by Budgetary Category</u>				
Licenses, Fees and Permits	22,665	23,044	25,100	19,600
Intergovernmental	174,498	244,570	289,278	297,245
Charges for Services	10,541	8,354	10,500	41,700
Interfund Transfers	721,913	595,338	876,924	888,424
Total Resources by Budgetary Category	929,617	871,307	1,201,802	1,246,969

Full-Time Employee Equivalents	14.00	13.00	11.00	11.50
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Assessor	1,025,615	662,704	10.00
GIS	221,354	126,872	1.50
Total Mandates	1,246,969	789,576	11.50



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Assessor	Assessor	10011260040	1.0000	Non-Union	AS01	1	\$0.00	\$66,823.00	\$0.000	\$4,143.03	\$968.93	\$1,536.93	\$34.45	\$9,300.00	\$86.04	\$0.00	\$10,691.68	\$93,584.06
Assessor	Senior Chief Office Deputy	10011260071	1.0000	Non-Union	UF27	4	\$0.00	\$57,534.69	\$1,323.30	\$3,567.15	\$834.25	\$1,323.30	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,205.55	\$83,163.97
Assessor	Personal Property Auditor	10011260508	1.0000	Local 121	LH12	7	\$0.00	\$35,454.24	\$815.45	\$2,198.16	\$514.09	\$815.45	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,672.68	\$54,845.79
Assessor	Property Appraiser I	10011260510	1.0000	Local 121	LH14	2	\$0.00	\$32,435.84	\$746.02	\$2,011.02	\$470.32	\$746.02	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,189.73	\$50,974.70
Assessor	Property Appraiser III	10011260530	1.0000	Local 121	LH18	7	\$0.00	\$49,445.51	\$1,137.25	\$3,065.62	\$716.96	\$1,137.25	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,911.28	\$72,789.60
Assessor	Property Appraiser III	10011260530	1.0000	Local 121	LH18	7	\$0.00	\$48,494.64	\$1,115.38	\$3,006.67	\$703.17	\$1,115.38	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,759.14	\$71,570.10
Assessor	Sr. Sales Analyst	10011260561	1.0000	Local 121	LH20	7	\$0.00	\$52,367.04	\$1,204.44	\$3,246.76	\$759.32	\$1,204.44	\$34.45	\$9,300.00	\$20.88	\$20.40	\$8,378.73	\$76,536.46
Assessor	Deed Clerk 2	10011260603	1.0000	Local 121	LH12	7	\$0.00	\$35,454.24	\$815.45	\$2,198.16	\$514.09	\$815.45	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,672.68	\$54,845.79
Assessor	Office Assistant III-Rep.	10011261610	1.0000	Local 121	LH08	7	\$0.00	\$29,190.24	\$671.38	\$1,809.79	\$423.26	\$671.38	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,670.44	\$46,812.21
Assessor	Office Specialist	10011261675	1.0000	Local 121			\$0.00	\$37,584.00	\$864.43	\$2,330.21	\$544.97	\$864.43	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,013.44	\$57,577.21
			10.0000				\$0.00	\$444,783.44	\$8,693.09	\$27,576.57	\$6,449.36	\$10,230.02	\$344.52	\$93,000.00	\$273.96	\$183.60	\$71,165.35	\$662,699.91
GIS	Sr. GIS Analyst	15015110660594	1.0000	Local 121	LH27	5	\$0.00	\$70,793.12	\$1,628.24	\$4,389.17	\$1,026.50	\$1,628.24	\$34.45	\$9,300.00	\$20.88	\$20.40	\$11,326.90	\$100,167.91
GIS	GIS Planner	15015110660597	0.5000	Local 121	LH18	7	\$0.00	\$23,771.88	\$546.75	\$1,473.86	\$344.69	\$546.75	\$17.23	\$0.00	\$0.00	\$0.00	\$0.00	\$26,701.16
			1.5000				\$0.00	\$94,565.00	\$2,175.00	\$5,863.03	\$1,371.19	\$2,175.00	\$51.68	\$9,300.00	\$20.88	\$20.40	\$11,326.90	\$126,869.07

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 112 - Assessor							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	15.00	0.00	0.00	100.00	100.00	N/A
32114	Fees - Manufactured Homes	19,825.00	17,975.00	15,500.00	15,500.00	0.00	0%
32115	Taxing Districts Apps & Changes	900.00	400.00	2,000.00	1,000.00	(1,000.00)	-50%
32117	Exempt/Spec Assmt Apps	700.00	2,900.00	3,100.00	1,500.00	(1,600.00)	-52%
32118	Fees-Personal Property	0.00	200.00	1,000.00	500.00	(500.00)	-50%
34062	Fees - Disqualification	1,205.00	1,569.18	3,500.00	1,000.00	(2,500.00)	-71%
34231	Fees - NSF Check	20.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$22,665.00	\$23,044.18	\$25,100.00	\$19,600.00	(\$5,500.00)	-22%
IG - Intergovernmental							
33200	A&T Grant	174,497.83	244,570.47	194,299.00	204,015.00	9,716.00	5%
Account Classification Total: IG - Intergovernmental		\$174,497.83	\$244,570.47	\$194,299.00	\$204,015.00	\$9,716.00	5%
CS - Charges for Service							
34061	Combinations/Segregation	3,400.00	1,265.00	1,000.00	2,200.00	1,200.00	120%
34195	Fees - Data Sales	0.00	0.00	0.00	30,000.00	30,000.00	N/A
34280	Copies/Maps	7,140.73	7,089.21	7,000.00	7,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$10,540.73	\$8,354.21	\$8,000.00	\$39,200.00	\$31,200.00	390%
TI - Interfund Transfers							
36330	Trans - General Non Dept	721,913.44	595,338.44	776,144.00	762,800.00	(13,344.00)	-2%
Account Classification Total: TI - Interfund Transfers		\$721,913.44	\$595,338.44	\$776,144.00	\$762,800.00	(\$13,344.00)	-2%
Department Total: 112 - Assessor		\$929,617.00	\$871,307.30	\$1,003,543.00	\$1,025,615.00	\$22,072.00	2%
<u>Expenditures</u>							
PS - Personnel Services							
60040	Assessor	73,422.91	66,822.96	66,823.00	66,823.00	0.00	0%
60071	Sr Chief Office Deputy	0.00	0.00	0.00	57,535.00	57,535.00	N/A
60508	Personal Property Auditor	32,880.64	35,454.25	35,319.00	35,455.00	136.00	0%
60510	Property Appraiser I	33,040.83	26,159.77	29,063.00	32,436.00	3,373.00	12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 112 - Assessor							
60519	Property Appriaser Trainee	0.00	8,467.61	0.00	0.00	0.00	N/A
60520	Property Appriaser II	39,935.09	43,213.54	42,910.00	0.00	(42,910.00)	-100%
60530	Property Appraiser III	89,770.12	97,080.12	97,565.00	97,941.00	376.00	0%
60546	Chief Cartographer	37,689.63	39,404.76	0.00	0.00	0.00	N/A
60561	Senior Sales Analyst	46,323.41	51,698.26	52,166.00	52,367.00	201.00	0%
60602	Deed Clerk I	0.00	0.00	0.00	0.00	0.00	N/A
60603	Deed Clerk II	32,880.64	35,454.24	35,319.00	35,455.00	136.00	0%
61495	Office Technician	47,542.06	19,953.78	0.00	0.00	0.00	N/A
61500	Office Manager	44,353.46	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	24,792.80	27,871.36	28,875.00	29,190.00	315.00	1%
61675	Office Specialist	33,401.84	47,154.16	73,465.00	37,584.00	(35,881.00)	-49%
63930	FICA	36,753.33	35,110.45	35,305.00	34,026.00	(1,279.00)	-4%
63940	Workmans Compensation Tax	228.42	295.03	412.00	345.00	(67.00)	-16%
63941	Workmans Compensation	0.00	3,941.98	10,615.00	10,230.00	(385.00)	-4%
63950	Medical Insurance	107,952.99	89,420.16	89,100.00	93,000.00	3,900.00	4%
63951	Life Insurance	372.14	321.54	296.00	274.00	(22.00)	-7%
63952	Short Term Disability	260.02	224.40	204.00	184.00	(20.00)	-10%
63960	Retirement - General	50,658.41	49,827.16	50,766.00	71,166.00	20,400.00	40%
63980	Unemployment Compensation	12,222.00	10,154.61	10,615.00	8,693.00	(1,922.00)	-18%
Account Classification Total: PS - Personnel Services		\$744,480.74	\$688,030.14	\$658,818.00	\$662,704.00	\$3,886.00	1%

MS - Material and Services

44010	Mgmt Travel & Training	3,207.90	1,362.83	3,000.00	3,000.00	0.00	0%
44040	Staff Travel & Training	2,495.58	3,432.03	7,000.00	6,500.00	(500.00)	-7%
44080	Office Machine Repairs	0.00	0.00	537.00	0.00	(537.00)	-100%
44100	Supplies - Office	5,270.63	6,553.62	8,850.00	6,500.00	(2,350.00)	-27%
44104	Miscellaneous	32.00	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	200.00	0.00	400.00	200.00	(200.00)	-50%
44250	Vehicle Fuel	3,901.10	5,323.77	6,500.00	6,500.00	0.00	0%
44260	Vehicle Maintenance & Repair	1,501.76	1,140.73	3,500.00	2,500.00	(1,000.00)	-29%
44640	Telephone	4,771.91	4,080.97	4,800.00	3,500.00	(1,300.00)	-27%
44700	Postage	2,569.38	2,263.21	4,500.00	3,500.00	(1,000.00)	-22%
44996	Hardware / Software Maintenance	0.00	0.00	1,000.00	8,000.00	7,000.00	700%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 112 - Assessor							
45111	Software Support	0.00	0.00	180,000.00	172,000.00	(8,000.00)	-4%
99755	Risk Management	0.00	0.00	3,226.00	3,354.00	128.00	4%
99760	Insurance/Liability	4,912.00	4,912.00	5,256.00	6,280.00	1,024.00	19%
99765	Insurance/Workmans Compensation	5,670.00	1,890.00	0.00	0.00	0.00	N/A
99770	Internal Services	108,607.00	108,607.00	73,180.00	93,399.00	20,219.00	28%
99780	Space Rent	29,723.00	30,045.00	28,466.00	28,648.00	182.00	1%
99781	Steering Committee Hardware Charge	9,150.00	9,150.00	7,200.00	9,150.00	1,950.00	27%
99782	Steering Committee User Charge	2,772.00	2,730.00	2,310.00	4,880.00	2,570.00	111%
Account Classification Total: MS - Material and Services		\$184,784.26	\$181,491.16	\$339,725.00	\$357,911.00	\$18,186.00	5%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	400.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	352.00	1,386.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	0.00	0.00	5,000.00	5,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$352.00	\$1,786.00	\$5,000.00	\$5,000.00	\$0.00	0%
Department Total: 112 - Assessor		\$929,617.00	\$871,307.30	\$1,003,543.00	\$1,025,615.00	\$22,072.00	2%
Fund Revenue	Total: 100 - General Fund	\$929,617.00	\$871,307.30	\$1,003,543.00	\$1,025,615.00	\$22,072.00	2%
Fund Expenditure	Total: 100 - General Fund	\$929,617.00	\$871,307.30	\$1,003,543.00	\$1,025,615.00	\$22,072.00	2%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 106 - Geographic Information Systems							
<u>Revenues</u>							
IG - Intergovernmental							
33200	A&T Grant	0.00	0.00	44,979.00	43,230.00	(1,749.00)	-4%
33405	Grants	0.00	0.00	50,000.00	50,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$94,979.00	\$93,230.00	(\$1,749.00)	-2%
CS - Charges for Service							
34280	Copies/Maps	0.00	0.00	2,500.00	2,500.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	0.00	100,780.00	125,624.00	24,844.00	25%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$100,780.00	\$125,624.00	\$24,844.00	25%
Sub Department Total: 106 - Geographic Information Systems		\$0.00	\$0.00	\$198,259.00	\$221,354.00	\$23,095.00	12%
<u>Expenditures</u>							
PS - Personnel Services							
60546	Chief Cartographer	0.00	0.00	18,783.00	0.00	(18,783.00)	-100%
60594	Senior GIS Analyst	0.00	0.00	67,812.00	70,794.00	2,982.00	4%
60597	GIS Planner	0.00	0.00	11,761.00	23,772.00	12,011.00	102%
63930	FICA	0.00	0.00	7,524.00	7,235.00	(289.00)	-4%
63940	Workmans Compensation Tax	0.00	0.00	60.00	52.00	(8.00)	-13%
63941	Workmans Compensation	0.00	0.00	2,262.00	2,175.00	(87.00)	-4%
63950	Medical Insurance	0.00	0.00	12,150.00	9,300.00	(2,850.00)	-23%
63951	Life Insurance	0.00	0.00	37.00	21.00	(16.00)	-43%
63952	Short Term Disability	0.00	0.00	36.00	21.00	(15.00)	-42%
63960	Retirement - General	0.00	0.00	10,404.00	11,327.00	923.00	9%
63980	Unemployment Compensation	0.00	0.00	2,262.00	2,175.00	(87.00)	-4%
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$133,091.00	\$126,872.00	(\$6,219.00)	-5%

MS - Material and Services

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 106 - Geographic Information Systems							
44040	Staff Travel & Training	0.00	0.00	2,000.00	5,000.00	3,000.00	150%
44100	Supplies - Office	0.00	0.00	1,500.00	1,000.00	(500.00)	-33%
44200	Dues / Fees	0.00	0.00	0.00	275.00	275.00	N/A
44640	Telephone	0.00	0.00	720.00	350.00	(370.00)	-51%
44670	Equipment	0.00	0.00	500.00	0.00	(500.00)	-100%
44700	Postage	0.00	0.00	100.00	100.00	0.00	0%
44996	Hardware / Software Maintenance	0.00	0.00	7,000.00	9,400.00	2,400.00	34%
45020	Contract Services	0.00	0.00	50,000.00	50,000.00	0.00	0%
99770	Internal Services	0.00	0.00	0.00	22,207.00	22,207.00	N/A
99780	Space Rent	0.00	0.00	2,028.00	2,090.00	62.00	3%
99781	Steering Committee Hardware Charge	0.00	0.00	900.00	3,450.00	2,550.00	283%
99782	Steering Committee User Charge	0.00	0.00	420.00	610.00	190.00	45%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$65,168.00	\$94,482.00	\$29,314.00	45%
Sub Department Total: 106 - Geographic Information Systems		\$0.00	\$0.00	\$198,259.00	\$221,354.00	\$23,095.00	12%
Fund Revenue	Total: 150 - Internal Services	\$0.00	\$0.00	\$198,259.00	\$221,354.00	\$23,095.00	12%
Fund Expenditure	Total: 150 - Internal Services	\$0.00	\$0.00	\$198,259.00	\$221,354.00	\$23,095.00	12%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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.

Self Imposed Services:

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

Department Overview:

Property Tax:

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

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:

Actual 2011-2012	Actual 2012-2013	Activity
226	268	Number of accounts requiring roll corrections
129	386	Number of accounts requiring a refund
9,800	10,981	Number of delinquent tax notices sent
360	545	Number of foreclosure accounts processed
98	108	Number of accounts issued redemption notices
248	254	Number of warrants issued
202	225	Number of bankruptcies
8,000	8,000	Number of accounts with address change processed
53	109	Number of not sufficient funds processed
70	73	Number of active certificates of authority to collect transient room tax managed
\$1,438,370	\$1,473,643	Transient room tax collected in calendar years 2011 and 2012

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.

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

Significant Changes:

In prior budgets, employment within the department was split between tax collector/treasurer/finance to administer the three departments. For the 2013 budget the departments were separated and staff is not split between tax collector and property sales. Major expenditures in materials and services includes: grounds, maintenance and repairs; seizures and sales, software support along with postage, recording fees and foreclosure proceeding costs increasing the materials and services budget from \$210,000 in 2012/2013 FY to \$295,613 for 2013-2014 FY.

Key issues:

The County is in the process of upgrading the assessment and taxation software that benefits many other departments that rely on the system.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
113 Tax Collector

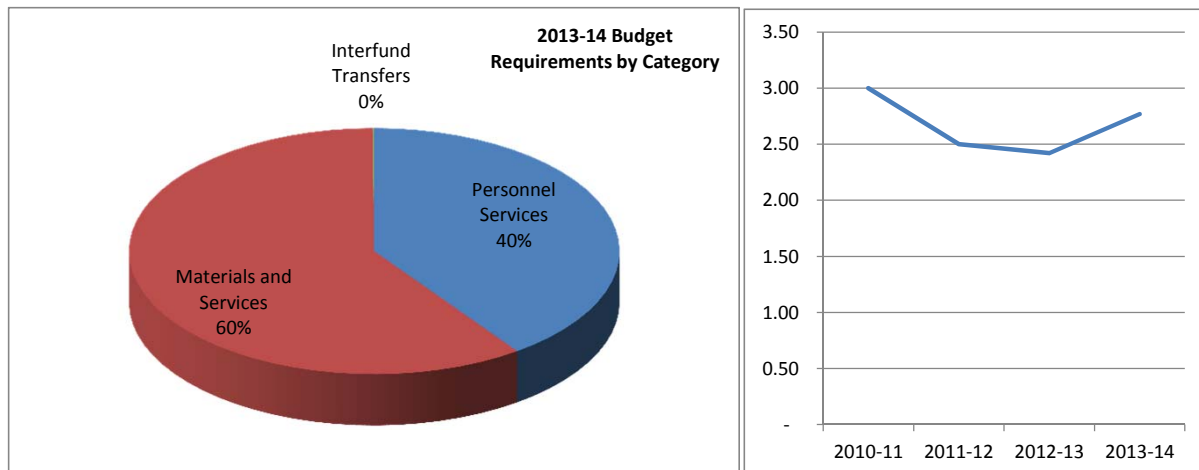
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	146,519	189,909	161,735	199,968
Materials and Services	154,004	166,134	212,566	298,163
Interfund Transfers	627	1,077	-	500
Total Requirements by Budgetary Category	301,150	357,120	374,301	498,631

<u>Requirements by Fund</u>				
General Fund (101)	301,150	357,120	374,301	498,631
Total Requirements by Fund	301,150	357,120	374,301	498,631

<u>Resources by Budgetary Category</u>				
Licenses, Fees and Permits	1,084	1,708	17,465	64,820
Intergovernmental	90,727	42,943	75,903	93,286
Charges for Services	33,535	36,659	17,950	20,755
Fines and Forfeitures	8,871	43,739	-	-
Investment Earnings	-	-	-	500
Interfund Transfers	166,933	232,071	262,983	319,270
Total Resources by Budgetary Category	301,150	357,120	374,301	498,631

Full-Time Employee Equivalents	3.00	2.50	2.42	2.77
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Tax Collector	498,631	199,968	2.77
Total Mandates	498,631	199,968	2.77



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Tax Collector	Tax Collector	10011360055	0.5000	Non-union	DF11	5	\$0.00	\$34,608.62	\$796.00	\$2,145.73	\$501.82	\$796.00	\$17.23	\$4,650.00	\$43.02	\$10.20	\$5,537.38	\$49,106.00
Tax Collector	Senior Taxation/Finance Analyst	10011360071	0.6250	Non-Union	UF27 - 0.625	5	\$0.00	\$37,477.50	\$861.98	\$2,323.61	\$543.42	\$861.98	\$21.53	\$5,812.50	\$20.88	\$20.40	\$5,996.40	\$53,940.21
Tax Collector	Accounting Tech	10011360800	0.7031	Local 121	LH12	6	\$0.00	\$24,489.14	\$563.25	\$1,518.33	\$355.09	\$563.25	\$24.22	\$6,975.00	\$15.66	\$15.30	\$3,918.26	\$38,437.51
Tax Collector	Accounting Specialist	10011361555	0.9375	Local 121	LH14	7	\$0.00	\$36,644.40	\$842.82	\$2,271.95	\$531.34	\$842.82	\$32.30	\$9,300.00	\$20.88	\$20.40	\$5,863.10	\$56,370.02
Tax Collector	Temporary Help	10011363920	0.0000					\$1,875.00	\$43.13	\$116.25	\$27.19	\$43.13	\$2.48	\$0.00	\$0.00	\$0.00	\$0.00	\$2,107.16
			2.7656				\$0.00	\$135,094.66	\$3,107.18	\$8,375.87	\$1,958.87	\$3,107.18	\$97.76	\$26,737.50	\$100.44	\$66.30	\$21,315.15	\$199,960.90

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 113 - Tax Collector							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	0.00	168.00	4,265.00	13,120.00	8,855.00	208%
34231	Fees - NSF Check	1,084.00	1,540.00	2,700.00	2,200.00	(500.00)	-19%
35030	Foreclosure - Lot Book Search	0.00	0.00	7,500.00	12,000.00	4,500.00	60%
35040	Foreclosure - Proceedings	0.00	0.00	3,000.00	37,500.00	34,500.00	1150%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,084.00	\$1,708.00	\$17,465.00	\$64,820.00	\$47,355.00	271%
IG - Intergovernmental							
33200	A&T Grant	90,726.98	42,943.01	75,903.00	93,286.00	17,383.00	23%
Account Classification Total: IG - Intergovernmental		\$90,726.98	\$42,943.01	\$75,903.00	\$93,286.00	\$17,383.00	23%
CS - Charges for Service							
34035	Fees - For Services	0.00	0.00	8,200.00	6,250.00	(1,950.00)	-24%
34070	Fees - Tax Office	22,210.32	25,722.95	0.00	0.00	0.00	N/A
34080	Fees - Room Tax Admin	10,952.85	10,499.96	9,000.00	14,005.00	5,005.00	56%
34281	Copies	372.32	436.00	750.00	500.00	(250.00)	-33%
Account Classification Total: CS - Charges for Service		\$33,535.49	\$36,658.91	\$17,950.00	\$20,755.00	\$2,805.00	16%
FF - Fines and Forfeitures							
35020	Foreclosure - Publication	8,871.21	43,739.33	0.00	0.00	0.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$8,871.21	\$43,739.33	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	
TI - Interfund Transfers							
36330	Trans - General Non Dept	132,932.50	198,070.71	262,983.00	319,270.00	56,287.00	21%
36760	Trans - Admin Non Dept	34,000.00	34,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$166,932.50	\$232,070.71	\$262,983.00	\$319,270.00	\$56,287.00	21%
Department Total: 113 - Tax Collector		\$301,150.18	\$357,119.96	\$374,301.00	\$498,631.00	\$124,330.00	33%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 100 - General Fund

Department: 113 - Tax Collector

Expenditures

PS - Personnel Services

60055	Tax Collector	18,077.53	42,914.32	33,279.00	34,609.00	1,330.00	4%
60071	Sr Chief Office Deputy	19,870.67	25,040.40	29,982.00	37,478.00	7,496.00	25%
60800	Accounting Tech	30,334.33	32,205.60	23,687.00	24,490.00	803.00	3%
61555	Accounting Specialist	36,231.95	38,411.64	27,646.00	36,645.00	8,999.00	33%
63920	Temporary Help	0.00	0.00	0.00	1,875.00	1,875.00	N/A
63930	FICA	7,575.92	10,121.24	8,766.00	10,335.00	1,569.00	18%
63940	Workmans Compensation Tax	41.96	75.04	91.00	98.00	7.00	8%
63941	Workmans Compensation	0.00	1,140.15	2,636.00	3,108.00	472.00	18%
63950	Medical Insurance	21,400.87	22,459.36	20,250.00	26,738.00	6,488.00	32%
63951	Life Insurance	91.73	102.65	96.00	101.00	5.00	5%
63952	Short Term Disability	56.59	63.37	61.00	67.00	6.00	10%
63960	Retirement - General	10,487.21	13,922.06	12,605.00	21,316.00	8,711.00	69%
63980	Unemployment Compensation	1,990.00	3,272.98	2,636.00	3,108.00	472.00	18%
63990	Cell Phone Allowance	360.00	180.00	0.00	0.00	0.00	N/A

Account Classification Total: PS - Personnel Services	\$146,518.76	\$189,908.81	\$161,735.00	\$199,968.00	\$38,233.00	24%
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MS - Material and Services

44010	Mgmt Travel & Training	809.12	1,837.10	2,000.00	2,000.00	0.00	0%
44040	Staff Travel & Training	0.00	272.25	0.00	0.00	0.00	N/A
44100	Supplies - Office	4,051.96	7,065.59	8,500.00	9,200.00	700.00	8%
44104	Miscellaneous	1,265.00	0.00	750.00	2,200.00	1,450.00	193%
44200	Dues / Fees	3,133.00	110.00	1,100.00	850.00	(250.00)	-23%
44250	Vehicle Fuel	0.00	0.00	1,600.00	1,500.00	(100.00)	-6%
44260	Vehicle Maintenance & Repair	0.00	0.00	708.00	700.00	(8.00)	-1%
44320	Grounds Maintenance & Repair	0.00	0.00	15,000.00	15,000.00	0.00	0%
44520	Legal Fees	0.00	0.00	5,500.00	4,500.00	(1,000.00)	-18%
44640	Telephone	1,289.25	1,179.92	1,170.00	2,200.00	1,030.00	88%
44700	Postage	47,399.48	35,770.93	14,500.00	15,500.00	1,000.00	7%
44710	Publications / Periodicals	0.00	0.00	600.00	500.00	(100.00)	-17%
44720	Legal Notice Publish	83.44	0.00	0.00	925.00	925.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 113 - Tax Collector							
44800	Recording Services	0.00	0.00	14,500.00	16,400.00	1,900.00	13%
44805	Lien Payments	14,464.00	14,469.00	0.00	0.00	0.00	N/A
45020	Contract Services	0.00	13,282.39	50,000.00	50,000.00	0.00	0%
45111	Software Support	0.00	0.00	20,000.00	0.00	(20,000.00)	-100%
46160	Microfilm / Microfiche	0.00	0.00	11,158.00	10,000.00	(1,158.00)	-10%
46870	Foreclosure Lot Book Search	0.00	0.00	32,100.00	65,500.00	33,400.00	104%
46880	Foreclosure Publication	7,361.17	10,682.65	0.00	15,000.00	15,000.00	N/A
99755	Risk Management	0.00	0.00	374.00	434.00	60.00	16%
99760	Insurance/Liability	534.00	534.00	610.00	813.00	203.00	33%
99765	Insurance/Workmans Compensation	250.00	83.32	0.00	0.00	0.00	N/A
99770	Internal Services	65,367.00	73,054.00	16,686.00	68,030.00	51,344.00	308%
99780	Space Rent	4,653.00	4,703.00	12,733.00	12,836.00	103.00	1%
99781	Steering Committee Hardware Charge	2,700.00	2,250.00	2,400.00	2,550.00	150.00	6%
99782	Steering Committee User Charge	644.00	840.00	577.00	1,525.00	948.00	164%
Account Classification Total: MS - Material and Services		\$154,004.42	\$166,134.15	\$212,566.00	\$298,163.00	\$85,597.00	40%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	846.00	0.00	500.00	500.00	N/A
99783	Trans - Phones	627.00	231.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$627.00	\$1,077.00	\$0.00	\$500.00	\$500.00	
Department Total: 113 - Tax Collector		\$301,150.18	\$357,119.96	\$374,301.00	\$498,631.00	\$124,330.00	33%
Fund Revenue	Total: 100 - General Fund	\$301,150.18	\$357,119.96	\$374,301.00	\$498,631.00	\$124,330.00	33%
Fund Expenditure	Total: 100 - General Fund	\$301,150.18	\$357,119.96	\$374,301.00	\$498,631.00	\$124,330.00	33%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
9700 Transient Room Tax

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	816,492	782,060	658,789	654,063
Interfund Transfers	643,887	617,936	692,211	696,937
Subtotal Current Expenditures	1,460,379	1,399,996	1,351,000	1,351,000

<u>Requirements by Fund</u>				
Transient Room Tax (9700)	1,460,379	1,399,996	1,351,000	1,351,000
Total Requirements by Fund	1,460,379	1,399,996	1,351,000	1,351,000

<u>Resources by Budgetary Category</u>				
Taxes	1,453,389	1,396,913	1,200,000	1,350,000
Licenses, Fees and Permits	-	1,024	500	1,000
Investment Earnings	2,971	2,059	500	-
Beginning Fund Balance	4,020	-	150,000	-
Total Resources by Budgetary Category	1,460,379	1,399,996	1,351,000	1,351,000

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Transient Room Tax	1,351,000	-	-
Total Mandates	1,351,000	-	-

This fund is created to account for resources that have collected under Klamath County Code Section 603 - Transient Room Tax. Klamath County imposes an 8% tax on the rental rate for the privilege of occupancy in any hotel. A "Hotel" means any structure or any portion of any structure which is occupied or intended or designed for transient occupancy for thirty (30) days or less for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist home, condominium, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club, space in mobile home or trailer parks, or similar structure or portions thereof so occupied. Taxes collected are distributed according to a formula set in the code. The tax is distributed to Discover Klamath, Klamath County Museums, Klamath County Fairgrounds, various cities within the county and funds a competitive grants program for the promotion of tourism and conventions in Klamath County.

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9700 - Transient Room Tax							
Department: 160 - Tourism							
<u>Revenues</u>							
OT - Other Taxes							
31500	Taxes - Transient Room	1,453,388.58	1,396,912.79	1,200,000.00	1,350,000.00	150,000.00	13%
Account Classification Total: OT - Other Taxes		\$1,453,388.58	\$1,396,912.79	\$1,200,000.00	\$1,350,000.00	\$150,000.00	13%
LP - Licenses, Fees and Permits							
35070	Fees - Late	0.00	1,023.85	500.00	1,000.00	500.00	100%
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$1,023.85	\$500.00	\$1,000.00	\$500.00	100%
IN - Interest							
39150	Investments - Interest On	2,970.73	2,059.42	500.00	0.00	(500.00)	-100%
Account Classification Total: IN - Interest		\$2,970.73	\$2,059.42	\$500.00	\$0.00	(\$500.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	4,020.04	0.00	150,000.00	0.00	(150,000.00)	-100%
Account Classification Total: FB - Fund Balances		\$4,020.04	\$0.00	\$150,000.00	\$0.00	(\$150,000.00)	-100%
Department Total: 160 - Tourism		\$1,460,379.35	\$1,399,996.06	\$1,351,000.00	\$1,351,000.00	\$0.00	0%
<u>Expenditures</u>							
MS - Material and Services							
45015	Administration Fees	10,952.85	10,499.96	10,500.00	14,005.00	3,505.00	33%
45200	Distribution to District	0.00	0.00	363,733.00	355,947.00	(7,786.00)	-2%
46930	Special Projects Expense	805,539.07	771,559.64	284,556.00	284,111.00	(445.00)	0%
Account Classification Total: MS - Material and Services		\$816,491.92	\$782,059.60	\$658,789.00	\$654,063.00	(\$4,726.00)	-1%
IF - Interfund Transfers							
99038	Trans - Museum Operations	109,528.44	104,999.71	101,137.00	100,275.00	(862.00)	-1%
99039	Trans - Tourism Competitive Grants	127,783.20	122,499.66	117,994.00	116,987.00	(1,007.00)	-1%
99050	Trans - Fairgrounds	406,575.79	390,437.09	473,080.00	479,675.00	6,595.00	1%
Account Classification Total: IF - Interfund Transfers		\$643,887.43	\$617,936.46	\$692,211.00	\$696,937.00	\$4,726.00	1%
Department Total: 160 - Tourism		\$1,460,379.35	\$1,399,996.06	\$1,351,000.00	\$1,351,000.00	\$0.00	0%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 9700 - Transient Room Tax

Department: 160 - Tourism

Fund Revenue	Total: 9700 - Transient Room Tax	\$1,460,379.35	\$1,399,996.06	\$1,351,000.00	\$1,351,000.00	\$0.00	0%
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Fund Expenditure	Total: 9700 - Transient Room Tax	\$1,460,379.35	\$1,399,996.06	\$1,351,000.00	\$1,351,000.00	\$0.00	0%
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Fund Net	Total: 9700 - Transient Room Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
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Department Mission:

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

Mandated Services:

In accordance with Oregon Revised Statutes 271, 275 and 312, whenever property is subject to tax foreclosure and deeded into county ownership, the property shall first be offered for sale to the public. When it is in the best interest of the county to sell any real property acquired, 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.

Administer the procedure when property is not needed for public use to any governmental body, qualifying nonprofit corporation or a municipal corporation for the purpose of providing any of the following: low income housing, social services or child care services.

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

Department Overview:

Property Sales Department manages/oversees 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.

Successes and Challenges:

Improved the waiting time a purchaser had at a sale that required documentation by automating the documentation process.

An average of 65 parcels returned to the tax roll each year being subject to assessment and taxation.

An average distribution being \$477,500 back to the taxing districts of which approximately 14% goes into the county general fund.

Some challenges are when foreclosure proceedings include properties whose name appears on the tax roll as “Unknown Owner”. 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:

The re-occurring revenue received annually from land sale agreements and public sales helps counterbalance all expenditures to operate the department. Once operation costs for the fiscal year have been paid, the remaining funds are distributed in accordance with Oregon Revised Statutes 275.275 and 311.390.

Significant Changes:

Now overseeing two departments, Property Sales and Tax Collector’s; along with a distribution from Property Sales Department in accordance with ORS 275 and 311 could be significantly less without knowing the outcome of the public sale that will take place in April, May or June in any future given sale.

Key issues:

To determine in revenue from a projected future sale that will take place in April, May or June.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
780 Property Sales

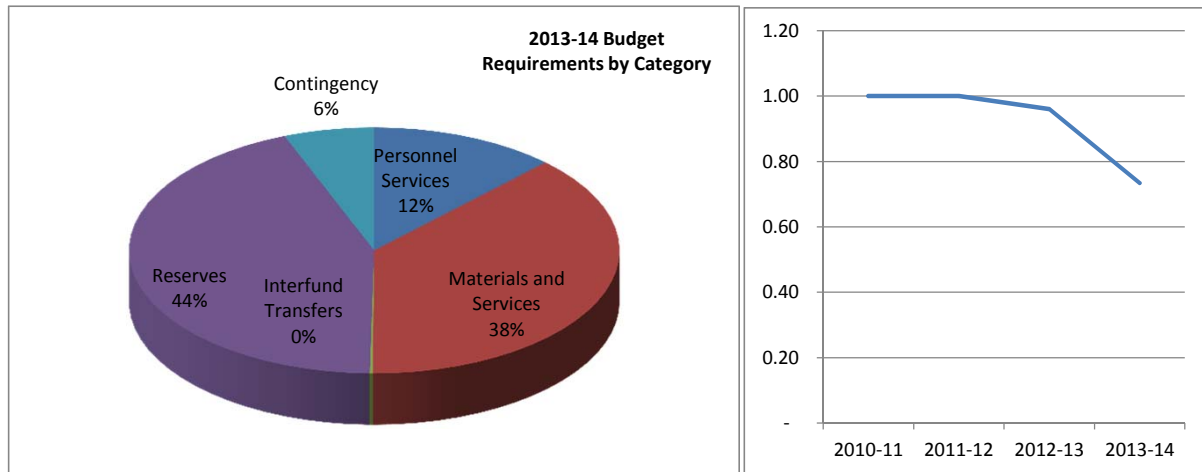
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	79,170	40,338	69,722	61,925
Materials and Services	538,171	276,160	474,278	189,942
Interfund Transfers	6,571	3,577	-	1,000
Subtotal Current Expenditures	623,912	320,075	544,000	252,867
Reserves	-	-	-	220,000
Contingency	-	-	30,000	30,000
Unappropriated Fund Balance	265,493	240,090	-	-
Subtotal Noncurrent Expenditures	265,493	240,090	30,000	250,000
Total Requirements by Budgetary Category	889,405	560,165	574,000	502,867

<u>Requirements by Fund</u>				
Property Sales (604)	889,405	560,165	574,000	502,867
Total Requirements by Fund	889,405	560,165	574,000	502,867

<u>Resources by Budgetary Category</u>				
Licenses, Fees and Permits	13,902	21,746	19,050	26,217
Charges for Services	404,550	204,183	100,500	80,500
Investment Earnings	4,365	1,610	4,300	1,000
Miscellaneous	-	-	150	150
Sale of Capital Assets	122,017	67,133	200,000	145,000
Beginning Fund Balance	344,573	265,493	250,000	250,000
Total Resources by Budgetary Category	889,405	560,165	574,000	502,867

Full-Time Employee Equivalents	1.00	1.00	0.96	0.73
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Property Sales	502,867	61,925	0.73
Total Mandates	502,867	61,925	0.73



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Tax Collector	Tax Collector	60478060055	0.5000	Non-union	DF11	5	\$0.00	\$34,608.62	\$796.00	\$2,145.73	\$501.82	\$796.00	\$17.23	\$4,650.00	\$43.02	\$10.20	\$5,537.38	\$49,106.00
Tax Collector	Accounting Tech	60478060800	0.2344	Local 121	LH12	6	\$0.00	\$8,164.21	\$187.78	\$506.18	\$118.38	\$187.78	\$8.08	\$2,325.00	\$5.22	\$5.10	\$1,306.27	\$12,813.99
			0.7344				\$0.00	\$42,772.83	\$983.78	\$2,651.92	\$620.21	\$983.78	\$25.30	\$6,975.00	\$48.24	\$15.30	\$6,843.65	\$61,919.99

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
Department: 780 - Property							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32185	Liens - Municipal	576.04	0.00	15,000.00	15,000.00	0.00	0%
32191	Fees - Recording	4,746.00	3,742.00	3,300.00	2,817.00	(483.00)	-15%
35030	Foreclosure - Lot Book Search	8,579.65	18,004.46	750.00	8,400.00	7,650.00	1020%
Account Classification Total: LP - Licenses, Fees and Permits		\$13,901.69	\$21,746.46	\$19,050.00	\$26,217.00	\$7,167.00	38%
CS - Charges for Service							
36442	Payments - PS Contract	404,549.54	204,182.68	100,000.00	80,000.00	(20,000.00)	-20%
36730	Reim - Postage	0.00	0.00	500.00	500.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$404,549.54	\$204,182.68	\$100,500.00	\$80,500.00	(\$20,000.00)	-20%
IN - Interest							
39150	Investments - Interest On	4,364.73	1,610.11	4,300.00	1,000.00	(3,300.00)	-77%
Account Classification Total: IN - Interest		\$4,364.73	\$1,610.11	\$4,300.00	\$1,000.00	(\$3,300.00)	-77%
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	150.00	150.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	0%
CA - Sale of Capital Assets							
36420	Sales - Property	122,016.68	67,132.93	200,000.00	145,000.00	(55,000.00)	-28%
Account Classification Total: CA - Sale of Capital Assets		\$122,016.68	\$67,132.93	\$200,000.00	\$145,000.00	(\$55,000.00)	-28%
FB - Fund Balances							
31001	Beginning Fund Balance	344,572.52	265,492.81	250,000.00	250,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$344,572.52	\$265,492.81	\$250,000.00	\$250,000.00	\$0.00	0%
Department Total: 780 - Property		\$889,405.16	\$560,164.99	\$574,000.00	\$502,867.00	(\$71,133.00)	-12%
<u>Expenditures</u>							
PS - Personnel Services							
60055	Tax Collector	0.00	0.00	33,279.00	34,609.00	1,330.00	4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
Department: 780 - Property							
60580	Property Control Manager	59,376.24	30,312.36	0.00	0.00	0.00	N/A
60800	Accounting Tech	0.00	0.00	7,673.00	8,165.00	492.00	6%
61555	Accounting Specialist	0.00	0.00	8,956.00	0.00	(8,956.00)	-100%
63930	FICA	4,339.57	2,089.39	3,818.00	3,272.00	(546.00)	-14%
63940	Workmans Compensation Tax	17.67	12.07	36.00	26.00	(10.00)	-28%
63941	Workmans Compensation	0.00	114.60	1,148.00	984.00	(164.00)	-14%
63950	Medical Insurance	8,100.00	4,050.00	8,100.00	6,975.00	(1,125.00)	-14%
63951	Life Insurance	24.60	12.55	54.00	49.00	(5.00)	-9%
63952	Short Term Disability	20.40	11.90	20.00	16.00	(4.00)	-20%
63953	VEBA	0.00	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	5,932.72	3,031.20	5,490.00	6,845.00	1,355.00	25%
63980	Unemployment Compensation	1,359.00	704.10	1,148.00	984.00	(164.00)	-14%
Account Classification Total: PS - Personnel Services		\$79,170.20	\$40,338.17	\$69,722.00	\$61,925.00	(\$7,797.00)	-11%

MS - Material and Services

44040	Staff Travel & Training	420.01	539.84	2,000.00	2,000.00	0.00	0%
44080	Office Machine Repairs	0.00	125.00	200.00	200.00	0.00	0%
44100	Supplies - Office	668.99	182.53	1,011.00	1,000.00	(11.00)	-1%
44200	Dues / Fees	40.00	0.00	1,850.00	1,850.00	0.00	0%
44250	Vehicle Fuel	0.00	0.00	1,600.00	2,000.00	400.00	25%
44260	Vehicle Maintenance & Repair	0.00	0.00	750.00	750.00	0.00	0%
44320	Grounds Maintenance & Repair	4,701.98	4,288.03	20,000.00	24,000.00	4,000.00	20%
44640	Telephone	610.51	544.98	770.00	750.00	(20.00)	-3%
44700	Postage	392.02	506.72	500.00	500.00	0.00	0%
44710	Publications / Periodicals	180.00	740.00	450.00	450.00	0.00	0%
44720	Legal Notice Publish	6,849.42	8,989.58	7,500.00	13,486.00	5,986.00	80%
44800	Recording Services	4,704.00	3,964.00	3,300.00	2,817.00	(483.00)	-15%
44805	Lien Payments	576.04	0.00	15,000.00	15,000.00	0.00	0%
44910	Forest Patrol Assessment	5,520.21	5,825.39	8,500.00	10,000.00	1,500.00	18%
44915	Special Assessments	108.97	116.69	500.00	500.00	0.00	0%
45650	Contract Appraisal Services	0.00	0.00	10,000.00	10,000.00	0.00	0%
45801	Miscellaneous	0.00	75.00	150.00	375.00	225.00	150%
46870	Foreclosure Lot Book Search	16,350.00	13,500.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
Department: 780 - Property							
99176	Property Sales Distribution	460,000.00	200,000.00	363,218.00	90,000.00	(273,218.00)	-75%
99755	Risk Management	0.00	0.00	148.00	438.00	290.00	196%
99760	Insurance/Liability	205.00	205.00	242.00	820.00	578.00	239%
99765	Insurance/Workmans Compensation	117.00	39.00	0.00	0.00	0.00	N/A
99770	Internal Services	34,702.00	34,702.00	32,693.00	9,117.00	(23,576.00)	-72%
99780	Space Rent	1,377.00	1,156.00	3,183.00	3,209.00	26.00	1%
99781	Steering Committee Hardware Charge	450.00	450.00	450.00	375.00	(75.00)	-17%
99782	Steering Committee User Charge	198.00	210.00	263.00	305.00	42.00	16%
Account Classification Total: MS - Material and Services		\$538,171.15	\$276,159.76	\$474,278.00	\$189,942.00	(\$284,336.00)	-60%
IF - Interfund Transfers							
99040	Trans - General Fund	6,000.00	0.00	0.00	0.00	0.00	N/A
99177	Trans - Surveyor	0.00	3,000.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	0.00	0.00	0.00	1,000.00	1,000.00	N/A
99783	Trans - Phones	71.00	77.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	500.00	500.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$6,571.00	\$3,577.00	\$0.00	\$1,000.00	\$1,000.00	
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	30,000.00	30,000.00	0.00	0%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	220,000.00	220,000.00	N/A
99981	Unappropriated Fund Balance	265,492.81	240,090.06	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$265,492.81	\$240,090.06	\$0.00	\$220,000.00	\$220,000.00	0%
Department Total: 780 - Property		\$889,405.16	\$560,164.99	\$574,000.00	\$502,867.00	(\$71,133.00)	-12%
Fund Revenue	Total: 604 - Property Sales	\$889,405.16	\$560,164.99	\$574,000.00	\$502,867.00	(\$71,133.00)	-12%
Fund Expenditure	Total: 604 - Property Sales	\$889,405.16	\$560,164.99	\$574,000.00	\$502,867.00	(\$71,133.00)	-12%

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
Department: 780 - Property							
	Fund Net	Total: 604 - Property Sales	\$0.00	\$0.00	\$0.00	\$0.00	0%

Department Mission:

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

Mandated Services:

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

Department Overview:

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

Appointments and Affiliations

Individual members of the Board also represent the County through appointments or affiliations with various community boards and agencies.

Tom Mallams, Commissioner Position #1

- Bly Community Action Team
- Central Community Action Team- Chiloquin
- Natural Resources – Water & Storage
- Soil & Water
- Ore/Cal RC&D - Oregon-California Resource Conservation and Development Council
- Association of Oregon Counties – AOC
- National Association of Counties – NACo
- Veteran's Advisory Board
- SCOEDD – South Central Oregon Economic Development District
- ACT - Area Commission on Transportation
- TEAM Klamath

Dennis Linthicum, Commissioner Position #2

- Chemult Community Action Team
- Rocky Point Community Action Team
- O & C Board (Oregon & California Lands)
- Natural Resources – Forest Service – Bureau of Land Management
- LPSCC- Local Public Safety Coordinating Council
- KCEDA – Klamath County Economic Development Association
- ACT / SubACT- Area Commission on Transportation
- Education
- Housing
- SCOEDD – South Central Oregon Economic Development District
- Natural Resources Advisory Committee

- Mental Health Advisory Board
- SCOEDD – South Central Oregon Economic Development District
- SOCEA – Southern Oregon Clean Energy Association
- The Oregon Consortium
- RWIB – Regional Workforce Investment Board

James Bellet, Commissioner Position #3

- Crescent/Gilchrist Community Action Team
- Crescent Lake Junction Community Action Team
- Natural Resources - Agriculture
- Association of Oregon Counties – AOC
- National Association of Counties NACo
- Chamber of Commerce
- Discover Klamath / Tourism
- SCOEDD – South Central Oregon Economic Development District
- ACT- Area Commission on Transportation
- Public Safety Advisory Committee
- Roads Advisory
- Ambulance Advisory

Successes and Challenges:

Challenges:

- Current economic conditions and economic development
- Federal and State deficit spending
- Interdepartmental efficiencies and communication
- Communication with local municipalities

Successes:

- Air Quality Contingency Plans – ODEQ and EPA consortium
- County Withdrawal from KBRA and KHSA agreements
- O&C Land Trust legislative initiative and the potential for a nationwide model for Public Land Management through trust relationships.
- New liaison relationships among Commissioners and Departments

Budget Overview:

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

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

Budget Summary	
Total Budget	\$342,913
Budget Change	2% increase to Personnel Services
	\$15,000 decrease in Materials and Services - Travel
Total Staff	3 FTE
Staff Change	None

Key issues:

It is imperative that the Board of Commissioners maintain effective communication with local municipalities, State and Federal governments for the health and welfare of Klamath County. The Commissioners will work on the following issues in 2013-14:

- Improve and maintain the County budget and work toward stabilizing county funding.
- Unfunded mandates
- Secured Rural Schools (SRS) / Payment-In-Lieu of Taxes (PILT)
- Public Safety Policy issues
- Natural Resource Policy issues
- Planning and Land-Use Policy issues
- Air Quality and Water Quality Policy issues
- Ensure healthy liaison department and service level objectives

Klamath County, Oregon
2013-2014 Budget Financial Presentation
161 Commissioners

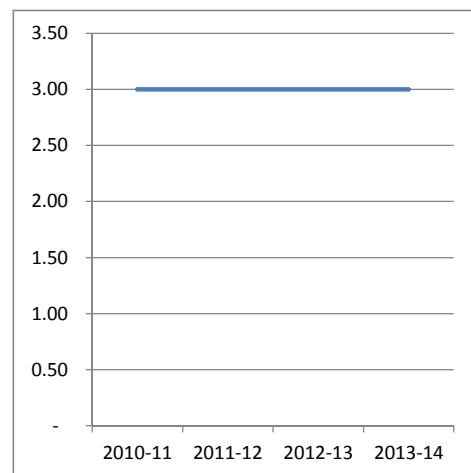
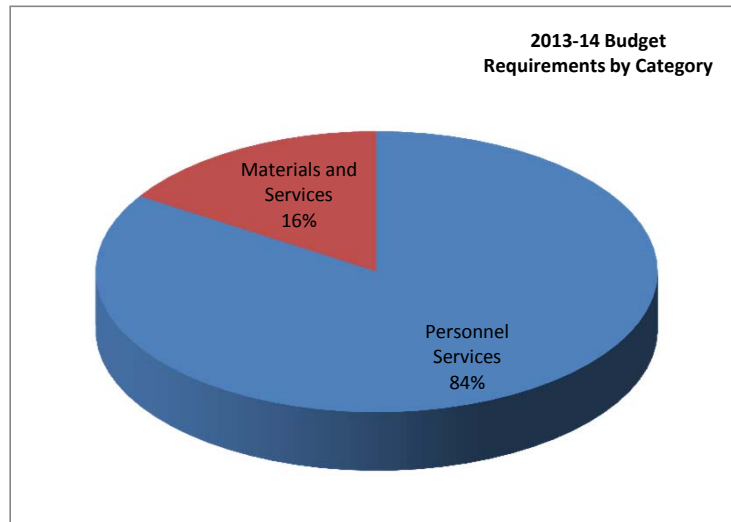
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	268,895	269,627	276,880	290,897
Materials and Services	51,425	48,030	61,289	55,316
Interfund Transfers	141	231	-	-
Subtotal Current Expenditures	320,461	317,887	338,169	346,213
Unappropriated Fund Balance	2,270	2,683	-	-
Subtotal Noncurrent Expenditures	2,270	2,683	-	-
Total Requirements by Budgetary Category	322,732	320,570	338,169	346,213

<u>Requirements by Fund</u>				
General Fund (101)	320,461	317,887	335,669	342,913
Ambulance Advisory Training (9321)	2,270	2,683	2,500	3,300
Total Requirements by Fund	322,732	320,570	338,169	346,213

<u>Resources by Budgetary Category</u>				
Investment Earnings	17	13	-	-
Contributions and Donations	700	400	500	500
Interfund Transfers	320,461	317,255	335,669	342,913
Licenses, Fees and Permits	-	632	-	-
Beginning Fund Balance	1,554	2,270	2,000	2,800
Total Resources by Budgetary Category	322,732	320,570	338,169	346,213

Full-Time Employee Equivalents	3.00	3.00	3.00	3.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Commissioners	346,213	290,897	3.00
Total Mandates	346,213	290,897	3.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Board of County Commissioners	Commissioner	10016160010	1.0000	Non-Union	CO01	1	\$1,440.00	\$69,508.00	\$0.000	\$4,309.50	\$1,007.87	\$1,598.68	\$34.45	\$9,300.00	\$86.04	\$0.00	\$11,121.28	\$96,965.82
Board of County Commissioners	Commissioner	10016160010	1.0000	Non-Union	CO01	1	\$1,440.00	\$69,508.00	\$0.000	\$4,309.50	\$1,007.87	\$1,598.68	\$34.45	\$9,300.00	\$86.04	\$0.00	\$11,121.28	\$96,965.82
Board of County Commissioners	Commissioner	10016160010	1.0000	Non-Union	CO01	1	\$1,440.00	\$69,508.00	\$0.000	\$4,309.50	\$1,007.87	\$1,598.68	\$34.45	\$9,300.00	\$86.04	\$0.00	\$11,121.28	\$96,965.82
			3.0000				\$4,320.00	\$208,524.00	\$0.00	\$12,928.49	\$3,023.60	\$4,796.05	\$103.36	\$27,900.00	\$258.12	\$0.00	\$33,363.84	\$290,897.45

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 161 - Commissioners							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32168	Fees - Vacation	0.00	632.00	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$632.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	155,158.28	153,221.34	178,635.00	342,913.00	164,278.00	92%
36760	Trans - Admin Non Dept	165,303.00	163,034.00	157,034.00	0.00	(157,034.00)	-100%
37462	Trans - Economic Develop	0.00	1,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$320,461.28	\$317,255.34	\$335,669.00	\$342,913.00	\$7,244.00	2%
Department Total: 161 - Commissioners		\$320,461.28	\$317,887.34	\$335,669.00	\$342,913.00	\$7,244.00	2%
<u>Expenditures</u>							
PS - Personnel Services							
60010	Commissioner	204,487.95	204,264.50	204,204.00	204,204.00	0.00	0%
63930	FICA	14,995.46	15,688.00	15,952.00	15,952.00	0.00	0%
63940	Workmans Compensation Tax	63.26	84.69	112.00	103.00	(9.00)	-8%
63941	Workmans Compensation	0.00	1,527.84	4,796.00	4,796.00	0.00	0%
63950	Medical Insurance	24,300.00	22,627.36	24,300.00	27,900.00	3,600.00	15%
63951	Life Insurance	301.32	261.72	258.00	258.00	0.00	0%
63952	Short Term Disability	8.50	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	20,823.46	20,852.64	22,938.00	33,364.00	10,426.00	45%
63990	Cell Phone Allowance	3,915.00	4,320.00	4,320.00	4,320.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$268,894.95	\$269,626.75	\$276,880.00	\$290,897.00	\$14,017.00	5%
MS - Material and Services							
44011	Mgmt Travel & Training # 1	6,851.38	6,356.92	10,000.00	5,000.00	(5,000.00)	-50%
44012	Mgmt Travel & Training # 2	6,787.77	5,090.74	11,173.00	5,000.00	(6,173.00)	-55%
44013	Mgmt Travel & Training # 3	6,954.91	8,659.08	8,827.00	5,000.00	(3,827.00)	-43%
44100	Supplies - Office	2,100.93	2.35	0.00	0.00	0.00	N/A
44595	Videotaping Expense	0.00	4.99	0.00	0.00	0.00	N/A
44640	Telephone	1,874.32	1,466.68	1,100.00	1,700.00	600.00	55%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 161 - Commissioners							
44700	Postage	229.90	165.51	350.00	183.00	(167.00)	-48%
46930	Special Projects Expense	10.12	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	1,045.00	1,094.00	49.00	5%
99760	Insurance/Liability	1,254.00	1,254.00	1,702.00	2,049.00	347.00	20%
99765	Insurance/Workmans Compensation	883.00	294.32	0.00	0.00	0.00	N/A
99770	Internal Services	1,776.00	1,776.00	1,776.00	18,457.00	16,681.00	939%
99780	Space Rent	20,309.00	20,529.00	20,836.00	11,493.00	(9,343.00)	-45%
99781	Steering Committee Hardware Charge	1,800.00	1,800.00	1,350.00	1,125.00	(225.00)	-17%
99782	Steering Committee User Charge	594.00	630.00	630.00	915.00	285.00	45%
Account Classification Total: MS - Material and Services		\$51,425.33	\$48,029.59	\$58,789.00	\$52,016.00	(\$6,773.00)	-12%
IF - Interfund Transfers							
99783	Trans - Phones	141.00	231.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$141.00	\$231.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 161 - Commissioners		\$320,461.28	\$317,887.34	\$335,669.00	\$342,913.00	\$7,244.00	2%
Fund Revenue	Total: 100 - General Fund	\$320,461.28	\$317,887.34	\$335,669.00	\$342,913.00	\$7,244.00	2%
Fund Expenditure	Total: 100 - General Fund	\$320,461.28	\$317,887.34	\$335,669.00	\$342,913.00	\$7,244.00	2%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9321 - Ambulance Advisory Training							
Department: 161 - Commissioners							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	16.56	12.55	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$16.56	\$12.55	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36340	Donations	700.00	400.00	500.00	500.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$700.00	\$400.00	\$500.00	\$500.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,553.66	2,270.22	2,000.00	2,800.00	800.00	40%
Account Classification Total: FB - Fund Balances		\$1,553.66	\$2,270.22	\$2,000.00	\$2,800.00	\$800.00	40%
Department Total: 161 - Commissioners		\$2,270.22	\$2,682.77	\$2,500.00	\$3,300.00	\$800.00	32%
<u>Expenditures</u>							
MS - Material and Services							
44050	Training	0.00	0.00	2,500.00	3,300.00	800.00	32%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$2,500.00	\$3,300.00	\$800.00	32%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	2,270.22	2,682.77	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$2,270.22	\$2,682.77	\$0.00	\$0.00	\$0.00	0%
Department Total: 161 - Commissioners		\$2,270.22	\$2,682.77	\$2,500.00	\$3,300.00	\$800.00	32%
Fund Revenue	Total: 9321 - Ambulance Advisory Training	\$2,270.22	\$2,682.77	\$2,500.00	\$3,300.00	\$800.00	32%
Fund Expenditure	Total: 9321 - Ambulance Advisory Training	\$2,270.22	\$2,682.77	\$2,500.00	\$3,300.00	\$800.00	32%
Fund Net	Total: 9321 - Ambulance Advisory Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	32%

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Department Mission:

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

Mandated Services:

Clerk -- Elections

- **Conduct elections in the county**--including federal, state, county, incorporated cities, and special district elections (ORS 246.200)
 - ✓ Register all individuals who properly complete & submit a voter registration
 - ✓ Maintain the voter register & address library
 - ✓ Establish precincts
 - ✓ Prepare ballots
 - ✓ Mail ballots to all qualified electors
 - ✓ Receive and process voted ballots
 - ✓ Certify election results
 - ✓ Accept and verify, for statutory and constitutional requirements, candidate nomination filings
 - ✓ Accept, verify for statutory and constitutional requirements, approve to circulate, and verify signatures on initiative, referendum, and recall petitions

Clerk – Recording

- **Maintain the records of the county governing body**, commonly referred to as Commissioners' Journal (ORS 205.110)
- **Record land records**, including deeds, mortgages, liens and all other documents that affect the title to a piece of property (ORS 205.130). We also record and provide certified copies of Military Discharge Papers (DD 214s) at no charge.

When a document is received for recording, whether electronically or as a hard copy, it is verified for compliance with Oregon statutes. The information (parties' names, type of document and legal description) are entered into the electronic index for future retrieval of the document. All recorded documents are entered into our electronic system (either scanned or submitted electronically) and microfilm is later produced for required archival storage.

- **Process Board of Property Tax Appeals** (ORS 309.020)
- **Issue Marriage Licenses & File Domestic Partnerships** (ORS 106.041 & 106.325)

Self-Imposed Services:

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

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

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

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

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

- **Notary**

In 2011 we implemented a fee of \$10 per notarization (per statute) and provide notary services for the general public. This is another service that is helpful to the public and has not required any additional FTEs.

- **Perform Wedding Ceremonies**

I began performing wedding ceremonies in 2011. This is a service for which we charge \$100—the amount set in statute. There is completion of paperwork involved, but my staff and I have been able to work it around our other duties.

Department Overview:

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

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

Successes and Challenges:

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

Budget Overview:

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

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

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

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

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

We provide digital images of the recorded documents daily to six entities, so we are required to index the documents the same day as recording them. Up-to-date information is important to title companies and other interests, so that is the service we provide for the fees collected. The revenue we derive from providing the digital images is \$250 per entity/\$1,500 per month/\$18,000 annually.

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

Clerk Storage Fund, 9305

ORS 205.320 directs that a fund 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" be established in every county. A percentage of the fee on most recorded documents is deposited into this account and can only be spent using the listed criteria.

Clerk Overpayment Fund, 9334

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

Significant Changes:

<p><u>Revenue</u></p> <p>Election Reimbursement</p>	<p>Decrease in Election Reimbursement – two-year cycle with minimal reimbursement for General & Primary Elections (even years) and more significant reimbursement for Special District Elections (odd years).</p> <p>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.</p>	<p>FY 12-13 \$30,000</p>	<p>FY 13-14 \$2,500</p>
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The Clerk's Office has had up to 7.6 FTEs at different times since 2000. In 2004-05 we cut the number to 5.5. Unfortunately, because of a variety of factors (volume of real property recordings and type/number of elections) the cost of temporary help that was required to administer the elections that year and process recordings off-set any savings realized from reducing FTEs. From 2005-2010, we operated with 6.0 FTEs, and that has been reduced to 5.0 FTEs (including the County Clerk) since 2011, the minimum number to complete mandated services.

The County does not get reimbursed for election costs during Primary and General elections for the federal's, state's or any city's portion; however, the special district election in May, 2013, will be reimbursed by the districts.

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 2013-2014 fiscal year, there will be at the least a May Gubernatorial primary election.

Key Issues:

Microfilm to Digital Conversion In 2006 the Clerk's Office partnered with the three local title companies to contract with a vendor to convert our microfilm to digital images. The resulting product was not satisfactory and payments to the original vendor were stopped. We have been working with a new vendor for several years and were able to correct and complete the project this past year.

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

Since 2001 we have been able to restore, through the de-acidification and conservation process, four to ten books a year, 77 books total. As the remaining books continue to age (several hundred books), this will be an ongoing project.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
162 Clerk

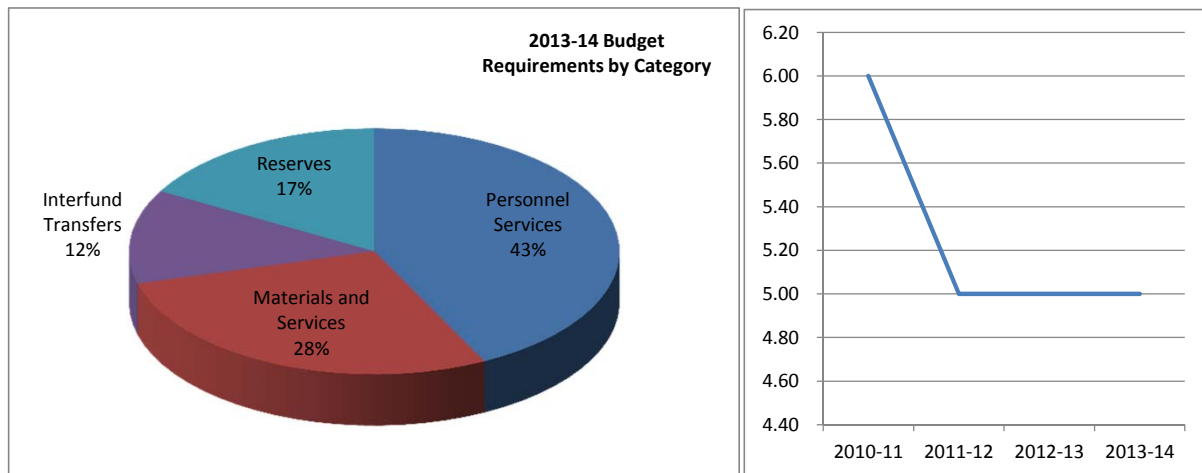
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	319,838	285,812	324,587	343,658
Materials and Services	242,717	237,163	237,277	227,503
Debt Service	8,012	107,524	-	-
Interfund Transfers	770	6,952	-	99,921
Subtotal Current Expenditures	571,337	637,451	561,864	671,082
Reserves	-	-	105,621	136,122
Unappropriated Fund Balance	90,358	112,863	-	-
Subtotal Noncurrent Expenditures	90,358	112,863	105,621	136,122
Total Requirements by Budgetary Category	661,695	750,313	667,485	807,204

<u>Requirements by Fund</u>				
General Fund (101)	570,532	637,040	559,364	670,082
Clerk 5% Storage Fund (9305)	80,646	102,704	100,761	125,104
Clerk Overpayment Fund (9334)	10,516	10,569	7,360	12,018
Total Requirements by Fund	661,695	750,313	667,485	807,204

<u>Resources by Budgetary Category</u>				
Licenses, Fees and Permits	348,940	350,496	337,351	375,953
Intergovernmental	3,986	9,942	2,513	2,275
Charges for Services	52,055	21,440	44,000	20,320
Investment Earnings	715	500	-	18
Interfund Transfers	176,872	277,578	192,561	289,334
Beginning Fund Balance	79,128	90,358	91,060	119,304
Total Resources by Budgetary Category	661,695	750,313	667,485	807,204

Full-Time Employee Equivalents	6.00	5.00	5.00	5.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Clerk - Elections	292,654	343,658	5.00
Clerk - Recording	514,550	-	-
Total Mandates	807,204	343,658	5.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Clerk/Elections	County Clerk	10016216360030	0.6000	Non-Union	CL01	1	\$540.00	\$39,094.80	\$0.000	\$2,423.88	\$566.87	\$899.18	\$20.67	\$5,580.00	\$51.63	\$0.00	\$6,255.17	\$54,892.20
Clerk/Elections	Chief Deputy Clerk	10016216360210	0.5000	Non-Union	UF25	2	\$0.00	\$24,634.41	\$566.59	\$1,527.33	\$357.20	\$566.59	\$17.23	\$4,650.00	\$10.44	\$10.20	\$3,941.51	\$36,281.50
Clerk/Elections	Election Specialist	10016216360606	1.0000	Local 121	LH14	4	\$0.00	\$35,725.20	\$821.68	\$2,214.96	\$518.02	\$821.68	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,716.03	\$55,193.30
Clerk/Elections	Election Worker	10016216363923	0.0000	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
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$8,950.00	\$205.85	\$554.90	\$129.78	\$205.85	\$16.50	\$0.00	\$0.00	\$0.00	\$0.00	\$10,062.88
			2.1000				\$540.00	\$108,404.41	\$1,594.12	\$6,721.07	\$1,571.86	\$2,493.30	\$88.85	\$19,530.00	\$82.95	\$30.60	\$15,912.71	\$156,429.88
Clerk/Recording	County Clerk	10016216460030	0.4000	Non-Union	CL01	1	\$360.00	\$26,063.20	\$0.000	\$1,615.92	\$377.92	\$599.45	\$13.78	\$3,720.00	\$34.41	\$0.00	\$4,170.11	\$36,594.79
Clerk/Recording	Chief Deputy Clerk	10016216460210	0.5000	Non-Union	UF25	2	\$0.00	\$24,634.41	\$566.59	\$1,527.33	\$357.20	\$566.59	\$17.23	\$4,650.00	\$10.44	\$10.20	\$3,941.51	\$36,281.50
Clerk/Recording	Recording Specialist	10016216460605	1.0000	Local 121	LH14	7	\$0.00	\$39,087.36	\$899.01	\$2,423.42	\$566.77	\$899.01	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,253.98	\$59,505.27
Clerk/Recording	Sr. Indexing Specialist	10016216460607	1.0000	Local 121	LH12	7	\$0.00	\$35,454.24	\$815.45	\$2,198.16	\$514.09	\$815.45	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,672.68	\$54,845.79
			2.9000				\$360.00	\$125,239.21	\$2,281.05	\$7,764.83	\$1,815.97	\$2,880.50	\$99.91	\$26,970.00	\$86.61	\$51.00	\$20,038.27	\$187,227.36

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	11,400.00	10,625.00	10,000.00	10,500.00	500.00	5%
34040	Fees - Clerk General	320,248.06	315,744.72	310,000.00	344,613.00	34,613.00	11%
34041	Recording Debit Holding	3,101.50	1,819.75	0.00	0.00	0.00	N/A
34231	Fees - NSF Check	40.00	60.00	40.00	40.00	0.00	0%
36262	Fees - Surveyor	2,830.25	2,830.50	3,000.00	3,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$337,619.81	\$331,079.97	\$323,040.00	\$358,153.00	\$35,113.00	11%
IG - Intergovernmental							
33200	A&T Grant	3,985.79	4,320.83	2,513.00	2,275.00	(238.00)	-9%
33405	Grants	0.00	5,621.52	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$3,985.79	\$9,942.35	\$2,513.00	\$2,275.00	(\$238.00)	-9%
CS - Charges for Service							
32015	Passports	6,200.00	8,225.00	6,000.00	7,000.00	1,000.00	17%
34500	Fees - Lien Docket	10,985.00	9,875.50	8,000.00	10,000.00	2,000.00	25%
34510	Reimb - Election	34,869.91	3,339.01	30,000.00	2,500.00	(27,500.00)	-92%
34511	Fees - Filing	0.00	0.00	0.00	500.00	500.00	N/A
34512	Election Reports	0.00	0.00	0.00	320.00	320.00	N/A
Account Classification Total: CS - Charges for Service		\$52,054.91	\$21,439.51	\$44,000.00	\$20,320.00	(\$23,680.00)	-54%
TI - Interfund Transfers							
36330	Trans - General Non Dept	173,871.88	274,577.91	189,811.00	189,413.00	(398.00)	0%
39026	Trans - Surveyor	3,000.00	0.00	0.00	0.00	0.00	N/A
39042	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
Account Classification Total: TI - Interfund Transfers		\$176,871.88	\$274,577.91	\$189,811.00	\$289,334.00	\$99,523.00	52%
Department Total: 162 - Clerk		\$570,532.39	\$637,039.74	\$559,364.00	\$670,082.00	\$110,718.00	20%
<u>Expenditures</u>							
PS - Personnel Services							
60030	Clerk	61,045.15	64,258.08	64,258.00	64,258.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
60071	Sr Chief Office Deputy	66,513.53	0.00	0.00	0.00	0.00	N/A
60210	Chief Office Deputy	0.00	30,726.00	42,390.00	49,268.00	6,878.00	16%
60605	Recording Specialist	34,232.43	38,810.88	38,938.00	39,087.00	149.00	0%
60606	Election Specialist	35,365.33	33,564.16	34,217.00	35,725.00	1,508.00	4%
60607	Senior Indexing Specialist	30,010.73	34,016.42	35,236.00	35,454.00	218.00	1%
63900	Overtime	786.04	0.00	0.00	0.00	0.00	N/A
63923	Temp Help Election	8,721.63	7,035.80	16,896.00	8,950.00	(7,946.00)	-47%
63930	FICA	17,035.64	15,546.76	17,811.00	17,873.00	62.00	0%
63940	Workmans Compensation Tax	100.82	132.11	222.00	189.00	(33.00)	-15%
63941	Workmans Compensation	0.00	1,569.50	5,355.00	5,374.00	19.00	0%
63950	Medical Insurance	39,526.82	35,176.89	40,500.00	46,500.00	6,000.00	15%
63951	Life Insurance	196.89	165.14	171.00	170.00	(1.00)	-1%
63952	Short Term Disability	79.98	74.80	82.00	82.00	0.00	0%
63960	Retirement - General	20,831.37	20,227.35	23,754.00	35,952.00	12,198.00	51%
63980	Unemployment Compensation	4,841.70	3,608.41	3,857.00	3,876.00	19.00	0%
63990	Cell Phone Allowance	550.00	900.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$319,838.06	\$285,812.30	\$324,587.00	\$343,658.00	\$19,071.00	6%

MS - Material and Services

44010	Mgmt Travel & Training	5,188.59	3,773.07	4,000.00	4,500.00	500.00	13%
44040	Staff Travel & Training	923.88	1,208.26	1,500.00	2,500.00	1,000.00	67%
44091	Oper Exp - Board of Equalization	0.00	36.40	50.00	20.00	(30.00)	-60%
44094	Book Restoration	9,052.03	6,791.03	9,800.00	5,000.00	(4,800.00)	-49%
44100	Supplies - Office	2,959.27	4,708.47	3,900.00	4,000.00	100.00	3%
44101	Office Sup-Board of Equalization	7.65	0.00	20.00	0.00	(20.00)	-100%
44110	Supplies - Other	49,496.89	44,856.76	39,100.00	25,000.00	(14,100.00)	-36%
44115	Computer Equipment	0.00	5,657.26	0.00	0.00	0.00	N/A
44200	Dues / Fees	360.00	500.00	600.00	1,200.00	600.00	100%
44570	Fees for Service	15,366.56	13,260.30	11,000.00	14,000.00	3,000.00	27%
44640	Telephone	1,951.24	1,866.06	2,000.00	2,000.00	0.00	0%
44650	Rent	0.00	0.00	0.00	0.00	0.00	N/A
44700	Postage	12,142.30	12,266.28	12,000.00	15,500.00	3,500.00	29%
44720	Legal Notice Publish	1,846.01	1,545.66	1,500.00	2,000.00	500.00	33%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
44830	Maintenance Contracts	30,847.91	29,891.62	32,527.00	31,619.00	(908.00)	-3%
45020	Contract Services	0.00	610.00	0.00	0.00	0.00	N/A
46160	Microfilm / Microfiche	0.00	0.00	3,400.00	2,000.00	(1,400.00)	-41%
99755	Risk Management	0.00	0.00	1,776.00	1,864.00	88.00	5%
99760	Insurance/Liability	1,787.00	1,787.00	2,892.00	3,490.00	598.00	21%
99765	Insurance/Workmans Compensation	572.00	190.68	0.00	0.00	0.00	N/A
99770	Internal Services	72,394.00	72,394.00	72,394.00	71,617.00	(777.00)	-1%
99780	Space Rent	30,429.00	30,759.00	31,218.00	31,468.00	250.00	1%
99781	Steering Committee Hardware Charge	5,400.00	3,600.00	4,050.00	6,450.00	2,400.00	59%
99782	Steering Committee User Charge	1,188.00	1,050.00	1,050.00	2,275.00	1,225.00	117%
Account Classification Total: MS - Material and Services		\$241,912.33	\$236,751.85	\$234,777.00	\$226,503.00	(\$8,274.00)	-4%
DS - Debt Service							
99950	Interfund Loan Principal	7,269.01	106,832.99	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	742.99	690.60	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$8,012.00	\$107,523.59	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
99460	Trans - Equip Rent & Revolving	0.00	6,182.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	770.00	770.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$770.00	\$6,952.00	\$0.00	\$99,921.00	\$99,921.00	
Department Total: 162 - Clerk		\$570,532.39	\$637,039.74	\$559,364.00	\$670,082.00	\$110,718.00	20%
Fund Revenue	Total: 100 - General Fund	\$570,532.39	\$637,039.74	\$559,364.00	\$670,082.00	\$110,718.00	20%
Fund Expenditure	Total: 100 - General Fund	\$570,532.39	\$637,039.74	\$559,364.00	\$670,082.00	\$110,718.00	20%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	20%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	11,400.00	10,625.00	10,000.00	0.00	(10,000.00)	-100%
34040	Fees - Clerk General	320,248.06	315,744.72	310,000.00	0.00	(310,000.00)	-100%
34041	Recording Debit Holding	3,101.50	1,819.75	0.00	0.00	0.00	N/A
34231	Fees - NSF Check	40.00	60.00	40.00	0.00	(40.00)	-100%
36262	Fees - Surveyor	2,830.25	2,830.50	3,000.00	0.00	(3,000.00)	-100%
Account Classification Total: LP - Licenses, Fees and Permits		\$337,619.81	\$331,079.97	\$323,040.00	\$0.00	(\$323,040.00)	-100%
IG - Intergovernmental							
33200	A&T Grant	3,985.79	4,320.83	2,513.00	0.00	(2,513.00)	-100%
33405	Grants	0.00	5,621.52	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$3,985.79	\$9,942.35	\$2,513.00	\$0.00	(\$2,513.00)	-100%
CS - Charges for Service							
32015	Passports	6,200.00	8,225.00	6,000.00	0.00	(6,000.00)	-100%
34500	Fees - Lien Docket	10,985.00	9,875.50	8,000.00	0.00	(8,000.00)	-100%
34510	Reimb - Election	34,869.91	3,339.01	30,000.00	0.00	(30,000.00)	-100%
Account Classification Total: CS - Charges for Service		\$52,054.91	\$21,439.51	\$44,000.00	\$0.00	(\$44,000.00)	-100%
TI - Interfund Transfers							
36330	Trans - General Non Dept	173,871.88	274,577.91	189,811.00	0.00	(189,811.00)	-100%
39026	Trans - Surveyor	3,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$176,871.88	\$274,577.91	\$189,811.00	\$0.00	(\$189,811.00)	-100%
Department Total: 162 - Clerk		\$570,532.39	\$637,039.74	\$559,364.00	\$0.00	(\$559,364.00)	-100%
<u>Expenditures</u>							
PS - Personnel Services							
60030	Clerk	61,045.15	64,258.08	64,258.00	0.00	(64,258.00)	-100%
60071	Sr Chief Office Deputy	66,513.53	0.00	0.00	0.00	0.00	N/A
60210	Chief Office Deputy	0.00	30,726.00	42,390.00	0.00	(42,390.00)	-100%
60605	Recording Specialist	34,232.43	38,810.88	38,938.00	0.00	(38,938.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
60606	Election Specialist	35,365.33	33,564.16	34,217.00	0.00	(34,217.00)	-100%
60607	Senior Indexing Specialist	30,010.73	34,016.42	35,236.00	0.00	(35,236.00)	-100%
63923	Temp Help Election	8,721.63	7,035.80	16,896.00	0.00	(16,896.00)	-100%
63930	FICA	17,035.64	15,546.76	17,811.00	0.00	(17,811.00)	-100%
63940	Workmans Compensation Tax	100.82	132.11	222.00	0.00	(222.00)	-100%
63941	Workmans Compensation	0.00	1,569.50	5,355.00	0.00	(5,355.00)	-100%
63950	Medical Insurance	39,526.82	35,176.89	40,500.00	0.00	(40,500.00)	-100%
63951	Life Insurance	196.89	165.14	171.00	0.00	(171.00)	-100%
63952	Short Term Disability	79.98	74.80	82.00	0.00	(82.00)	-100%
63960	Retirement - General	20,831.37	20,227.35	23,754.00	0.00	(23,754.00)	-100%
63980	Unemployment Compensation	4,841.70	3,608.41	3,857.00	0.00	(3,857.00)	-100%
63990	Cell Phone Allowance	550.00	900.00	900.00	0.00	(900.00)	-100%
Account Classification Total: PS - Personnel Services		\$319,838.06	\$285,812.30	\$324,587.00	\$0.00	(\$324,587.00)	-100%

MS - Material and Services

44010	Mgmt Travel & Training	5,188.59	3,773.07	4,000.00	0.00	(4,000.00)	-100%
44040	Staff Travel & Training	923.88	1,208.26	1,500.00	0.00	(1,500.00)	-100%
44091	Oper Exp - Board of Equalization	0.00	36.40	50.00	0.00	(50.00)	-100%
44094	Book Restoration	9,052.03	6,791.03	9,800.00	0.00	(9,800.00)	-100%
44100	Supplies - Office	2,959.27	4,708.47	3,900.00	0.00	(3,900.00)	-100%
44101	Office Sup-Board of Equalization	7.65	0.00	20.00	0.00	(20.00)	-100%
44110	Supplies - Other	49,496.89	44,856.76	39,100.00	0.00	(39,100.00)	-100%
44115	Computer Equipment	0.00	5,657.26	0.00	0.00	0.00	N/A
44200	Dues / Fees	360.00	500.00	600.00	0.00	(600.00)	-100%
44570	Fees for Service	15,366.56	13,260.30	11,000.00	0.00	(11,000.00)	-100%
44640	Telephone	1,951.24	1,866.06	2,000.00	0.00	(2,000.00)	-100%
44700	Postage	12,142.30	12,266.28	12,000.00	0.00	(12,000.00)	-100%
44720	Legal Notice Publish	1,846.01	1,545.66	1,500.00	0.00	(1,500.00)	-100%
44830	Maintenance Contracts	30,847.91	29,891.62	32,527.00	0.00	(32,527.00)	-100%
45020	Contract Services	0.00	610.00	0.00	0.00	0.00	N/A
46160	Microfilm / Microfiche	0.00	0.00	3,400.00	0.00	(3,400.00)	-100%
99755	Risk Management	0.00	0.00	1,776.00	0.00	(1,776.00)	-100%
99760	Insurance/Liability	1,787.00	1,787.00	2,892.00	0.00	(2,892.00)	-100%
99765	Insurance/Workmans Compensation	572.00	190.68	0.00	0.00	0.00	N/A
99770	Internal Services	72,394.00	72,394.00	72,394.00	0.00	(72,394.00)	-100%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
99780	Space Rent	30,429.00	30,759.00	31,218.00	0.00	(31,218.00)	-100%
99781	Steering Committee Hardware Charge	5,400.00	3,600.00	4,050.00	0.00	(4,050.00)	-100%
99782	Steering Committee User Charge	1,188.00	1,050.00	1,050.00	0.00	(1,050.00)	-100%
Account Classification Total: MS - Material and Services		\$241,912.33	\$236,751.85	\$234,777.00	\$0.00	(\$234,777.00)	-100%

DS - Debt Service

99950	Interfund Loan Principal	7,269.01	106,832.99	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	742.99	690.60	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$8,012.00	\$107,523.59	\$0.00	\$0.00	\$0.00	0%

IF - Interfund Transfers

99460	Trans - Equip Rent & Revolving	0.00	6,182.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	770.00	770.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$770.00	\$6,952.00	\$0.00	\$0.00	\$0.00	0%

	Department Total: 162 - Clerk	\$570,532.39	\$637,039.74	\$559,364.00	\$0.00	(\$559,364.00)	-100%
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	Fund Revenue	Total: 100 - General Fund	\$570,532.39	\$637,039.74	\$559,364.00	\$0.00	(\$559,364.00)	-100%
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	Fund Expenditure	Total: 100 - General Fund	\$570,532.39	\$637,039.74	\$559,364.00	\$0.00	(\$559,364.00)	-100%
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	Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
Sub Department: 163 - Elections							
<u>Revenues</u>							
CS - Charges for Service							
34510	Reimb - Election	0.00	0.00	0.00	2,500.00	2,500.00	N/A
34511	Fees - Filing	0.00	0.00	0.00	500.00	500.00	N/A
34512	Election Reports	0.00	0.00	0.00	320.00	320.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$3,320.00	\$3,320.00	
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	0.00	189,413.00	189,413.00	N/A
39042	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$289,334.00	\$289,334.00	
Sub Department Total: 163 - Elections		\$0.00	\$0.00	\$0.00	\$292,654.00	\$292,654.00	
Department Total: 162 - Clerk		\$0.00	\$0.00	\$0.00	\$292,654.00	\$292,654.00	
<u>Expenditures</u>							
PS - Personnel Services							
60030	Clerk	0.00	0.00	0.00	38,555.00	38,555.00	N/A
60210	Chief Office Deputy	0.00	0.00	0.00	24,634.00	24,634.00	N/A
60606	Election Specialist	0.00	0.00	0.00	35,725.00	35,725.00	N/A
63923	Temp Help Election	0.00	0.00	0.00	8,950.00	8,950.00	N/A
63930	FICA	0.00	0.00	0.00	8,293.00	8,293.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	89.00	89.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	2,493.00	2,493.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	19,530.00	19,530.00	N/A
63951	Life Insurance	0.00	0.00	0.00	83.00	83.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	31.00	31.00	N/A
63960	Retirement - General	0.00	0.00	0.00	15,913.00	15,913.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	1,595.00	1,595.00	N/A
63990	Cell Phone Allowance	0.00	0.00	0.00	540.00	540.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$156,431.00	\$156,431.00	

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
Sub Department: 163 - Elections							
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	0.00	0.00	3,500.00	3,500.00	N/A
44040	Staff Travel & Training	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44110	Supplies - Other	0.00	0.00	0.00	25,000.00	25,000.00	N/A
44200	Dues / Fees	0.00	0.00	0.00	300.00	300.00	N/A
44570	Fees for Service	0.00	0.00	0.00	11,000.00	11,000.00	N/A
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44700	Postage	0.00	0.00	0.00	15,000.00	15,000.00	N/A
44720	Legal Notice Publish	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44830	Maintenance Contracts	0.00	0.00	0.00	18,341.00	18,341.00	N/A
99755	Risk Management	0.00	0.00	0.00	932.00	932.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	1,745.00	1,745.00	N/A
99770	Internal Services	0.00	0.00	0.00	35,809.00	35,809.00	N/A
99780	Space Rent	0.00	0.00	0.00	15,734.00	15,734.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	3,225.00	3,225.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	1,137.00	1,137.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$136,223.00	\$136,223.00	
Sub Department Total: 163 - Elections		\$0.00	\$0.00	\$0.00	\$292,654.00	\$292,654.00	
Fund Revenue	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$292,654.00	\$292,654.00	0.00
Fund Expenditure	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$292,654.00	\$292,654.00	0.00
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
Sub Department: 164 - Recording							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	0.00	0.00	0.00	10,500.00	10,500.00	N/A
34040	Fees - Clerk General	0.00	0.00	0.00	344,613.00	344,613.00	N/A
34231	Fees - NSF Check	0.00	0.00	0.00	40.00	40.00	N/A
36262	Fees - Surveyor	0.00	0.00	0.00	3,000.00	3,000.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$0.00	\$0.00	\$358,153.00	\$358,153.00	
IG - Intergovernmental							
33200	A&T Grant	0.00	0.00	0.00	2,275.00	2,275.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$2,275.00	\$2,275.00	
CS - Charges for Service							
32015	Passports	0.00	0.00	0.00	7,000.00	7,000.00	N/A
34500	Fees - Lien Docket	0.00	0.00	0.00	10,000.00	10,000.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$17,000.00	\$17,000.00	
Sub Department Total: 164 - Recording		\$0.00	\$0.00	\$0.00	\$377,428.00	\$377,428.00	
<u>Expenditures</u>							
PS - Personnel Services							
60030	Clerk	0.00	0.00	0.00	25,703.00	25,703.00	N/A
60210	Chief Office Deputy	0.00	0.00	0.00	24,634.00	24,634.00	N/A
60605	Recording Specialist	0.00	0.00	0.00	39,087.00	39,087.00	N/A
60607	Senior Indexing Specialist	0.00	0.00	0.00	35,454.00	35,454.00	N/A
63930	FICA	0.00	0.00	0.00	9,580.00	9,580.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	100.00	100.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	2,881.00	2,881.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	26,970.00	26,970.00	N/A
63951	Life Insurance	0.00	0.00	0.00	87.00	87.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	51.00	51.00	N/A
63960	Retirement - General	0.00	0.00	0.00	20,039.00	20,039.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
Sub Department: 164 - Recording							
63980	Unemployment Compensation	0.00	0.00	0.00	2,281.00	2,281.00	N/A
63990	Cell Phone Allowance	0.00	0.00	0.00	360.00	360.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$187,227.00	\$187,227.00	
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44040	Staff Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44091	Oper Exp - Board of Equalization	0.00	0.00	0.00	20.00	20.00	N/A
44094	Book Restoration	0.00	0.00	0.00	5,000.00	5,000.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	4,000.00	4,000.00	N/A
44200	Dues / Fees	0.00	0.00	0.00	900.00	900.00	N/A
44570	Fees for Service	0.00	0.00	0.00	3,000.00	3,000.00	N/A
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44700	Postage	0.00	0.00	0.00	500.00	500.00	N/A
44830	Maintenance Contracts	0.00	0.00	0.00	13,278.00	13,278.00	N/A
46160	Microfilm / Microfiche	0.00	0.00	0.00	2,000.00	2,000.00	N/A
99755	Risk Management	0.00	0.00	0.00	932.00	932.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	1,745.00	1,745.00	N/A
99770	Internal Services	0.00	0.00	0.00	35,808.00	35,808.00	N/A
99780	Space Rent	0.00	0.00	0.00	15,734.00	15,734.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	3,225.00	3,225.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	1,138.00	1,138.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$90,280.00	\$90,280.00	
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$99,921.00	\$99,921.00	
Sub Department Total: 164 - Recording		\$0.00	\$0.00	\$0.00	\$377,428.00	\$377,428.00	
Fund Revenue	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$377,428.00	\$377,428.00	0.00

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
Sub Department: 164 - Recording							
Fund Expenditure	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$377,428.00	\$377,428.00	0.00
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9305 - A&T - Clerk 5% Storage							
Department: 162 - Clerk							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	10,085.99	18,575.50	14,011.00	16,800.00	2,789.00	20%
Account Classification Total: LP - Licenses, Fees and Permits		\$10,085.99	\$18,575.50	\$14,011.00	\$16,800.00	\$2,789.00	20%
IN - Interest							
39150	Investments - Interest On	711.10	482.56	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$711.10	\$482.56	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39026	Trans - Surveyor	0.00	3,000.00	2,750.00	0.00	(2,750.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$3,000.00	\$2,750.00	\$0.00	(\$2,750.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	69,849.33	80,646.42	84,000.00	108,304.00	24,304.00	29%
Account Classification Total: FB - Fund Balances		\$69,849.33	\$80,646.42	\$84,000.00	\$108,304.00	\$24,304.00	29%
Department Total: 162 - Clerk		\$80,646.42	\$102,704.48	\$100,761.00	\$125,104.00	\$24,343.00	24%
<u>Expenditures</u>							
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	100,761.00	125,104.00	24,343.00	24%
99981	Unappropriated Fund Balance	80,646.42	102,704.48	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$80,646.42	\$102,704.48	\$100,761.00	\$125,104.00	\$24,343.00	24%
Department Total: 162 - Clerk		\$80,646.42	\$102,704.48	\$100,761.00	\$125,104.00	\$24,343.00	24%
Fund Revenue	Total: 9305 - A&T - Clerk 5% Storage	\$80,646.42	\$102,704.48	\$100,761.00	\$125,104.00	\$24,343.00	24%
Fund Expenditure	Total: 9305 - A&T - Clerk 5% Storage	\$80,646.42	\$102,704.48	\$100,761.00	\$125,104.00	\$24,343.00	24%
Fund Net	Total: 9305 - A&T - Clerk 5% Storage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	24%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9334 - Clerk Overpay (Refunds)							
Department: 162 - Clerk							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	1,233.95	840.50	300.00	1,000.00	700.00	233%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,233.95	\$840.50	\$300.00	\$1,000.00	\$700.00	233%
IN - Interest							
39150	Investments - Interest On	4.24	17.15	0.00	18.00	18.00	N/A
Account Classification Total: IN - Interest		\$4.24	\$17.15	\$0.00	\$18.00	\$18.00	
FB - Fund Balances							
31001	Beginning Fund Balance	9,278.22	9,711.41	7,060.00	11,000.00	3,940.00	56%
Account Classification Total: FB - Fund Balances		\$9,278.22	\$9,711.41	\$7,060.00	\$11,000.00	\$3,940.00	56%
Department Total: 162 - Clerk		\$10,516.41	\$10,569.06	\$7,360.00	\$12,018.00	\$4,658.00	63%
<u>Expenditures</u>							
Department: 162 - Clerk							
MS - Material and Services							
44104	Miscellaneous	805.00	411.00	0.00	0.00	0.00	N/A
45800	Refunds	0.00	0.00	2,500.00	1,000.00	(1,500.00)	-60%
Account Classification Total: MS - Material and Services		\$805.00	\$411.00	\$2,500.00	\$1,000.00	(\$1,500.00)	-60%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	4,860.00	11,018.00	6,158.00	127%
99981	Unappropriated Fund Balance	9,711.41	10,158.06	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$9,711.41	\$10,158.06	\$4,860.00	\$11,018.00	\$6,158.00	127%
Department Total: 162 - Clerk		\$10,516.41	\$10,569.06	\$7,360.00	\$12,018.00	\$4,658.00	63%
Fund Revenue	Total: 9334 - Clerk Overpay (Refunds)	\$10,516.41	\$10,569.06	\$7,360.00	\$12,018.00	\$4,658.00	63%
Fund Expenditure	Total: 9334 - Clerk Overpay (Refunds)	\$10,516.41	\$10,569.06	\$7,360.00	\$12,018.00	\$4,658.00	63%

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9334 - Clerk Overpay (Refunds)							
Department: 162 - Clerk							
Fund Net	Total: 9334 - Clerk Overpay (Refunds)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	63%

Klamath County, Oregon
2013-2014 Budget Financial Presentation
100 General Fund

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	9,273,546	9,368,281	10,236,213	8,232,711
Materials and Services	4,019,213	4,082,436	4,311,902	4,202,603
Capital Outlay	3,644	77,509	-	-
Debt Service	33,424	205,423	-	-
Interfund Transfers	11,273,974	10,920,807	10,098,298	9,294,499
Subtotal Current Expenditures	24,603,801	24,654,456	24,646,413	21,729,813
Reserves	-	-	1,800,000	1,800,000
Contingency	-	-	396,667	139,053
Unappropriated Fund Balance	1,474,602	2,014,709	-	-
Subtotal Noncurrent Expenditures	1,474,602	2,014,709	2,196,667	1,939,053
Total Requirements by Budgetary Category	26,078,403	26,669,165	26,843,080	23,668,866

<u>Requirements by Fund</u>				
General Fund (100)	26,078,404	26,669,165	26,843,080	23,668,866
Total Requirements by Fund	26,078,404	26,669,165	26,843,080	23,668,866

<u>Resources by Budgetary Category</u>				
Taxes	8,023,144	8,552,068	8,334,495	8,512,000
Licenses and Permits	768,421	919,666	744,805	843,773
Intergovernmental	4,206,398	4,071,315	3,039,260	1,512,694
Charges for Services	874,352	842,066	722,955	692,769
Fines and Forfeitures	328,926	273,088	261,182	236,708
Investment Earnings	6,629	10,695	6,000	6,500
Interfund Transfers	10,435,744	10,452,525	11,701,783	9,842,922
Sale of Capital Assets	-	11,936	-	-
Miscellaneous	159,321	61,204	32,600	21,500
Beginning Fund Balance	1,275,468	1,474,602	2,000,000	2,000,000
Total Resources by Budgetary Category	26,078,404	26,669,165	26,843,080	23,668,866

Full-Time Employee Equivalents	145.99	133.46	140.09	106.82
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<u>Programs</u>	Total Cost	Personnel Services	FTE
Material and Services	557,964	-	-
Treasurer	56,942	31,090	0.52
Assessor	1,025,615	662,704	10.00
Tax Collector	498,631	199,968	2.77
Commissioners	342,913	290,897	3.00
Clerk	670,082	343,658	5.00
Justice Court	186,708	112,081	1.50
District Attorney	986,923	796,113	11.00
Sheriff	6,604,402	4,880,548	57.62
Juvenile	1,205,439	663,932	10.15
Emergency Management	109,130	51,378	0.60
OSU Extension	207,147	93,407	1.70
OSU Experiment Station	74,998	50,004	1.96
Watermaster	80,936	56,931	1.00
Intrafund Transfers	9,121,983	-	-
Contingency	139,053	-	-
Reserves	1,800,000	-	-
Total Mandates	23,668,866	8,232,711	106.82

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	7,499,576.70	7,782,390.42	8,043,950.00	8,084,000.00	40,050.00	0%
31200	Property Taxes - Prior	455,325.94	738,936.18	255,545.00	400,000.00	144,455.00	57%
36441	Sales - Property Distribution	68,210.61	30,345.80	35,000.00	28,000.00	(7,000.00)	-20%
Account Classification Total: PT - Property Taxes		\$8,023,113.25	\$8,551,672.40	\$8,334,495.00	\$8,512,000.00	\$177,505.00	2%
OT - Other Taxes							
31400	Tax Offsets	30.95	395.22	0.00	0.00	0.00	N/A
Account Classification Total: OT - Other Taxes		\$30.95	\$395.22	\$0.00	\$0.00	\$0.00	0%
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	15.00	0.00	0.00	100.00	100.00	N/A
32114	Fees - Manufactured Homes	19,825.00	17,975.00	15,500.00	15,500.00	0.00	0%
32115	Taxing Districts Apps & Changes	900.00	400.00	2,000.00	1,000.00	(1,000.00)	-50%
32117	Exempt/Spec Assmt Apps	700.00	2,900.00	3,100.00	1,500.00	(1,600.00)	-52%
32118	Fees-Personal Property	0.00	200.00	1,000.00	500.00	(500.00)	-50%
32120	Permits - Gun	68,456.00	70,012.00	45,000.00	65,000.00	20,000.00	44%
32140	Licenses - Marriage	11,400.00	10,625.00	10,000.00	10,500.00	500.00	5%
32168	Fees - Vacation	0.00	632.00	0.00	0.00	0.00	N/A
32181	Fees - Probation	0.00	0.00	100.00	100.00	0.00	0%
32191	Fees - Recording	0.00	168.00	4,265.00	13,120.00	8,855.00	208%
33320	Licenses - Amusement	3,471.72	26,411.17	6,000.00	6,000.00	0.00	0%
34030	Fees - Sheriff	70,602.36	72,867.70	68,000.00	70,000.00	2,000.00	3%
34040	Fees - Clerk General	320,248.06	315,744.72	310,000.00	344,613.00	34,613.00	11%
34041	Recording Debit Holding	3,101.50	1,819.75	0.00	0.00	0.00	N/A
34062	Fees - Disqualification	1,205.00	1,569.18	3,500.00	1,000.00	(2,500.00)	-71%
34231	Fees - NSF Check	1,837.00	1,672.00	2,840.00	2,340.00	(500.00)	-18%
35030	Foreclosure - Lot Book Search	0.00	0.00	7,500.00	12,000.00	4,500.00	60%
35040	Foreclosure - Proceedings	0.00	0.00	3,000.00	37,500.00	34,500.00	1150%
36262	Fees - Surveyor	2,830.25	2,830.50	3,000.00	3,000.00	0.00	0%
36460	Franchise Fees - SO Cable TV	263,829.49	393,838.86	260,000.00	260,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$768,421.38	\$919,665.88	\$744,805.00	\$843,773.00	\$98,968.00	13%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
IG - Intergovernmental							
33040	City of Klamath Falls	0.00	633,000.00	0.00	0.00	0.00	N/A
33110	PILT	744,223.41	762,249.13	740,000.00	0.00	(740,000.00)	-100%
33120	O&C Land Grant	1,685,630.18	986,141.47	865,000.00	200,000.00	(665,000.00)	-77%
33130	Fish & Wildlife	36,931.00	12,250.66	40,000.00	40,000.00	0.00	0%
33200	A&T Grant	274,192.85	297,235.17	281,331.00	309,435.00	28,104.00	10%
33290	OYA Diversion	49,563.00	84,650.63	68,000.00	68,000.00	0.00	0%
33291	OYA Individualized Services	0.00	1,085.60	6,516.00	6,516.00	0.00	0%
33310	Child Support IV-D	132,064.50	96,036.00	110,000.00	0.00	(110,000.00)	-100%
33330	Revenues - Liquor	270,948.87	295,850.01	235,000.00	235,000.00	0.00	0%
33350	State Board of Forestry	484,892.51	315,012.85	200,000.00	200,000.00	0.00	0%
33360	Taxes - Electric Coop	82,332.48	88,775.03	64,000.00	80,000.00	16,000.00	25%
33380	Taxes - Cigarette	64,045.29	74,345.77	70,000.00	70,000.00	0.00	0%
33405	Grants	19,609.97	9,433.52	7,600.00	64,178.00	56,578.00	744%
33409	Safe Schools Healthy Start	62,312.19	63,070.00	61,325.00	0.00	(61,325.00)	-100%
33425	Delinquent Prevention Plan	58,403.00	99,739.00	80,000.00	80,000.00	0.00	0%
33433	Out of County - Juvenile/ HR	39,710.00	20,140.00	18,000.00	0.00	(18,000.00)	-100%
33438	Reimb - USDA Food	19,857.44	15,967.92	18,000.00	0.00	(18,000.00)	-100%
33445	Oregon Emergency Management	32,219.49	36,341.00	57,833.00	54,565.00	(3,268.00)	-6%
33460	SB 1065 Correct & Drug	26,265.35	21,668.53	25,000.00	10,000.00	(15,000.00)	-60%
33660	Grants	11,230.00	14,155.00	2,155.00	0.00	(2,155.00)	-100%
33680	Revenues - Victim Asst HB 2482	35,278.26	66,232.60	46,000.00	46,000.00	0.00	0%
33735	Small Rail Car	10,695.64	9,097.51	10,000.00	10,000.00	0.00	0%
33785	Projects - Marijuana Erad	6,160.00	23,463.74	0.00	5,000.00	5,000.00	N/A
37700	Grants - Justice Dept	47,867.40	29,742.00	29,000.00	29,000.00	0.00	0%
37701	Dept Justice Juvenile	11,965.45	15,631.81	4,500.00	5,000.00	500.00	11%
Account Classification Total: IG - Intergovernmental		\$4,206,398.28	\$4,071,314.95	\$3,039,260.00	\$1,512,694.00	(\$1,526,566.00)	-50%

CS - Charges for Service

32015	Passports	6,200.00	8,225.00	6,000.00	7,000.00	1,000.00	17%
32190	Revenues - Radio Maintenance	10,938.75	318.78	250.00	0.00	(250.00)	-100%
33770	Revenues - Prisoner Transport	14,513.58	6,282.70	9,500.00	5,000.00	(4,500.00)	-47%
33911	Reimb - Inmate Housing	28,748.35	12,455.27	10,000.00	5,000.00	(5,000.00)	-50%
34020	Contracts - Police Service	327,758.90	318,481.58	273,724.00	295,677.00	21,953.00	8%
34035	Fees - For Services	73,006.86	63,033.76	90,700.00	53,333.00	(37,367.00)	-41%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
34061	Combinations/Segregation	3,400.00	1,265.00	1,000.00	2,200.00	1,200.00	120%
34070	Fees - Tax Office	22,210.32	25,722.95	0.00	0.00	0.00	N/A
34080	Fees - Room Tax Admin	10,952.85	10,499.96	9,000.00	14,005.00	5,005.00	56%
34125	Fees - Sanction	198,907.00	200,880.00	182,931.00	182,997.00	66.00	0%
34195	Fees - Data Sales	0.00	0.00	0.00	30,000.00	30,000.00	N/A
34201	Support Enforcement Specialist	42,764.50	56,029.00	25,000.00	0.00	(25,000.00)	-100%
34205	Discovery	50,182.50	53,140.00	41,000.00	51,737.00	10,737.00	26%
34220	Room Rental	0.00	1,190.00	0.00	0.00	0.00	N/A
34280	Copies/Maps	7,140.73	7,089.21	7,000.00	7,000.00	0.00	0%
34281	Copies	372.32	478.00	750.00	500.00	(250.00)	-33%
34405	Medical Costs Recovered	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
34416	Revenues - Drainage District	12,000.00	0.00	0.00	0.00	0.00	N/A
34475	Telephone Commission	6,763.99	11,750.84	15,000.00	15,000.00	0.00	0%
34500	Fees - Lien Docket	10,985.00	9,875.50	8,000.00	10,000.00	2,000.00	25%
34510	Reimb - Election	34,869.91	3,339.01	30,000.00	2,500.00	(27,500.00)	-92%
34511	Fees - Filing	0.00	0.00	0.00	500.00	500.00	N/A
34512	Election Reports	0.00	0.00	0.00	320.00	320.00	N/A
36030	Fees - Bancroft Bond Admin	500.00	0.00	0.00	0.00	0.00	N/A
36070	Rent	2,136.93	11,691.64	3,000.00	0.00	(3,000.00)	-100%
36120	Settlements - Insurance	0.00	30,168.21	0.00	0.00	0.00	N/A
36730	Reim - Postage	0.00	150.00	100.00	0.00	(100.00)	-100%
Account Classification Total: CS - Charges for Service		\$874,352.49	\$842,066.41	\$722,955.00	\$692,769.00	(\$30,186.00)	-4%
FF - Fines and Forfeitures							
35020	Foreclosure - Publication	8,871.21	43,739.33	0.00	0.00	0.00	N/A
35105	Programs - DUII	10,630.00	7,580.00	13,000.00	9,000.00	(4,000.00)	-31%
35120	Fines - Traffic	281,662.35	196,459.19	227,182.00	200,708.00	(26,474.00)	-12%
35126	DA Diversion	18,030.00	16,900.00	15,000.00	20,000.00	5,000.00	33%
35151	Fees - Towing Admin	8,900.00	7,100.00	5,000.00	6,000.00	1,000.00	20%
35680	Revenues - Client Assistance	832.25	1,309.15	1,000.00	1,000.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		\$328,925.81	\$273,087.67	\$261,182.00	\$236,708.00	(\$24,474.00)	-9%
IN - Interest							
39150	Investments - Interest On	6,629.36	10,695.40	6,000.00	6,500.00	500.00	8%
Account Classification Total: IN - Interest		\$6,629.36	\$10,695.40	\$6,000.00	\$6,500.00	\$500.00	8%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
MI - Miscellaneous							
36100	Miscellaneous	159,320.40	61,203.98	32,500.00	21,500.00	(11,000.00)	-34%
36340	Donations	0.00	0.00	100.00	0.00	(100.00)	-100%
Account Classification Total: MI - Miscellaneous		\$159,320.40	\$61,203.98	\$32,600.00	\$21,500.00	(\$11,100.00)	-34%
TI - Interfund Transfers							
36191	Trans - Treasurer	66,945.64	29,816.73	18,755.00	0.00	(18,755.00)	-100%
36192	Trans - Justice Court	51,828.14	0.00	0.00	0.00	0.00	N/A
36270	Trans - Dog Control	800.00	0.00	0.00	0.00	0.00	N/A
36330	Trans - General Non Dept	10,018,352.47	9,717,657.30	9,505,467.00	8,721,983.00	(783,484.00)	-8%
36331	Trans - Support Enforcement	66,014.58	42,412.73	20,527.00	10,000.00	(10,527.00)	-51%
36760	Trans - Admin Non Dept	228,803.00	197,034.00	157,034.00	0.00	(157,034.00)	-100%
37462	Trans - Economic Develop	0.00	1,000.00	0.00	0.00	0.00	N/A
39010	Trans - Fund Closures	0.00	464,604.11	0.00	0.00	0.00	N/A
39026	Trans - Surveyor	3,000.00	0.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Rent	0.00	0.00	0.00	11,018.00	11,018.00	N/A
39037	Trans - Road Reserve	0.00	0.00	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
39042	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
Account Classification Total: TI - Interfund Transfers		\$10,435,743.83	\$10,452,524.87	\$11,701,783.00	\$9,842,922.00	(\$1,858,861.00)	-16%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	11,936.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$11,936.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,275,467.97	1,474,602.48	2,000,000.00	2,000,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$1,275,467.97	\$1,474,602.48	\$2,000,000.00	\$2,000,000.00	\$0.00	0%
Revenues Total		\$26,078,403.72	\$26,669,165.26	\$26,843,080.00	\$23,668,866.00	(\$3,174,214.00)	-12%
<u>Expenditures</u>							
PS - Personnel Services							
60010	Commissioner	204,487.95	204,264.50	204,204.00	204,204.00	0.00	0%
60020	Sheriff	81,240.48	89,163.76	88,148.00	89,843.00	1,695.00	2%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
60030	Clerk	61,045.15	64,258.08	64,258.00	64,258.00	0.00	0%
60040	Assessor	73,422.91	66,822.96	66,823.00	66,823.00	0.00	0%
60050	Treasurer	17,488.34	9,171.25	14,843.00	17,730.00	2,887.00	19%
60055	Tax Collector	18,077.53	42,914.32	33,279.00	34,609.00	1,330.00	4%
60060	Justice of the Peace	39,976.10	39,976.08	39,975.00	39,976.00	1.00	0%
60071	Sr Chief Office Deputy	86,384.20	25,040.40	29,982.00	95,013.00	65,031.00	217%
60110	District Attorney	17,640.03	17,640.00	17,640.00	17,640.00	0.00	0%
60120	Deputy DA	81,987.00	22,890.00	0.00	0.00	0.00	N/A
60121	Deputy DA II	60,000.00	107,646.50	184,453.00	191,300.00	6,847.00	4%
60122	Lead Trial Deputy	82,618.00	83,604.00	83,604.00	0.00	(83,604.00)	-100%
60123	Deputy DA III	72,482.36	76,917.50	79,644.00	0.00	(79,644.00)	-100%
60125	Law Clerk	5,654.40	0.00	0.00	0.00	0.00	N/A
60126	Legal Assistant III	98,141.14	103,263.73	107,190.00	110,641.00	3,451.00	3%
60129	Administrative Deputy DA	81,302.00	83,604.00	83,604.00	83,604.00	0.00	0%
60130	Lieutenant	158,516.88	157,455.36	172,859.00	174,554.00	1,695.00	1%
60170	Administrative Assistant	47,424.00	48,422.40	48,422.00	48,422.00	0.00	0%
60171	Sheriff Office Manager	55,110.68	51,377.63	61,403.00	0.00	(61,403.00)	-100%
60190	Farm Manager	0.00	17,230.72	30,218.00	31,679.00	1,461.00	5%
60210	Chief Office Deputy	65,122.80	89,622.75	101,258.00	108,136.00	6,878.00	7%
60220	Patrol Sergeant	300,328.66	359,025.06	313,746.00	311,492.00	(2,254.00)	-1%
60235	Support Enforcement Specialist	38,938.56	39,870.05	39,717.00	0.00	(39,717.00)	-100%
60240	Corporal	40,151.13	18,028.22	0.00	0.00	0.00	N/A
60260	Patrol Deputy II	858,782.31	690,792.43	880,490.00	522,811.00	(357,679.00)	-41%
60290	Civil Deputy	60,820.41	19,360.80	0.00	46,182.00	46,182.00	N/A
60291	Civilian Evidence Tech	15,295.30	16,484.86	22,264.00	20,199.00	(2,065.00)	-9%
60300	Investigator	271,503.75	165,414.20	242,589.00	214,258.00	(28,331.00)	-12%
60310	Sr Civil Deputy	21,145.69	44,924.16	46,541.00	50,519.00	3,978.00	9%
60320	Records Clerk/Dispatch	144,421.64	138,063.64	140,236.00	136,710.00	(3,526.00)	-3%
60360	Corrections Officer	900,386.96	1,282,708.02	1,381,962.00	987,238.00	(394,724.00)	-29%
60380	Corrections Clerk	69,542.15	42,704.81	95,487.00	62,896.00	(32,591.00)	-34%
60470	Corrections Sergeant	199,459.32	228,588.21	235,777.00	241,956.00	6,179.00	3%
60480	Victims Assistant	45,019.61	46,088.64	46,089.00	46,089.00	0.00	0%
60486	Victims Service Specialist	32,848.56	34,647.84	35,900.00	18,615.00	(17,285.00)	-48%
60492	Financial Systems Administrator	0.00	3,529.26	0.00	0.00	0.00	N/A
60493	Finance/Budget Manager	0.00	0.00	0.00	47,928.00	47,928.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
60508	Personal Property Auditor	32,880.64	35,454.25	35,319.00	35,455.00	136.00	0%
60510	Property Appraiser I	33,040.83	26,159.77	29,063.00	32,436.00	3,373.00	12%
60519	Property Appriaser Trainee	0.00	8,467.61	0.00	0.00	0.00	N/A
60520	Property Appriaser II	39,935.09	43,213.54	42,910.00	0.00	(42,910.00)	-100%
60530	Property Appraiser III	89,770.12	97,080.12	97,565.00	97,941.00	376.00	0%
60546	Chief Cartographer	37,689.63	39,404.76	0.00	0.00	0.00	N/A
60561	Senior Sales Analyst	46,323.41	51,698.26	52,166.00	52,367.00	201.00	0%
60575	Management Assistant	18,008.44	4,348.85	0.00	0.00	0.00	N/A
60603	Deed Clerk II	32,880.64	35,454.24	35,319.00	35,455.00	136.00	0%
60604	Clerk II	21,151.10	0.00	0.00	0.00	0.00	N/A
60605	Recording Specialist	34,232.43	38,810.88	38,938.00	39,087.00	149.00	0%
60606	Election Specialist	35,365.33	33,564.16	34,217.00	35,725.00	1,508.00	4%
60607	Senior Indexing Specialist	30,010.73	34,016.42	35,236.00	35,454.00	218.00	1%
60740	Justice Court Clerk	54,321.36	42,756.26	48,000.00	33,478.00	(14,522.00)	-30%
60800	Accounting Tech	30,334.33	32,205.60	23,687.00	24,490.00	803.00	3%
60949	Juvenile Justice Specialist	45,789.85	45,234.72	46,571.00	46,751.00	180.00	0%
60950	Juvenile Director	80,780.88	109,334.18	67,191.00	67,859.00	668.00	1%
60955	Asst Driector Juvenile	64,176.00	48,645.00	0.00	0.00	0.00	N/A
60970	Juvenile Counselor	158,261.06	149,348.00	158,265.00	132,521.00	(25,744.00)	-16%
60975	Counselor - Grant	45,789.93	45,854.80	46,571.00	46,751.00	180.00	0%
60990	Supv Juvenile Counselor	55,440.00	55,515.60	56,604.00	56,604.00	0.00	0%
61010	Juvenile Groupworker	308,509.03	282,446.79	314,156.00	0.00	(314,156.00)	-100%
61050	Cook	54,401.08	65,540.10	69,483.00	48,954.00	(20,529.00)	-30%
61051	Food Services Coord	39,642.10	41,770.96	40,893.00	41,050.00	157.00	0%
61495	Office Technician	47,542.06	19,953.78	0.00	0.00	0.00	N/A
61500	Office Manager	125,942.69	77,002.44	33,906.00	35,449.00	1,543.00	5%
61525	Natural Resources Specialist	34,193.80	37,080.00	37,080.00	37,080.00	0.00	0%
61547	Legal Assistant II	67,982.85	49,202.05	57,856.00	24,935.00	(32,921.00)	-57%
61555	Accounting Specialist	36,231.95	38,411.64	27,646.00	36,645.00	8,999.00	33%
61561	Accounting Assistant III	0.00	0.00	5,749.00	1,500.00	(4,249.00)	-74%
61590	Office Assistant I	8,884.00	0.00	0.00	0.00	0.00	N/A
61600	Office Assistant II	24,372.91	25,415.14	26,354.00	32,505.00	6,151.00	23%
61610	Office Assistant III	24,792.80	27,871.36	28,875.00	29,190.00	315.00	1%
61662	Courier/Mail Clerk	0.00	0.00	13,031.00	0.00	(13,031.00)	-100%
61675	Office Specialist	91,763.28	110,493.37	139,077.00	95,802.00	(43,275.00)	-31%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
61700	Emergency Manager	27,535.52	35,830.86	35,661.00	35,662.00	1.00	0%
61701	Deputy Emergency Manager	13,779.17	0.00	0.00	0.00	0.00	N/A
61705	Emergency Management Assistant	4,532.44	0.00	0.00	0.00	0.00	N/A
61857	Medical Services Director	12,000.00	14,400.00	14,400.00	0.00	(14,400.00)	-100%
62380	Medical Assistant(Non Certified)	34,291.10	73,629.80	73,692.00	78,059.00	4,367.00	6%
62390	Nurse Practitioner	31,207.95	9,350.00	68,640.00	68,904.00	264.00	0%
62395	Registered Nurse	0.00	6,381.93	12,047.00	0.00	(12,047.00)	-100%
63100	Facilities System Manager	41,956.98	60,537.25	63,519.00	48,065.00	(15,454.00)	-24%
63433	Emergency Med Tech I	34,285.92	0.00	0.00	0.00	0.00	N/A
63440	Detective Differential	28,296.81	22,052.40	0.00	0.00	0.00	N/A
63441	Certification & Education	62,231.92	57,391.70	0.00	0.00	0.00	N/A
63560	Laborer	19,285.60	10,246.00	9,143.00	0.00	(9,143.00)	-100%
63880	Resident Differential	13,767.57	12,013.58	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	24,200.00	21,400.00	34,400.00	30,687.00	(3,713.00)	-11%
63900	Overtime	157,769.72	153,213.35	186,537.00	128,787.00	(57,750.00)	-31%
63910	Secure Transport	0.00	0.00	0.00	8,454.00	8,454.00	N/A
63920	Temporary Help	24,457.96	31,969.92	15,974.00	17,911.00	1,937.00	12%
63923	Temp Help Election	8,721.63	7,035.80	16,896.00	8,950.00	(7,946.00)	-47%
63925	On Call Group Worker	29,239.75	35,224.06	34,000.00	0.00	(34,000.00)	-100%
63930	FICA	485,881.96	504,202.74	550,481.00	434,517.00	(115,964.00)	-21%
63940	Workmans Compensation Tax	2,625.02	3,539.54	5,395.00	3,409.00	(1,986.00)	-37%
63941	Workmans Compensation	0.00	80,271.85	164,991.00	130,640.00	(34,351.00)	-21%
63950	Medical Insurance	1,155,484.47	1,055,714.43	1,373,316.00	1,142,015.00	(231,301.00)	-17%
63951	Life Insurance	7,633.04	6,579.41	7,231.00	5,453.00	(1,778.00)	-25%
63952	Short Term Disability	2,564.57	2,493.55	2,700.00	2,024.00	(676.00)	-25%
63953	VEBA	91,239.34	104,596.34	66,992.00	51,935.00	(15,057.00)	-22%
63960	Retirement - General	350,331.04	342,516.74	380,978.00	480,994.00	100,016.00	26%
63970	Retirement - PERS	187,552.29	267,695.97	309,604.00	182,779.00	(126,825.00)	-41%
63980	Unemployment Compensation	145,462.70	147,192.85	156,083.00	118,977.00	(37,106.00)	-24%
63990	Cell Phone Allowance	20,005.00	19,530.00	19,200.00	13,680.00	(5,520.00)	-29%
Account Classification Total: PS - Personnel Services		\$9,273,545.82	\$9,368,280.86	\$10,236,213.00	\$8,232,711.00	(\$2,003,502.00)	-20%
MS - Material and Services							
44000	Travel	16,200.00	16,200.00	16,200.00	11,200.00	(5,000.00)	-31%
44010	Mgmt Travel & Training	18,854.43	14,509.05	24,082.00	21,700.00	(2,382.00)	-10%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
44011	Mgmt Travel & Training # 1	6,851.38	6,356.92	10,000.00	5,000.00	(5,000.00)	-50%
44012	Mgmt Travel & Training # 2	6,787.77	5,090.74	11,173.00	5,000.00	(6,173.00)	-55%
44013	Mgmt Travel & Training # 3	6,954.91	8,659.08	8,827.00	5,000.00	(3,827.00)	-43%
44030	Supv Travel & Training	9,641.88	9,672.74	13,175.00	6,740.00	(6,435.00)	-49%
44040	Staff Travel & Training	25,995.90	31,656.97	44,925.00	30,639.00	(14,286.00)	-32%
44050	Training	73.60	2,236.89	2,500.00	2,000.00	(500.00)	-20%
44080	Office Machine Repairs	2,576.26	4,815.14	5,037.00	4,500.00	(537.00)	-11%
44091	Oper Exp - Board of Equalization	0.00	36.40	50.00	20.00	(30.00)	-60%
44094	Book Restoration	9,052.03	6,791.03	9,800.00	5,000.00	(4,800.00)	-49%
44100	Supplies - Office	66,425.13	79,792.98	85,009.00	77,723.00	(7,286.00)	-9%
44101	Office Sup-Board of Equalization	7.65	0.00	20.00	0.00	(20.00)	-100%
44104	Miscellaneous	53,261.89	4,017.29	750.00	2,200.00	1,450.00	193%
44110	Supplies - Other	70,418.03	64,454.90	73,307.00	43,551.00	(29,756.00)	-41%
44113	Office Equipment	0.00	1,371.52	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	9,138.92	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	15,184.29	0.00	0.00	0.00	N/A
44120	Supplies - Indent	5,074.15	5,876.98	1,900.00	1,900.00	0.00	0%
44122	Supplies - Conservation	6,160.00	14,881.65	0.00	5,000.00	5,000.00	N/A
44130	Supplies - Ammunition	7,292.00	8,536.49	9,965.00	8,929.00	(1,036.00)	-10%
44160	Dues / Fees - AOC	47,574.18	23,655.34	23,398.00	23,398.00	0.00	0%
44170	Dues / Fees - O&C	0.00	0.00	5,784.00	5,784.00	0.00	0%
44180	Dues / Fees - CFTL	7,477.76	2,744.00	1,750.00	1,750.00	0.00	0%
44190	Dues / Fees - NACo	1,306.00	1,306.00	1,306.00	1,306.00	0.00	0%
44200	Dues / Fees	11,736.84	10,068.04	11,900.00	12,650.00	750.00	6%
44203	Credit Card Fees	1,662.37	1,687.76	600.00	0.00	(600.00)	-100%
44230	Vehicle Outfitting	23,190.87	3,016.90	9,770.00	7,583.00	(2,187.00)	-22%
44250	Vehicle Fuel	136,040.16	154,404.84	160,068.00	127,710.00	(32,358.00)	-20%
44260	Vehicle Maintenance & Repair	43,608.66	63,925.75	62,008.00	54,909.00	(7,099.00)	-11%
44270	Bldg Maintenance & Repair	113.72	0.00	600.00	500.00	(100.00)	-17%
44280	Radio / TV Maint / Repair	4,580.20	8,302.20	12,560.00	8,780.00	(3,780.00)	-30%
44283	Computer Maintenance	4,263.30	5,533.67	7,000.00	7,000.00	0.00	0%
44290	Uniform Maintenance & Repair	7,094.75	7,593.50	11,950.00	10,450.00	(1,500.00)	-13%
44300	Equip Maintenance & Repair	9,914.08	15,272.71	13,216.00	17,000.00	3,784.00	29%
44320	Grounds Maintenance & Repair	0.00	0.00	15,000.00	15,000.00	0.00	0%
44380	Juror Fees	0.00	0.00	200.00	200.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
44400	County Share District II	1,697.87	1,000.00	1,000.00	1,000.00	0.00	0%
44450	Witness Fees	7,411.69	5,097.28	12,192.00	7,124.00	(5,068.00)	-42%
44460	Trial Prep & Spec Investigation	5,056.77	6,285.17	9,500.00	7,000.00	(2,500.00)	-26%
44462	DUII Drug Prevention	960.88	1,017.64	3,000.00	2,000.00	(1,000.00)	-33%
44500	Consultant Services	0.00	996.72	6,516.00	500.00	(6,016.00)	-92%
44510	Teletype Services	0.00	0.00	4,000.00	0.00	(4,000.00)	-100%
44520	Legal Fees	0.00	0.00	5,500.00	4,500.00	(1,000.00)	-18%
44530	Janitorial Services	674.55	0.00	700.00	400.00	(300.00)	-43%
44568	LLEBG Grant	2,980.00	0.00	0.00	0.00	0.00	N/A
44570	Fees for Service	15,366.56	13,260.30	11,000.00	14,000.00	3,000.00	27%
44595	Videotaping Expense	68,325.71	91,435.96	30,000.00	0.00	(30,000.00)	-100%
44600	Utilities - Gas	0.00	0.00	0.00	700.00	700.00	N/A
44610	Utilities - Water / Sewer	342.67	283.20	400.00	400.00	0.00	0%
44620	Utilities - Electricity	4,048.81	4,063.31	5,000.00	4,500.00	(500.00)	-10%
44630	Garbage Pickup	0.00	0.00	0.00	240.00	240.00	N/A
44640	Telephone	117,005.44	108,726.11	84,127.00	80,794.00	(3,333.00)	-4%
44645	Teleprocessing	6,920.00	6,920.00	6,920.00	6,920.00	0.00	0%
44650	Rent	31,168.11	33,187.36	33,367.00	33,060.00	(307.00)	-1%
44670	Equipment	0.00	0.00	2,000.00	500.00	(1,500.00)	-75%
44700	Postage	83,373.82	69,407.13	50,233.00	52,991.00	2,758.00	5%
44710	Publications / Periodicals	0.00	95.01	600.00	500.00	(100.00)	-17%
44720	Legal Notice Publish	1,929.45	1,545.66	1,500.00	2,925.00	1,425.00	95%
44800	Recording Services	0.00	0.00	14,500.00	16,400.00	1,900.00	13%
44805	Lien Payments	14,464.00	14,469.00	0.00	0.00	0.00	N/A
44830	Maintenance Contracts	30,847.91	29,891.62	32,527.00	31,619.00	(908.00)	-3%
44860	Predatory Animal Control	10,000.00	35,000.00	51,600.00	0.00	(51,600.00)	-100%
44900	Irrigation Taxes	3,758.84	4,104.48	4,500.00	4,500.00	0.00	0%
44910	Forest Patrol Assessment	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44996	Hardware / Software Maintenance	3,556.00	3,556.00	5,500.00	12,500.00	7,000.00	127%
45020	Contract Services	33,102.65	66,132.14	104,827.00	339,208.00	234,381.00	224%
45021	Interest Expense	9,054.07	0.00	10,000.00	10,000.00	0.00	0%
45080	Medical Services / Supplies	52,236.40	56,709.94	112,699.00	93,599.00	(19,100.00)	-17%
45111	Software Support	0.00	0.00	217,600.00	189,600.00	(28,000.00)	-13%
45291	Sr Citizen Council	50,000.00	35,000.00	35,000.00	0.00	(35,000.00)	-100%
45680	Client Assistance	92.74	779.15	1,000.00	1,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
45770	Uniform Replacement	5,096.60	12,283.00	20,498.00	13,312.00	(7,186.00)	-35%
45870	Special Prosecutor Costs	128.62	333.61	500.00	500.00	0.00	0%
45940	Investigation - General	155.00	325.00	800.00	0.00	(800.00)	-100%
45990	Major Crime Team	824.37	38.19	2,000.00	2,000.00	0.00	0%
46000	Tires	19,287.56	20,268.50	15,024.00	13,697.00	(1,327.00)	-9%
46140	Books	1,112.64	1,948.22	2,000.00	2,000.00	0.00	0%
46160	Microfilm / Microfiche	0.00	0.00	14,558.00	12,000.00	(2,558.00)	-18%
46420	Photocopy Costs	5,904.46	4,695.59	6,560.00	6,500.00	(60.00)	-1%
46440	Testing/Evaluation	996.42	414.46	1,000.00	1,000.00	0.00	0%
46470	Prisoner Transport	1,626.56	501.01	3,500.00	3,500.00	0.00	0%
46500	Kitchen Utensils	1,371.92	366.69	1,500.00	1,500.00	0.00	0%
46530	Claims Reserve	556.39	5,401.68	10,000.00	7,145.00	(2,855.00)	-29%
46570	Autopsies	22,500.00	0.00	0.00	0.00	0.00	N/A
46600	Food	106,278.32	118,500.76	155,704.00	89,394.00	(66,310.00)	-43%
46610	Prisoner Bedding & Clothing	4,220.85	7,600.07	14,000.00	14,000.00	0.00	0%
46870	Foreclosure Lot Book Search	0.00	0.00	32,100.00	65,500.00	33,400.00	104%
46880	Foreclosure Publication	7,361.17	10,682.65	0.00	15,000.00	15,000.00	N/A
46930	Special Projects Expense	10.12	0.00	0.00	0.00	0.00	N/A
46960	9-1-1 Communications	18,100.00	18,100.00	18,100.00	18,100.00	0.00	0%
47010	Special Projects	371.06	921.60	0.00	0.00	0.00	N/A
99174	Humane Society - Large Animals	12,226.14	0.00	1,000.00	1,000.00	0.00	0%
99610	Soil Cons Sec Grant	37,500.00	15,000.00	25,000.00	0.00	(25,000.00)	-100%
99755	Risk Management	0.00	0.00	123,464.00	134,875.00	11,411.00	9%
99760	Insurance/Liability	208,826.00	208,826.00	201,106.00	247,030.00	45,924.00	23%
99765	Insurance/Workmans Compensation	255,273.00	188,327.38	0.00	0.00	0.00	N/A
99770	Internal Services	926,876.00	962,959.00	823,859.00	738,145.00	(85,714.00)	-10%
99780	Space Rent	1,112,230.00	1,205,767.00	1,226,814.00	1,260,213.00	33,399.00	3%
99781	Steering Committee Hardware Charge	75,150.00	71,700.00	71,700.00	59,175.00	(12,525.00)	-17%
99782	Steering Committee User Charge	30,665.00	31,722.00	29,977.00	47,415.00	17,438.00	58%
Account Classification Total: MS - Material and Services		\$4,019,213.04	\$4,082,436.28	\$4,311,902.00	\$4,202,603.00	(\$109,299.00)	-3%
CO - Capital Outlay							
88190	Communications Equipment	3,643.89	77,509.14	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$3,643.89	\$77,509.14	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
DS - Debt Service							
99950	Interfund Loan Principal	32,004.53	204,103.47	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	1,419.47	1,319.38	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$33,424.00	\$205,422.85	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	155,158.28	153,221.34	178,635.00	342,913.00	164,278.00	92%
99011	Trans - Assessor	721,913.44	595,338.44	776,144.00	762,800.00	(13,344.00)	-2%
99012	Trans - Clerk	173,871.88	274,577.91	189,811.00	289,334.00	99,523.00	52%
99013	Trans - District Attorney	1,116,321.18	1,006,872.36	1,071,441.00	815,686.00	(255,755.00)	-24%
99014	Trans - Juvenile	1,259,775.39	1,265,010.18	1,236,864.00	983,823.00	(253,041.00)	-20%
99015	Trans - Emergency Services	51,135.43	77,930.54	57,833.00	54,565.00	(3,268.00)	-6%
99016	Trans - OSU Extension	217,440.33	224,544.40	239,211.00	191,951.00	(47,260.00)	-20%
99017	Trans - Experiment Station	61,089.64	87,210.41	93,748.00	74,998.00	(18,750.00)	-20%
99018	Trans - Water Master	70,820.38	74,056.39	77,454.00	80,936.00	3,482.00	4%
99019	Trans - Tax Collector	132,932.50	198,070.71	262,983.00	319,270.00	56,287.00	21%
99022	Trans - Justice Court	0.00	23,841.78	0.00	0.00	0.00	N/A
99027	Trans - CDD	351,256.00	319,643.00	34,000.00	200,000.00	166,000.00	488%
99030	Trans - Sheriff Admin	352,076.01	299,521.22	302,198.00	815,376.00	513,178.00	170%
99031	Trans - Sheriff Patrol	2,767,340.39	2,089,289.29	540,468.00	619,060.00	78,592.00	15%
99032	Trans - Sheriff Jail	2,663,964.99	2,906,048.28	4,015,342.00	3,036,891.00	(978,451.00)	-24%
99033	Trans - Sheriff Civil	340,527.21	484,536.82	483,862.00	434,301.00	(49,561.00)	-10%
99130	Trans - Health Service	348,254.00	316,823.00	303,915.00	200,000.00	(103,915.00)	-34%
99173	Trans - S&R Operations	32,223.00	21,175.00	46,183.00	46,183.00	0.00	0%
99256	Trans - Marine Fund	28,136.00	24,027.00	19,019.00	0.00	(19,019.00)	-100%
99301	Trans - Finance	0.00	231,893.34	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	84,162.58	90,466.00	79,713.00	17,693.00	(62,020.00)	-78%
99783	Trans - Phones	8,149.00	11,175.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	151,945.08	9,893.07	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	66,708.00	105,824.53	70,719.00	8,719.00	(62,000.00)	-88%
99850	Trans - General Non Dept	118,773.78	29,816.73	18,755.00	0.00	(18,755.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$11,273,974.49	\$10,920,806.74	\$10,098,298.00	\$9,294,499.00	(\$803,799.00)	-8%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund								
CR - Contingencies								
99750		Operating Contingency	0.00	0.00	396,667.00	139,053.00	(257,614.00)	-65%
Account Classification Total: CR - Contingencies			\$0.00	\$0.00	\$396,667.00	\$139,053.00	(\$257,614.00)	-65%
FB - Fund Balance & Reserves								
99980		Reserve Future Expenditures	0.00	0.00	1,800,000.00	1,800,000.00	0.00	0%
99981		Unappropriated Fund Balance	1,474,602.48	2,014,709.39	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$1,474,602.48	\$2,014,709.39	\$1,800,000.00	\$1,800,000.00	\$0.00	0%
Expenditures Total			\$26,078,403.72	\$26,669,165.26	\$26,843,080.00	\$23,668,866.00	(\$3,174,214.00)	-12%
Fund Revenue		Total: 100 - General Fund	\$26,078,403.72	\$26,669,165.26	\$26,843,080.00	\$23,668,866.00	(\$3,174,214.00)	-12%
Fund Expenditure		Total: 100 - General Fund	\$26,078,403.72	\$26,669,165.26	\$26,843,080.00	\$23,668,866.00	(\$3,174,214.00)	-12%
Fund Net		Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-12%

Klamath County, Oregon
2013-2014 Budget Financial Presentation
000 General Fund Non-Dept

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	941,675	840,714	811,751	557,964
Capital Outlay	-	77,509	-	-
Interfund Transfers	10,726,460	10,586,467	9,843,832	9,121,983
Subtotal Current Expenditures	11,668,135	11,504,690	10,655,583	9,679,947
Reserves	-	-	-	1,800,000
Contingency	-	-	396,667	139,053
Unappropriated Fund Balance	1,474,602	2,014,709	1,800,000	-
Subtotal Noncurrent Expenditures	1,474,602	2,014,709	2,196,667	1,939,053
Total Requirements by Budgetary Category	13,142,738	13,519,399	12,852,250	11,619,000

<u>Requirements by Fund</u>				
General Fund (100)	13,142,738	13,519,399	12,852,250	11,619,000
Total Requirements by Fund	13,142,738	13,519,399	12,852,250	11,619,000

<u>Resources by Budgetary Category</u>				
Taxes	8,023,144	8,552,068	8,334,495	8,512,000
Licenses and Permits	267,301	420,250	266,000	266,000
Intergovernmental	3,379,699	2,543,722	2,224,000	835,000
Charges for Services	2,137	12,924	3,000	-
Investment Earnings	6,629	10,695	6,000	6,000
Interfund Transfers	118,774	494,421	18,755	-
Miscellaneous	69,585	10,718	-	-
Beginning Fund Balance	1,275,468	1,474,602	2,000,000	2,000,000
Total Resources by Budgetary Category	13,142,738	13,519,399	12,852,250	11,619,000

Full-Time Employee Equivalents	-	-	-	-
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<u>Programs</u>	Total Cost	Personnel Services	FTE
Materials and Services	557,964		
Assessor	762,800		
Tax Collector	319,270		
Commissioners	342,913		
Clerk	189,413		
District Attorney	815,686		
Sheriff	4,905,628		
Juvenile	983,823		
Emergency Management	54,565		
OSU Extension	191,951		
OSU Experiment Station	74,998		
Watermaster	80,936		
Community Development	200,000		
Public Health	200,000		
Contingency	139,053		
Reserves	1,800,000		-
Total Mandates	11,619,000	-	-

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

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

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 000 - Non-Departmental							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	7,499,576.70	7,782,390.42	8,043,950.00	8,084,000.00	40,050.00	0%
31200	Property Taxes - Prior	455,325.94	738,936.18	255,545.00	400,000.00	144,455.00	57%
36441	Sales - Property Distribution	68,210.61	30,345.80	35,000.00	28,000.00	(7,000.00)	-20%
Account Classification Total: PT - Property Taxes		\$8,023,113.25	\$8,551,672.40	\$8,334,495.00	\$8,512,000.00	\$177,505.00	2%
OT - Other Taxes							
31400	Tax Offsets	30.95	395.22	0.00	0.00	0.00	N/A
Account Classification Total: OT - Other Taxes		\$30.95	\$395.22	\$0.00	\$0.00	\$0.00	0%
LP - Licenses, Fees and Permits							
33320	Licenses - Amusement	3,471.72	26,411.17	6,000.00	6,000.00	0.00	0%
36460	Franchise Fees - SO Cable TV	263,829.49	393,838.86	260,000.00	260,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$267,301.21	\$420,250.03	\$266,000.00	\$266,000.00	\$0.00	0%
IG - Intergovernmental							
33110	PILT	744,223.41	762,249.13	740,000.00	0.00	(740,000.00)	-100%
33120	O&C Land Grant	1,685,630.18	986,141.47	865,000.00	200,000.00	(665,000.00)	-77%
33130	Fish & Wildlife	36,931.00	12,250.66	40,000.00	40,000.00	0.00	0%
33330	Revenues - Liquor	270,948.87	295,850.01	235,000.00	235,000.00	0.00	0%
33350	State Board of Forestry	484,892.51	315,012.85	200,000.00	200,000.00	0.00	0%
33360	Taxes - Electric Coop	82,332.48	88,775.03	64,000.00	80,000.00	16,000.00	25%
33380	Taxes - Cigarette	64,045.29	74,345.77	70,000.00	70,000.00	0.00	0%
33735	Small Rail Car	10,695.64	9,097.51	10,000.00	10,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$3,379,699.38	\$2,543,722.43	\$2,224,000.00	\$835,000.00	(\$1,389,000.00)	-62%
CS - Charges for Service							
34220	Room Rental	0.00	1,190.00	0.00	0.00	0.00	N/A
34281	Copies	0.00	42.00	0.00	0.00	0.00	N/A
36070	Rent	2,136.93	11,691.64	3,000.00	0.00	(3,000.00)	-100%
Account Classification Total: CS - Charges for Service		\$2,136.93	\$12,923.64	\$3,000.00	\$0.00	(\$3,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 000 - Non-Departmental							
IN - Interest							
39150	Investments - Interest On	6,629.36	10,694.86	6,000.00	6,000.00	0.00	0%
Account Classification Total: IN - Interest		\$6,629.36	\$10,694.86	\$6,000.00	\$6,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	69,584.93	10,717.51	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$69,584.93	\$10,717.51	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36191	Trans - Treasurer	66,945.64	29,816.73	18,755.00	0.00	(18,755.00)	-100%
36192	Trans - Justice Court	51,828.14	0.00	0.00	0.00	0.00	N/A
39010	Trans - Fund Closures	0.00	464,604.11	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$118,773.78	\$494,420.84	\$18,755.00	\$0.00	(\$18,755.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	1,275,467.97	1,474,602.48	2,000,000.00	2,000,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$1,275,467.97	\$1,474,602.48	\$2,000,000.00	\$2,000,000.00	\$0.00	0%
Department Total: 000 - Non-Departmental		\$13,142,737.76	\$13,519,399.41	\$12,852,250.00	\$11,619,000.00	(\$1,233,250.00)	-10%

Expenditures

MS - Material and Services

44104	Miscellaneous	51,964.89	4,017.29	0.00	0.00	0.00	N/A
44160	Dues / Fees - AOC	47,574.18	23,655.34	23,398.00	23,398.00	0.00	0%
44170	Dues / Fees - O&C	0.00	0.00	5,784.00	5,784.00	0.00	0%
44180	Dues / Fees - CFTL	7,477.76	2,744.00	1,750.00	1,750.00	0.00	0%
44190	Dues / Fees - NACo	1,306.00	1,306.00	1,306.00	1,306.00	0.00	0%
44200	Dues / Fees	0.00	0.00	0.00	500.00	500.00	N/A
44595	Videotaping Expense	68,325.71	91,430.97	30,000.00	0.00	(30,000.00)	-100%
44860	Predatory Animal Control	10,000.00	35,000.00	51,600.00	0.00	(51,600.00)	-100%
44910	Forest Patrol Assessment	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45021	Interest Expense	9,054.07	0.00	10,000.00	10,000.00	0.00	0%
45291	Sr Citizen Council	50,000.00	35,000.00	35,000.00	0.00	(35,000.00)	-100%
47010	Special Projects	371.06	921.60	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 000 - Non-Departmental							
99174	Humane Society - Large Animals	12,226.14	0.00	1,000.00	1,000.00	0.00	0%
99610	Soil Cons Sec Grant	37,500.00	15,000.00	25,000.00	0.00	(25,000.00)	-100%
99755	Risk Management	0.00	0.00	11,670.00	10,294.00	(1,376.00)	-12%
99760	Insurance/Liability	10,412.00	10,412.00	19,002.00	19,275.00	273.00	1%
99770	Internal Services	206,484.00	206,484.00	173,239.00	0.00	(173,239.00)	-100%
99780	Space Rent	428,979.00	414,743.00	423,002.00	483,657.00	60,655.00	14%
99781	Steering Committee Hardware Charge	450.00	450.00	450.00	0.00	(450.00)	-100%
Account Classification Total: MS - Material and Services		\$942,124.81	\$841,164.20	\$812,201.00	\$557,964.00	(\$254,237.00)	-31%
CO - Capital Outlay							
88190	Communications Equipment	0.00	77,509.14	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$77,509.14	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	155,158.28	153,221.34	178,635.00	342,913.00	164,278.00	92%
99011	Trans - Assessor	721,913.44	595,338.44	776,144.00	762,800.00	(13,344.00)	-2%
99012	Trans - Clerk	173,871.88	274,577.91	189,811.00	189,413.00	(398.00)	0%
99013	Trans - District Attorney	1,050,306.60	964,459.63	1,050,914.00	815,686.00	(235,228.00)	-22%
99014	Trans - Juvenile	1,259,775.39	1,265,010.18	1,236,864.00	983,823.00	(253,041.00)	-20%
99015	Trans - Emergency Services	51,135.43	77,930.54	57,833.00	54,565.00	(3,268.00)	-6%
99016	Trans - OSU Extension	217,440.33	224,544.40	239,211.00	191,951.00	(47,260.00)	-20%
99017	Trans - Experiment Station	61,089.64	87,210.41	93,748.00	74,998.00	(18,750.00)	-20%
99018	Trans - Water Master	70,820.38	74,056.39	77,454.00	80,936.00	3,482.00	4%
99019	Trans - Tax Collector	132,932.50	198,070.71	262,983.00	319,270.00	56,287.00	21%
99022	Trans - Justice Court	0.00	23,841.78	0.00	0.00	0.00	N/A
99027	Trans - CDD	351,256.00	319,643.00	34,000.00	200,000.00	166,000.00	488%
99030	Trans - Sheriff Admin	352,076.01	299,521.22	302,198.00	815,376.00	513,178.00	170%
99031	Trans - Sheriff Patrol	2,767,340.39	2,089,289.29	540,468.00	619,060.00	78,592.00	15%
99032	Trans - Sheriff Jail	2,663,964.99	2,906,048.28	4,015,342.00	3,036,891.00	(978,451.00)	-24%
99033	Trans - Sheriff Civil	340,527.21	484,536.82	483,862.00	434,301.00	(49,561.00)	-10%
99130	Trans - Health Service	348,254.00	316,823.00	303,915.00	200,000.00	(103,915.00)	-34%
99173	Trans - S&R Operations	8,148.00	0.00	0.00	0.00	0.00	N/A
99301	Trans - Finance	0.00	231,893.34	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$10,726,010.47	\$10,586,016.68	\$9,843,382.00	\$9,121,983.00	(\$721,399.00)	-7%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund								
Department: 000 - Non-Departmental								
CR - Contingencies								
99750		Operating Contingency	0.00	0.00	396,667.00	139,053.00	(257,614.00)	-65%
Account Classification Total: CR - Contingencies			\$0.00	\$0.00	\$396,667.00	\$139,053.00	(\$257,614.00)	-65%
FB - Fund Balance & Reserves								
99980		Reserve Future Expenditures	0.00	0.00	1,800,000.00	1,800,000.00	0.00	0%
99981		Unappropriated Fund Balance	1,474,602.48	2,014,709.39	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$1,474,602.48	\$2,014,709.39	\$1,800,000.00	\$1,800,000.00	\$0.00	0%
Department Total: 000 - Non-Departmental			\$13,142,737.76	\$13,519,399.41	\$12,852,250.00	\$11,619,000.00	(\$1,233,250.00)	-10%
Fund Revenue		Total: 100 - General Fund	\$13,142,737.76	\$13,519,399.41	\$12,852,250.00	\$11,619,000.00	(\$1,233,250.00)	-10%
Fund Expenditure		Total: 100 - General Fund	\$13,142,737.76	\$13,519,399.41	\$12,852,250.00	\$11,619,000.00	(\$1,233,250.00)	-10%
Fund Net		Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-10%

Klamath County, Oregon
2013-2014 Budget Financial Presentation
438 Equipment Reserve

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	157,077	307,773	414,000	5,000
Capital Outlay	172,436	593,993	567,854	49,900
Debt Service	776,108	904,776	275,000	185,000
Interfund Transfers	1,670,976	191,223	1,545,151	70,199
Subtotal Current Expenditures	2,776,597	1,997,765	2,802,005	310,099
Reserves	-	-	-	900,000
Contingency	-	-	-	272,800
Unappropriated Fund Balance	1,077,037	1,181,165	-	-
Subtotal Noncurrent Expenditures	1,077,037	1,181,165	-	1,172,800
Total Requirements by Budgetary Category	3,853,634	3,178,929	2,802,005	1,482,899
<u>Requirements by Fund</u>				
Equipment Reserve (438)	3,853,634	3,178,929	2,802,005	1,482,899
Total Requirements by Fund	3,853,634	3,178,929	2,802,005	1,482,899
<u>Resources by Budgetary Category</u>				
Charges for Services	192,000	187,200	-	-
Investment Earnings	32,083	16,357	20,000	6,000
Interfund Transfers	660,124	722,840	254,210	119,899
Debt Proceeds	548,583	1,171,219	513,795	357,000
Sale of Capital Assets	-	1,277	-	-
Miscellaneous	-	-	14,000	-
Beginning Fund Balance	2,420,844	1,077,037	2,000,000	1,000,000
Total Resources by Budgetary Category	3,853,634	3,175,929	2,802,005	1,482,899

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Equipment Reserve	1,482,899	-	-
Total Mandates	1,482,899	-	-

The purpose of this fund was to provide reserve funds for departments to set aside resources for capital 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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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 438 - Equipment Reserve							
Department: 580 - Equipment							
<u>Revenues</u>							
CS - Charges for Service							
32170	Steering Committee Hardware Fees	192,000.00	187,200.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$192,000.00	\$187,200.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	26,107.05	9,233.26	20,000.00	6,000.00	(14,000.00)	-70%
39510	Interfund Loan Interest	5,976.16	7,123.79	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$32,083.21	\$16,357.05	\$20,000.00	\$6,000.00	(\$14,000.00)	-70%
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	14,000.00	0.00	(14,000.00)	-100%
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$14,000.00	\$0.00	(\$14,000.00)	-100%
TI - Interfund Transfers							
32180	Trans - Phones	43,202.00	28,661.00	0.00	0.00	0.00	N/A
36020	Trans - Field Research	246.00	0.00	0.00	0.00	0.00	N/A
36200	Trans - Road Dept	400,000.00	400,000.00	0.00	0.00	0.00	N/A
36220	Trans - Corner Restoratio	1,035.00	0.00	0.00	0.00	0.00	N/A
36225	Trans - Library	0.00	458.00	0.00	0.00	0.00	N/A
36230	Trans - CCF	1,500.00	3,606.00	3,606.00	0.00	(3,606.00)	-100%
36235	Trans - Park	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0%
36240	Trans - Health Dept	731.00	0.00	0.00	0.00	0.00	N/A
36241	Trans - Code Enforcement	2,000.00	2,000.00	0.00	0.00	0.00	N/A
36250	Trans - MH Dept	30,000.00	0.00	0.00	0.00	0.00	N/A
36261	Trans - Veterans	794.00	2,144.00	2,144.00	2,144.00	0.00	0%
36270	Trans - Dog Control	963.00	0.00	0.00	0.00	0.00	N/A
36280	Trans - Law Library	0.00	1,870.00	0.00	0.00	0.00	N/A
36440	Trans - Property WCF	500.00	500.00	0.00	1,000.00	1,000.00	N/A
36670	Trans - Comm Corr	24,317.00	15,000.00	33,958.00	50,543.00	16,585.00	49%
39008	Trans - Sheriff Patrol	0.00	10,449.00	62,000.00	0.00	(62,000.00)	-100%
39021	Trans - Museum Operations	211.00	25,000.00	25,000.00	25,000.00	0.00	0%
39026	Trans - Surveyor	0.00	500.00	500.00	1,000.00	500.00	100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 438 - Equipment Reserve							
Department: 580 - Equipment							
39040	Trans - Assessor	0.00	400.00	5,000.00	5,000.00	0.00	0%
39041	Trans - Tax Collector	0.00	846.00	0.00	500.00	500.00	N/A
39042	Trans - Clerk	0.00	6,182.00	0.00	0.00	0.00	N/A
39043	Trans - Sheriff Corrections	42,000.00	61,064.00	61,064.00	0.00	(61,064.00)	-100%
39044	Trans - Sheriff Civil	16,500.00	17,193.00	17,193.00	17,193.00	0.00	0%
39045	Trans - Juvenile	5,360.00	6,815.10	0.00	0.00	0.00	N/A
39046	Trans - KCEMA	3,718.00	5,175.00	5,175.00	3,719.00	(1,456.00)	-28%
39047	Trans - Water Master	0.00	325.00	0.00	0.00	0.00	N/A
39052	Trans - Patrol	80,056.58	90,856.53	0.00	0.00	0.00	N/A
39053	Trans - OSU Extension	2,990.00	800.00	0.00	0.00	0.00	N/A
39054	Trans - Onsite	500.00	1,525.51	0.00	0.00	0.00	N/A
39058	Trans - Internal Services Fund	0.00	0.00	14,000.00	0.00	(14,000.00)	-100%
39201	Trans - MH Admin	0.00	28,691.00	8,691.00	0.00	(8,691.00)	-100%
39202	Trans - MH MRDD Case Management	0.00	10,200.00	10,300.00	10,300.00	0.00	0%
39203	Trans - MH MED-COM Support	0.00	2,079.00	2,079.00	0.00	(2,079.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$660,123.58	\$725,840.14	\$254,210.00	\$119,899.00	(\$134,311.00)	-53%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	548,583.39	1,171,218.59	513,795.00	357,000.00	(156,795.00)	-31%
Account Classification Total: DP - Debt Proceeds		\$548,583.39	\$1,171,218.59	\$513,795.00	\$357,000.00	(\$156,795.00)	-31%
CA - Sale of Capital Assets							
36420	Sales - Property	0.00	296.80	0.00	0.00	0.00	N/A
36850	Sales - Surplus Property	0.00	980.02	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,276.82	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	2,420,843.69	1,077,036.88	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
Account Classification Total: FB - Fund Balances		\$2,420,843.69	\$1,077,036.88	\$2,000,000.00	\$1,000,000.00	(\$1,000,000.00)	-50%
Department Total: 580 - Equipment		\$3,853,633.87	\$3,178,929.48	\$2,802,005.00	\$1,482,899.00	(\$1,319,106.00)	-47%

Expenditures

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 438 - Equipment Reserve							
Department: 580 - Equipment							
MS - Material and Services							
44110	Supplies - Other	848.02	37,589.77	14,000.00	5,000.00	(9,000.00)	-64%
44113	Office Equipment	0.00	821.27	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	379.99	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	250,000.00	0.00	(250,000.00)	-100%
44640	Telephone	0.00	48,706.89	0.00	0.00	0.00	N/A
44670	Equipment	107,104.53	87,826.95	50,000.00	0.00	(50,000.00)	-100%
44996	Hardware / Software Maintenance	48,739.99	132,238.91	0.00	0.00	0.00	N/A
45020	Contract Services	384.50	209.40	100,000.00	0.00	(100,000.00)	-100%
Account Classification Total: MS - Material and Services		\$157,077.04	\$307,773.18	\$414,000.00	\$5,000.00	(\$409,000.00)	-99%
CO - Capital Outlay							
88000	Vehicles Other	99,603.20	286,036.60	35,000.00	24,000.00	(11,000.00)	-31%
88170	Facilities Improvement	0.00	0.00	328,000.00	0.00	(328,000.00)	-100%
88360	Equipment	0.00	15,613.22	204,854.00	25,900.00	(178,954.00)	-87%
88760	Computer Equipment	72,833.02	8,827.86	0.00	0.00	0.00	N/A
88900	Heavy Equipment	0.00	283,515.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$172,436.22	\$593,992.68	\$567,854.00	\$49,900.00	(\$517,954.00)	-91%
DS - Debt Service							
99950	Interfund Loan Principal	776,107.68	904,775.92	275,000.00	185,000.00	(90,000.00)	-33%
Account Classification Total: DS - Debt Service		\$776,107.68	\$904,775.92	\$275,000.00	\$185,000.00	(\$90,000.00)	-33%
IF - Interfund Transfers							
99016	Trans - OSU Extension	0.00	0.00	0.00	11,018.00	11,018.00	N/A
99027	Trans - CDD	78,681.00	151,223.00	61,717.00	48,181.00	(13,536.00)	-22%
99043	Trans - Internal Services Fund	41,116.99	0.00	200,000.00	0.00	(200,000.00)	-100%
99060	Trans - Capital Projects	74,777.50	0.00	0.00	0.00	0.00	N/A
99085	Trans - CCF	0.00	0.00	0.00	10,000.00	10,000.00	N/A
99115	Trans - Library Reserve	0.00	0.00	116,000.00	0.00	(116,000.00)	-100%
99140	Trans - Dog Control	0.00	40,000.00	0.00	0.00	0.00	N/A
99170	Trans - Road Fund	0.00	0.00	1,124,632.00	0.00	(1,124,632.00)	-100%
99177	Trans - Surveyor	0.00	0.00	0.00	1,000.00	1,000.00	N/A

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 438 - Equipment Reserve								
Department: 580 - Equipment								
99211		Trans - Solid Waste Operating	1,253,486.66	0.00	0.00	0.00	0.00	N/A
99241		Trans - Klamath Corr	50,088.00	0.00	42,802.00	0.00	(42,802.00)	-100%
99302		Trans - Maintenance	103,988.00	0.00	0.00	0.00	0.00	N/A
99303		Trans - Weed Control	68,837.90	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers			\$1,670,976.05	\$191,223.00	\$1,545,151.00	\$70,199.00	(\$1,474,952.00)	-95%
CR - Contingencies								
99750		Operating Contingency	0.00	0.00	0.00	272,800.00	272,800.00	N/A
Account Classification Total: CR - Contingencies			\$0.00	\$0.00	\$0.00	\$272,800.00	\$272,800.00	
FB - Fund Balance & Reserves								
99811		Reserve Capital Outlay	0.00	0.00	0.00	900,000.00	900,000.00	N/A
99981		Unappropriated Fund Balance	1,077,036.88	1,181,164.70	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$1,077,036.88	\$1,181,164.70	\$0.00	\$900,000.00	\$900,000.00	
Department Total: 580 - Equipment			\$3,853,633.87	\$3,178,929.48	\$2,802,005.00	\$1,482,899.00	(\$1,319,106.00)	-47%
Fund Revenue	Total: 438 - Equipment Reserve		\$3,853,633.87	\$3,178,929.48	\$2,802,005.00	\$1,482,899.00	(\$1,319,106.00)	-47%
Fund Expenditure	Total: 438 - Equipment Reserve		\$3,853,633.87	\$3,178,929.48	\$2,802,005.00	\$1,482,899.00	(\$1,319,106.00)	-47%
Fund Net	Total: 438 - Equipment Reserve		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-47%

Klamath County, Oregon
2013-2014 Budget Financial Presentation
650 County Schools

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	2,668,727	1,921,502	3,158,500	315,200
Subtotal Current Expenditures	2,668,727	1,921,502	3,158,500	315,200
Unappropriated Fund Balance	933,985	1,270,126	-	-
Subtotal Noncurrent Expenditures	933,985	1,270,126	-	-
Total Requirements by Budgetary Category	3,602,711	3,191,628	3,158,500	315,200

<u>Requirements by Fund</u>				
County Schools (650)	3,602,711	3,191,628	3,158,500	315,200
Total Requirements by Fund	3,602,711	3,191,628	3,158,500	315,200

<u>Resources by Budgetary Category</u>				
Intergovernmental	3,088,090	2,250,974	2,108,000	315,000
Fines and Forfeitures	-	224	-	100
Investment Earnings	6,162	6,445	500	100
Beginning Fund Balance	508,459	933,985	1,050,000	-
Total Resources by Budgetary Category	3,602,711	3,191,628	3,158,500	315,200

<u>Full-Time Employee Equivalents</u>	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
County Schools	315,200	-	-
Total Mandates	315,200	-	-

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

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

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

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

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

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

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 650 - County Schools							
Department: 769 - County Schools							
<u>Revenues</u>							
IG - Intergovernmental							
33150	Receipts - Federal Forest	2,885,337.93	1,947,468.94	1,903,000.00	200,000.00	(1,703,000.00)	-89%
33350	State Board of Forestry	145,940.73	245,324.03	150,000.00	50,000.00	(100,000.00)	-67%
33360	Taxes - Electric Coop	41,104.52	44,320.97	40,000.00	50,000.00	10,000.00	25%
33735	Small Rail Car	15,706.89	13,859.79	15,000.00	15,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$3,088,090.07	\$2,250,973.73	\$2,108,000.00	\$315,000.00	(\$1,793,000.00)	-85%
FF - Fines and Forfeitures							
34300	Fees - Court	0.00	224.04	0.00	100.00	100.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$0.00	\$224.04	\$0.00	\$100.00	\$100.00	
IN - Interest							
39150	Investments - Interest On	6,161.81	6,445.37	500.00	100.00	(400.00)	-80%
Account Classification Total: IN - Interest		\$6,161.81	\$6,445.37	\$500.00	\$100.00	(\$400.00)	-80%
FB - Fund Balances							
31001	Beginning Fund Balance	508,459.23	933,984.53	1,050,000.00	0.00	(1,050,000.00)	-100%
Account Classification Total: FB - Fund Balances		\$508,459.23	\$933,984.53	\$1,050,000.00	\$0.00	(\$1,050,000.00)	-100%
Department Total: 769 - County Schools		\$3,602,711.11	\$3,191,627.67	\$3,158,500.00	\$315,200.00	(\$2,843,300.00)	-90%
<u>Expenditures</u>							
MS - Material and Services							
44104	Miscellaneous	2,668,726.58	1,921,501.55	3,158,500.00	315,200.00	(2,843,300.00)	-90%
Account Classification Total: MS - Material and Services		\$2,668,726.58	\$1,921,501.55	\$3,158,500.00	\$315,200.00	(\$2,843,300.00)	-90%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	933,984.53	1,270,126.12	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$933,984.53	\$1,270,126.12	\$0.00	\$0.00	\$0.00	0%
Department Total: 769 - County Schools		\$3,602,711.11	\$3,191,627.67	\$3,158,500.00	\$315,200.00	(\$2,843,300.00)	-90%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 650 - County Schools							
Department: 769 - County Schools							
Fund Revenue	Total: 650 - County Schools	\$3,602,711.11	\$3,191,627.67	\$3,158,500.00	\$315,200.00	(\$2,843,300.00)	-90%
Fund Expenditure	Total: 650 - County Schools	\$3,602,711.11	\$3,191,627.67	\$3,158,500.00	\$315,200.00	(\$2,843,300.00)	-90%
Fund Net	Total: 650 - County Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-90%

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

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personal Services	-	-	10,000	-
Subtotal Current Expenditures	-	-	10,000	-
Reserves	-	-	175,500	193,500
Unappropriated Fund Balance	184,437	201,523		
Total Requirements by Budgetary Category	184,437	201,523	185,500	193,500
<u>Requirements by Fund</u>				
PERS Reserve (9347)	184,437	201,523	185,500	193,500
Total Requirements by Fund	184,437	201,523	185,500	193,500

<u>Resources by Budgetary Category</u>				
Investment Earnings	80	361	500	500
Interfund Transfers	184,357	16,725	-	-
Beginning Fund Balance	-	184,437	185,000	193,000
Total Resources by Budgetary Category	184,437	201,523	185,500	193,500

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
PERS Reserve	193,500	-	-
Total Mandates	193,500	-	-

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. Money have been transferred into this fund in 2010-11 by increasing the required contribution rate in 2010-2011 and placing the extra contribution into this fund.

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9347 - PERS Holding							
Department: 000 - Non-Departmental							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	80.46	360.86	500.00	500.00	0.00	0.00
Account Classification Total: IN - Interest		\$80.46	\$360.86	\$500.00	\$500.00	\$0.00	0.00
TI - Interfund Transfers							
36290	Trans - Marine Law Enf	4,812.45	233.44	0.00	0.00	0.00	N/A
36291	Trans - Search and Rescue	1,599.05	0.00	0.00	0.00	0.00	N/A
36455	Trans - Comm Corrections	26,000.37	1,663.58	0.00	0.00	0.00	N/A
39007	Trans - Sheriff Admin	4,306.69	333.66	0.00	0.00	0.00	N/A
39008	Trans - Sheriff Patrol	80,412.63	3,869.51	0.00	0.00	0.00	N/A
39011	Trans - Court Security	0.00	4,934.42	0.00	0.00	0.00	N/A
39043	Trans - Sheriff Corrections	67,225.76	5,251.31	0.00	0.00	0.00	N/A
39044	Trans - Sheriff Civil	0.00	438.59	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$184,356.95	\$16,724.51	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	184,437.41	185,000.00	193,000.00	8,000.00	0.04
Account Classification Total: FB - Fund Balances		\$0.00	\$184,437.41	\$185,000.00	\$193,000.00	\$8,000.00	0.04
Department Total: 000 - Non-Departmental		\$184,437.41	\$201,522.78	\$185,500.00	\$193,500.00	\$8,000.00	0.04
<u>Expenditures</u>							
PS - Personnel Services							
63970	Retirement - PERS	0.00	0.00	10,000.00	0.00	(10,000.00)	(1.00)
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)	(1.00)
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	175,500.00	193,500.00	18,000.00	0.10
99981	Unappropriated Fund Balance	184,437.41	201,522.78	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$184,437.41	\$201,522.78	\$175,500.00	\$193,500.00	\$18,000.00	0.10
Department Total: 000 - Non-Departmental		\$184,437.41	\$201,522.78	\$185,500.00	\$193,500.00	\$8,000.00	0.04

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 9347 - PERS Holding
Department: 000 - Non-Departmental

Fund Revenue	Total: 9347 - PERS Holding	\$184,437.41	\$201,522.78	\$185,500.00	\$193,500.00	\$8,000.00	0.04
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Fund Expenditure	Total: 9347 - PERS Holding	\$184,437.41	\$201,522.78	\$185,500.00	\$193,500.00	\$8,000.00	0.04
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Fund Net	Total: 9347 - PERS Holding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.04
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Klamath County, Oregon
2013-2014 Budget Financial Presentation
340 Courthouse Bond

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	2,575	-	-	-
Debt Service	1,595,295	-	-	-
Interfund Transfers	-	393,252		
Subtotal Current Expenditures	1,597,870	393,252	-	-
Unappropriated Fund Balance	290,768	-	-	-
Subtotal Noncurrent Expenditures	290,768	-	-	-
Total Requirements by Budgetary Category	1,888,638	393,252	-	-

<u>Requirements by Fund</u>				
Courthouse B&I (340)	1,888,638	393,252	-	-
Total Requirements by Fund	1,888,638	393,252	-	-

<u>Resources by Budgetary Category</u>				
Taxes	1,676,232	100,407	-	-
Investment Earnings	5,474	2,077	-	-
Beginning Fund Balance	206,931	290,768	-	-
Total Resources by Budgetary Category	1,888,638	393,252	-	-

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Debt Service	-	-	-
Total Mandates	-	-	-

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

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 340 - Couthouse B&I							
Department: 325 - Debt Service							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	1,595,657.94	4,499.45	0.00	0.00	0.00	N/A
31200	Property Taxes - Prior	66,753.23	87,377.71	0.00	0.00	0.00	N/A
36441	Sales - Property Distribution	13,820.97	8,530.04	0.00	0.00	0.00	N/A
Account Classification Total: PT - Property Taxes		\$1,676,232.14	\$100,407.20	\$0.00	\$0.00	\$0.00	0.00
IN - Interest							
39150	Investments - Interest On	5,474.02	2,076.87	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$5,474.02	\$2,076.87	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balances							
31001	Beginning Fund Balance	206,931.47	290,767.63	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$206,931.47	\$290,767.63	\$0.00	\$0.00	\$0.00	0.00
Department Total: 325 - Debt Service		\$1,888,637.63	\$393,251.70	\$0.00	\$0.00	\$0.00	0.00
<u>Expenditures</u>							
MS - Material and Services							
45020	Contract Services	2,575.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$2,575.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
DS - Debt Service							
99930	Bond Interest	80,295.00	0.00	0.00	0.00	0.00	N/A
99940	Bond Principal	1,515,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$1,595,295.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
IF - Interfund Transfers							
99040	Trans - General Fund	0.00	393,251.70	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$393,251.70	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	290,767.63	0.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 340 - Couthouse B&I							
Department: 325 - Debt Service							
Account Classification Total: FB - Fund Balance & Reserves		\$290,767.63	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Department Total: 325 - Debt Service		\$1,888,637.63	\$393,251.70	\$0.00	\$0.00	\$0.00	0.00
Fund Revenue	Total: 340 - Couthouse B&I	\$1,888,637.63	\$393,251.70	\$0.00	\$0.00	\$0.00	0.00
Fund Expenditure	Total: 340 - Couthouse B&I	\$1,888,637.63	\$393,251.70	\$0.00	\$0.00	\$0.00	0.00
Fund Net	Total: 340 - Couthouse B&I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Interfund Transfers	-	71,352	-	-
Subtotal Current Expenditures	-	71,352	-	-
Unappropriated Fund Balance	51,322	-	-	-
Subtotal Noncurrent Expenditures	51,322	-	-	-
Total Requirements by Budgetary Category	51,322	71,352	-	-
<u>Requirements by Fund</u>				
Fairgrounds B&I (350)	51,322	71,352	-	-
Total Requirements by Fund	51,322	71,352	-	-
<u>Resources by Budgetary Category</u>				
Taxes	21,513	19,723	-	-
Investment Earnings	292	307	-	-
Beginning Fund Balance	29,517	51,322	-	-
Total Resources by Budgetary Category	51,322	71,352	-	-
Full-Time Employee Equivalents	-	-	-	-
<u>Mandate</u>	Total Cost	Personnel Services	FTE	
Debt Service	-	-	-	
Total Mandates	-	-	-	

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

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 350 - Fairgrounds B&I							
Department: 325 - Debt Service							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	1,424.39	0.00	0.00	0.00	0.00	N/A
31200	Property Taxes - Prior	20,088.83	19,722.68	0.00	0.00	0.00	N/A
Account Classification Total: PT - Property Taxes		\$21,513.22	\$19,722.68	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	292.03	307.43	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$292.03	\$307.43	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	29,517.05	51,322.30	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$29,517.05	\$51,322.30	\$0.00	\$0.00	\$0.00	0%
Department Total: 325 - Debt Service		\$51,322.30	\$71,352.41	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
IF - Interfund Transfers							
99040	Trans - General Fund	0.00	71,352.41	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$71,352.41	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	51,322.30	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$51,322.30	\$0.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 325 - Debt Service		\$51,322.30	\$71,352.41	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 350 - Fairgrounds B&I	\$51,322.30	\$71,352.41	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 350 - Fairgrounds B&I	\$51,322.30	\$71,352.41	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 350 - Fairgrounds B&I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	357,531	353,901	370,000	
Total Requirements by Budgetary Category	357,531	353,901	370,000	-

<u>Requirements by Fund</u>				
Emergency Telephone Excise Tax (800)	357,531	353,901	370,000	
Total Requirements by Fund	357,531	353,901	370,000	-

<u>Resources by Budgetary Category</u>				
Taxes	357,531	353,901	370,000	
Total Resources by Budgetary Category	357,531	353,901	370,000	-

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

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

TAX FOR EMERGENCY COMMUNICATIONS

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

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

Oregon Senate Bill 1559 amended the above statute to provide for direct payments to the 9-1-1 jurisdictions. Klamath County

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LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 800 - Emergency Telephone Excise Tax							
Department: 000 - Non-Departmental							
Revenues							
OT - Other Taxes							
31600	Excise Tax	357,530.88	353,900.58	370,000.00	0.00	(370,000.00)	-100%
Account Classification Total: OT - Other Taxes		\$357,530.88	\$353,900.58	\$370,000.00	\$0.00	(\$370,000.00)	-100%
Department Total: 000 - Non-Departmental		\$357,530.88	\$353,900.58	\$370,000.00	\$0.00	(\$370,000.00)	-100%
Expenditures							
MS - Material and Services							
44104	Miscellaneous	357,530.88	353,900.58	370,000.00	0.00	(370,000.00)	-100%
Account Classification Total: MS - Material and Services		\$357,530.88	\$353,900.58	\$370,000.00	\$0.00	(\$370,000.00)	-100%
Department Total: 000 - Non-Departmental		\$357,530.88	\$353,900.58	\$370,000.00	\$0.00	(\$370,000.00)	-100%
Fund Revenue	Total: 800 - Emergency Telephone Excise Tax	\$357,530.88	\$353,900.58	\$370,000.00	\$0.00	(\$370,000.00)	-100%
Fund Expenditure	Total: 800 - Emergency Telephone Excise Tax	\$357,530.88	\$353,900.58	\$370,000.00	\$0.00	(\$370,000.00)	-100%
Fund Net	Total: 800 - Emergency Telephone Excise Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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Klamath County, Oregon 2013-2014 Budget Presentation

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

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

591 - OSU Cooperative Extension

592 - OSU Experiment Station

594 - Weed Control

596 - Taylor Grazing

597 - Watermaster

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Department Mission:

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

Non-Mandated Services:

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

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

Department Overview:

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

Program Areas

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

Impacts

- Every \$1 in Nutrition Education returns \$3.60 in future health care costs
- 4-H/Youth Development, 444 Youth Enrolled, 116 Leaders
- Economic impacts of fair (SR1076 Oregon County Fairs: An Economic Impact Analysis)
- Input/Output Analysis and Multiplier Effects on Communities
- Community Capacity, Economic and Social
- Total Volunteer Hours 16,200/2080= 7.78 FTE
- Independentsector.org (2009) Oregon \$18.47 = \$299,214
- Plant Clinic 388
- Total Face-to-Face contacts 32,500 (does not include media contacts)

How We Function

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

Successes and Challenges:

Described above in impacts.

Budget Overview:

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

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

Personnel	\$93,407
Materials and Services	\$68,175
Administrative Overhead	\$45,565
Total budget appropriation	\$207,147

Attachment below outlines the relationship of Federal, State, County, and Grants funds for the department.

Significant Changes:

Personnel

Renew existing MOU with OSU to continue to transfer \$8,884 to OSU to fund Office Assistant 1 (Master Gardener Program Assistant). The person in this position will also receive .24 FTE from OSU to serve as Open Campus Coordinator.

Materials and Services

This section of the budget will remain flat.

Administrative

Evaluate saving in rent with relocation to Washburn Site.

Key issues:

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

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
591 OSU Extension

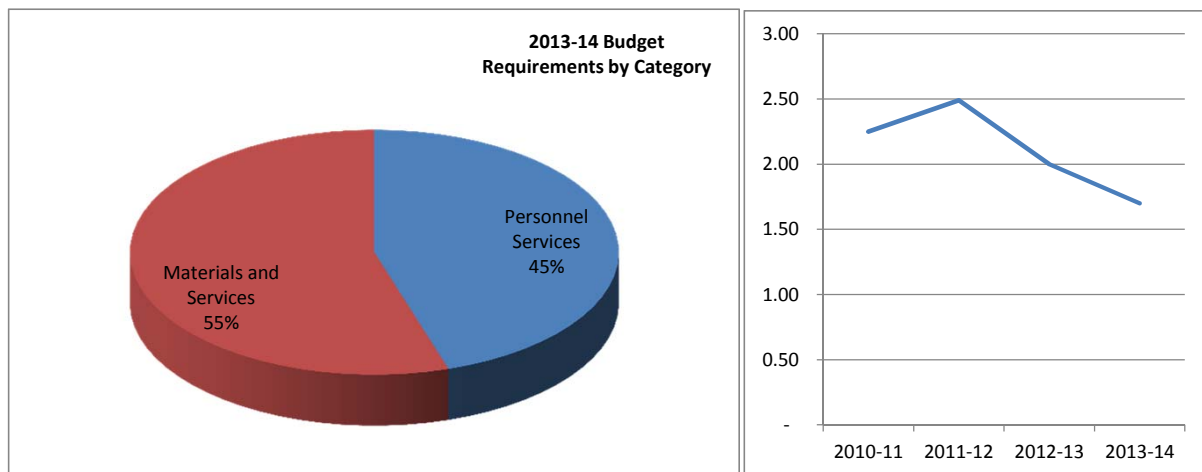
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	108,068	88,501	97,224	93,407
Materials and Services	125,816	137,593	149,587	113,740
Interfund Transfers	3,166	2,263	-	-
Total Requirements by Budgetary Category	237,050	228,356	246,811	207,147

<u>Requirements by Fund</u>				
General Fund (100)	237,050	228,356	246,811	207,147
Total Requirements by Fund	237,050	228,356	246,811	207,147

<u>Resources by Budgetary Category</u>				
Intergovernmental	19,610	3,812	7,600	4,178
Interfund Transfers	217,440	224,544	239,211	202,969
Total Resources by Budgetary Category	237,050	228,356	246,811	207,147

Full-Time Employee Equivalents	2.25	2.49	2.00	1.70
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
OSU Extension	207,147	93,407	1.70
Total Mandates	207,147	93,407	1.70



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
OSU Extension	Management Asst.	10059160575	0.0000	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
OSU Extension	Office Specialist	10059161675	0.8500	Local 121	LH12	5	\$0.00	\$28,125.68	\$646.89	\$1,743.79	\$407.82	\$646.89	\$29.28	\$9,300.00	\$20.88	\$20.40	\$4,500.11	\$45,441.75
OSU Extension	Office Specialist	10059161675	0.8500	Local 121	LH12	6	\$0.00	\$30,091.90	\$692.11	\$1,865.70	\$436.33	\$692.11	\$29.28	\$9,300.00	\$20.88	\$20.40	\$4,814.70	\$47,963.43
			1.7000				\$0.00	\$58,217.59	\$1,339.00	\$3,609.49	\$844.16	\$1,339.00	\$58.57	\$18,600.00	\$41.76	\$40.80	\$9,314.81	\$93,405.19

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 591 - OSU Extension							
<u>Revenues</u>							
IG - Intergovernmental							
33405	Grants	19,609.97	3,812.00	7,600.00	4,178.00	(3,422.00)	-45%
Account Classification Total: IG - Intergovernmental		\$19,609.97	\$3,812.00	\$7,600.00	\$4,178.00	(\$3,422.00)	-45%
TI - Interfund Transfers							
36330	Trans - General Non Dept	217,440.33	224,544.40	239,211.00	191,951.00	(47,260.00)	-20%
39033	Trans - Equipment Rent	0.00	0.00	0.00	11,018.00	11,018.00	N/A
Account Classification Total: TI - Interfund Transfers		\$217,440.33	\$224,544.40	\$239,211.00	\$202,969.00	(\$36,242.00)	-15%
Department Total: 591 - OSU Extension		\$237,050.30	\$228,356.40	\$246,811.00	\$207,147.00	(\$39,664.00)	-16%
<u>Expenditures</u>							
PS - Personnel Services							
60575	Management Assistant	18,008.44	4,348.85	0.00	0.00	0.00	N/A
61590	Office Assistant I	8,884.00	0.00	0.00	0.00	0.00	N/A
61675	Office Specialist	58,361.44	63,339.21	65,612.00	58,218.00	(7,394.00)	-11%
63900	Overtime	343.46	0.00	0.00	0.00	0.00	N/A
63930	FICA	5,432.60	4,909.21	5,019.00	4,454.00	(565.00)	-11%
63940	Workmans Compensation Tax	45.49	54.05	75.00	59.00	(16.00)	-21%
63941	Workmans Compensation	0.00	456.77	1,509.00	1,339.00	(170.00)	-11%
63950	Medical Insurance	8,100.00	7,424.99	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	53.30	42.60	42.00	42.00	0.00	0%
63952	Short Term Disability	44.20	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	6,514.20	6,333.96	7,217.00	9,315.00	2,098.00	29%
63980	Unemployment Compensation	2,281.00	1,550.37	1,509.00	1,339.00	(170.00)	-11%
Account Classification Total: PS - Personnel Services		\$108,068.13	\$88,500.81	\$97,224.00	\$93,407.00	(\$3,817.00)	-4%
MS - Material and Services							
44000	Travel	16,200.00	16,200.00	16,200.00	11,200.00	(5,000.00)	-31%
44100	Supplies - Office	11,470.00	11,470.00	11,470.00	11,470.00	0.00	0%
44260	Vehicle Maintenance & Repair	800.00	800.00	800.00	800.00	0.00	0%
44640	Telephone	9,252.20	3,587.09	3,600.00	4,500.00	900.00	25%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund								
Department: 591 - OSU Extension								
44645		Teleprocessing	6,920.00	6,920.00	6,920.00	6,920.00	0.00	0%
44700		Postage	5,400.00	5,400.00	5,400.00	5,400.00	0.00	0%
45020		Contract Services	16,153.97	31,417.50	38,885.00	27,885.00	(11,000.00)	-28%
99755		Risk Management	0.00	0.00	2,376.00	3,530.00	1,154.00	49%
99760		Insurance/Liability	2,536.00	2,536.00	3,870.00	6,610.00	2,740.00	71%
99765		Insurance/Workmans Compensation	129.00	43.00	0.00	0.00	0.00	N/A
99770		Internal Services	9,885.00	9,885.00	9,885.00	10,240.00	355.00	4%
99780		Space Rent	47,070.00	49,334.00	50,181.00	25,185.00	(24,996.00)	-50%
Account Classification Total: MS - Material and Services			\$125,816.17	\$137,592.59	\$149,587.00	\$113,740.00	(\$35,847.00)	-24%
IF - Interfund Transfers								
99460		Trans - Equip Rent & Revolving	2,000.00	0.00	0.00	0.00	0.00	N/A
99783		Trans - Phones	176.00	1,463.00	0.00	0.00	0.00	N/A
99830		Trans - Vehicle Reserve	990.00	800.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers			\$3,166.00	\$2,263.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 591 - OSU Extension			\$237,050.30	\$228,356.40	\$246,811.00	\$207,147.00	(\$39,664.00)	-16%
Fund Revenue	Total: 100 - General Fund		\$237,050.30	\$228,356.40	\$246,811.00	\$207,147.00	(\$39,664.00)	-16%
Fund Expenditure	Total: 100 - General Fund		\$237,050.30	\$228,356.40	\$246,811.00	\$207,147.00	(\$39,664.00)	-16%
Fund Net	Total: 100 - General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-16%

Department: OSU KBREC (Experiment Station)

FY 2014 Proposed Budget

Department Mission:

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

Non-Mandated Services:

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

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

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

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

Department Overview:

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

County funding is utilized to provide supplies and service to eight (5) State employees in:

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

Current Research Trials

Tri State Potato Development Trials, 2011 24,000 single hill varieties, 2011 +- 50,000 Varieties
Potato Seed Increase moved from Powell Butte Station

Department: OSU KBREC
(Experiment Station)

FY 2014 Proposed Budget

Alternative Crops, Camelina, Euphorbia, Russian Dandelion, Teff, Canola, Reduced Irrigation
Cost of Production
Community Economic Impacts
Deficit Irrigation
Management Alternatives
Pesticides (new products alternative rates)
Fertilizer (alternative rates)
Irrigation
Rotation
Cover Crops
Malt Barley Trials
Western Wheat Variety Trials
19,797 Rotary Garden Production

Successes and Challenges:

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

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

Over the last four years there has been a reduction of 1.5 county funded FTE's relating to this department. In order to get the work completed, the department is utilizing part-time employees and in 2013 will utilize college student labor. In addition the county funded positions are also receiving some support funding tied to grants. All costs associated with the department have been cut to the bare minimum. We are utilizing the Federal Surplus Property program as a source for equipment and vehicles.

In FY2013 the FRA account was not fully utilized. Funds in this account are used for research and farming purposes at the Washburn Site. This allowed for this account to have a carry over which will be utilized this budget period. The revenue that is generated in this budget is derived from the sale of agricultural commodities from the land per OSU/Klamath County Lease Agreement revenues are held at the County Level for use at this site to offset costs.

Department: OSU KBREC
(Experiment Station)

FY 2014 Proposed Budget

Impacts

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

Budget Overview:

This proposed budget is in the amount of \$74,988. The majority of this budget is allocated to two employees at a 1.0 FTE level, in the amount of \$50,004. This will allow for a Farm Foreman. Additional labor will be budgeted out of FRA account and/or Grants. Major duties will be conducting farming operations related to equipment maintenance and repair, irrigation and water distribution and application, care and maintenance of the facility, assist with implementation of research projects from plot establishment to harvest to data collection.

Material and Services account for \$6,490 and are allocated for telephone, postage, and irrigation taxes. The remaining \$18,504 is allocated back to the county for Administrative services. Note budget and line items.

Summary

Personnel Services	\$50,004
Materials/Services	\$6,490
Administrative	\$18,504
Proposed Budget	\$74,998

Field Research Account

This Department also has a budget identified as the Field Research Account. The revenue for this account is derived from the sale of agricultural commodities, research grants, rental fees, sales and donations and interest investments. This account is required to maintain a carryover from year to year in order to maintain enough funds to offset any expenses incurred prior to the budget year's crop sales. Carry over is \$10,387. Other expenses include some part time summer employment, travel, supplies, equipment maintenance and repair, and contract services. All other expenses incurred at the Experiment Station are paid by grants and fees charged to users.

Summary

Personnel Services	\$20,171
Materials	\$21,861
Carry Over	\$0
Proposed Budget	\$42,032

Department: OSU KBREC
(Experiment Station)

FY 2014 Proposed Budget

Significant Changes:

Increase in Grant Funding is straining support staff.

In FY 2013 we produced limited bulk crops via research agreements with local producers.

In FY 2012 a new major research project moved to the Washburn Site. Research historically conducted at Powell Butte Experiment Station in relation to Seed Potato increase moved to Washburn. This endeavor is strongly supported and funded in part by the Oregon Potato Commission. This project will have positive production and fiscal impacts to the growers within the county. Given this opportunity the Department will need to continue to allocate resources to achieve successful results.

Key issues:

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

Klamath County, Oregon
2013-2014 Budget Financial Presentation
592 Experiment Station

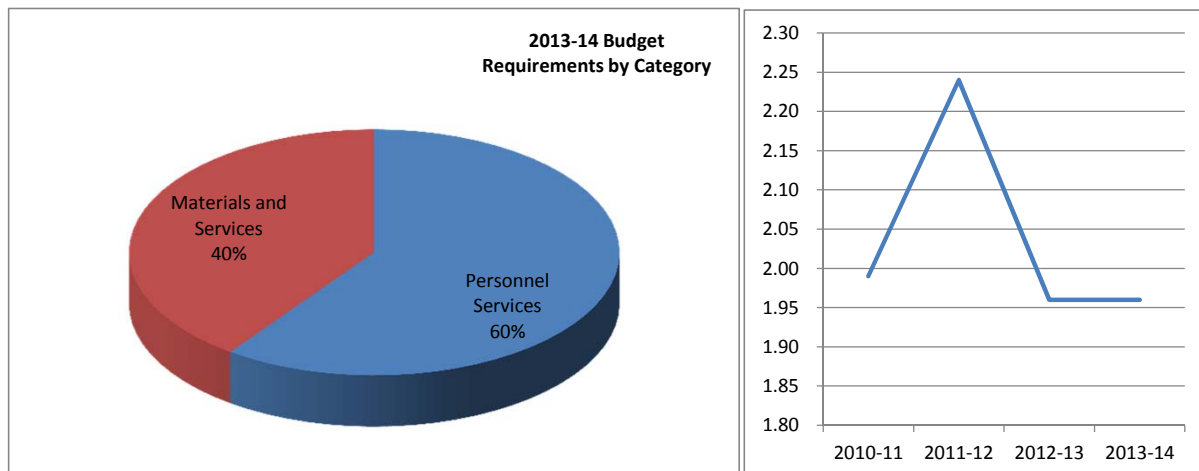
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	26,160	54,201	65,984	70,175
Materials and Services	36,436	43,277	58,062	46,855
Interfund Transfers	246	-	-	-
Subtotal Current Expenditures	62,842	97,478	124,046	117,030
Contingency	-	-	10,387	-
Unappropriated Fund Balance	31,553	23,528	-	-
Subtotal Noncurrent Expenditures	31,553	23,528	10,387	-
Total Requirements by Budgetary Category	94,395	121,006	134,433	117,030

<u>Requirements by Fund</u>				
General Fund (100)	61,090	87,210	93,748	74,998
Experiment Station (602)	33,305	33,796	40,685	42,032
Total Requirements by Fund	94,395	121,006	134,433	117,030

<u>Resources by Budgetary Category</u>				
Intergovernmental	-	-	5,000	11,000
Charges for Services	13,380	2,072	3,500	-
Investment Earnings	234	171	200	120
Interfund Transfers	61,090	87,210	93,748	74,998
Beginning Fund Balance	19,692	31,553	31,985	30,912
Total Resources by Budgetary Category	94,395	121,006	134,433	117,030

Full-Time Employee Equivalents	1.99	2.24	1.96	1.96
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Experiment Station	117,030	70,175	1.96
Total Mandates	117,030	70,175	1.96



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Experiment Station	Farm Foreman	10059260190	1.0000	Non-Union	UH16	2	\$0.00	\$31,678.80	\$728.61	\$1,964.09	\$459.34	\$728.61	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,068.61	\$50,003.79
			1.0000				\$0.00	\$31,678.80	\$728.61	\$1,964.09	\$459.34	\$728.61	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,068.61	\$50,003.79
Experiment Station - Field Research	Seasonal Farm Worker	60259239163920	0.4800	Non-Union	MIN WAGE		\$0.00	\$8,970.05	\$206.31	\$556.14	\$130.07	\$206.31	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$10,085.42
Experiment Station - Field Research	Seasonal Farm Worker	60259239163920	0.4800	Non-Union	MIN WAGE		\$0.00	\$8,970.05	\$206.31	\$556.14	\$130.07	\$206.31	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$10,085.42
			0.9600				\$0.00	\$17,940.10	\$412.62	\$1,112.29	\$260.13	\$412.62	\$33.07	\$0.00	\$0.00	\$0.00	\$0.00	\$20,170.83

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 592 - Experiment Station							
<u>Revenues</u>							
TI - Interfund Transfers							
36330	Trans - General Non Dept	61,089.64	87,210.41	93,748.00	74,998.00	(18,750.00)	-20%
Account Classification Total: TI - Interfund Transfers		\$61,089.64	\$87,210.41	\$93,748.00	\$74,998.00	(\$18,750.00)	-20%
Department Total: 592 - Experiment Station		\$61,089.64	\$87,210.41	\$93,748.00	\$74,998.00	(\$18,750.00)	-20%
<u>Expenditures</u>							
PS - Personnel Services							
60190	Farm Manager	0.00	17,230.72	30,218.00	31,679.00	1,461.00	5%
63560	Laborer	19,285.60	10,246.00	9,143.00	0.00	(9,143.00)	-100%
63900	Overtime	203.40	1,139.44	0.00	0.00	0.00	N/A
63920	Temporary Help	0.00	6,984.92	0.00	0.00	0.00	N/A
63930	FICA	1,485.97	2,723.47	3,011.00	2,423.00	(588.00)	-20%
63940	Workmans Compensation Tax	15.91	45.67	56.00	34.00	(22.00)	-39%
63941	Workmans Compensation	0.00	344.86	905.00	729.00	(176.00)	-19%
63950	Medical Insurance	2,384.40	6,834.08	8,100.00	9,300.00	1,200.00	15%
63951	Life Insurance	16.40	17.54	21.00	21.00	0.00	0%
63952	Short Term Disability	13.60	20.40	20.00	20.00	0.00	0%
63960	Retirement - General	1,582.00	2,747.70	3,324.00	5,069.00	1,745.00	52%
63980	Unemployment Compensation	934.00	978.04	905.00	729.00	(176.00)	-19%
Account Classification Total: PS - Personnel Services		\$25,921.28	\$49,312.84	\$55,703.00	\$50,004.00	(\$5,699.00)	-10%
MS - Material and Services							
44110	Supplies - Other	107.92	595.70	0.00	0.00	0.00	N/A
44640	Telephone	4,356.19	2,630.77	3,500.00	1,930.00	(1,570.00)	-45%
44700	Postage	130.67	75.60	100.00	60.00	(40.00)	-40%
44900	Irrigation Taxes	3,758.84	4,104.48	4,500.00	4,500.00	0.00	0%
45020	Contract Services	9,415.74	13,682.88	8,042.00	0.00	(8,042.00)	-100%
99755	Risk Management	0.00	0.00	4,578.00	2,877.00	(1,701.00)	-37%
99760	Insurance/Liability	4,687.00	4,687.00	7,458.00	5,387.00	(2,071.00)	-28%
99765	Insurance/Workmans Compensation	2,599.00	2,254.14	0.00	0.00	0.00	N/A
99770	Internal Services	9,867.00	9,867.00	9,867.00	10,240.00	373.00	4%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 592 - Experiment Station							
Account Classification Total: MS - Material and Services		\$34,922.36	\$37,897.57	\$38,045.00	\$24,994.00	(\$13,051.00)	-34%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	246.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$246.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 592 - Experiment Station		\$61,089.64	\$87,210.41	\$93,748.00	\$74,998.00	(\$18,750.00)	-20%
Fund Revenue	Total: 100 - General Fund	\$61,089.64	\$87,210.41	\$93,748.00	\$74,998.00	(\$18,750.00)	-20%
Fund Expenditure	Total: 100 - General Fund	\$61,089.64	\$87,210.41	\$93,748.00	\$74,998.00	(\$18,750.00)	-20%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-20%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 602 - Experiment Station							
Department: 592 - Experiment Station							
<u>Revenues</u>							
IG - Intergovernmental							
33620	Grants - State Research	0.00	0.00	5,000.00	11,000.00	6,000.00	120%
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$5,000.00	\$11,000.00	\$6,000.00	120%
CS - Charges for Service							
36602	Reim - Services	6,858.88	1,568.10	3,000.00	0.00	(3,000.00)	-100%
36750	Sales & Donations	6,521.58	503.75	500.00	0.00	(500.00)	-100%
Account Classification Total: CS - Charges for Service		\$13,380.46	\$2,071.85	\$3,500.00	\$0.00	(\$3,500.00)	-100%
IN - Interest							
39150	Investments - Interest On	233.59	170.95	200.00	120.00	(80.00)	-40%
Account Classification Total: IN - Interest		\$233.59	\$170.95	\$200.00	\$120.00	(\$80.00)	-40%
FB - Fund Balances							
31001	Beginning Fund Balance	19,691.80	31,553.16	31,985.00	30,912.00	(1,073.00)	-3%
Account Classification Total: FB - Fund Balances		\$19,691.80	\$31,553.16	\$31,985.00	\$30,912.00	(\$1,073.00)	-3%
Department Total: 592 - Experiment Station		\$33,305.85	\$33,795.96	\$40,685.00	\$42,032.00	\$1,347.00	3%
<u>Expenditures</u>							
PS - Personnel Services							
63560	Laborer	0.00	2,290.50	0.00	0.00	0.00	N/A
63900	Overtime	0.00	64.50	0.00	0.00	0.00	N/A
63920	Temporary Help	0.00	2,138.40	9,143.00	17,940.00	8,797.00	96%
63930	FICA	0.00	343.75	699.00	1,372.00	673.00	96%
63940	Workmans Compensation Tax	0.00	0.00	19.00	33.00	14.00	74%
63941	Workmans Compensation	0.00	0.00	210.00	413.00	203.00	97%
63980	Unemployment Compensation	239.00	51.00	210.00	413.00	203.00	97%
Account Classification Total: PS - Personnel Services		\$239.00	\$4,888.15	\$10,281.00	\$20,171.00	\$9,890.00	96%
MS - Material and Services							
44000	Travel	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 602 - Experiment Station							
Department: 592 - Experiment Station							
44110	Supplies - Other	0.00	0.00	4,500.00	0.00	(4,500.00)	-100%
44300	Equip Maintenance & Repair	796.93	1,540.09	12,517.00	0.00	(12,517.00)	-100%
44320	Grounds Maintenance & Repair	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
44650	Rent	716.76	0.00	0.00	0.00	0.00	N/A
45020	Contract Services	0.00	3,839.62	0.00	21,861.00	21,861.00	N/A
Account Classification Total: MS - Material and Services		\$1,513.69	\$5,379.71	\$20,017.00	\$21,861.00	\$1,844.00	9%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	10,387.00	0.00	(10,387.00)	-100%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$10,387.00	\$0.00	(\$10,387.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	31,553.16	23,528.10	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$31,553.16	\$23,528.10	\$0.00	\$0.00	\$0.00	0%
Department Total: 592 - Experiment Station		\$33,305.85	\$33,795.96	\$40,685.00	\$42,032.00	\$1,347.00	3%
Fund Revenue	Total: 602 - Experiment Station	\$33,305.85	\$33,795.96	\$40,685.00	\$42,032.00	\$1,347.00	3%
Fund Expenditure	Total: 602 - Experiment Station	\$33,305.85	\$33,795.96	\$40,685.00	\$42,032.00	\$1,347.00	3%
Fund Net	Total: 602 - Experiment Station	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3%

Department Mission:

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

Mandated Services:

Weed Control is not subject to any mandated services.

Self Mandated Services:

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

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

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

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

Department Overview:

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

Successes and Challenges:

Weed Control remains entirely independent of the County General Fund. Weed Control has worked hard to provide quality service to our customers and has substantially reduced noxious weed infestations. In the past five years we have discovered and worked to control six new weeds that were not previously known to exist in the County, and one of these was not previously known to exist in the State. Still, we are faced with an ever present threat of new invaders that have the potential to cause severe negative economic and biological impacts on our County. In the recent past our funding has been pretty stable, but with the current status of the

economy, Federal and State budgets are being decreased. Noxious weed control may not remain a priority for all of the agencies we contract with and that will likely lead to a reduction or possible elimination of some of our contracts. Keeping our applicators employed with us is another challenge we face. We only offer seasonal work and few people are able to remain for several years in a seasonal employment situation.

Budget Overview:

Weed Control is self-supported through acquisition of contracts with outside Local, State, and Federal Agencies, a few private companies and land owners and through grants for weed control work. We operate at our cost of providing service. Our start and end dates of every season are dictated by the weather but we generally are able to perform about \$200,000 in contract and grant work each season. The Board of County Commissioners annually sets our fee schedule (Resolution No. 2013-026) 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. We have successfully been able to maintain a sufficient Net Working Capital to cover these expenses.

Significant Changes:

There are no significant changes from last year's operations.

Key issues:

Every year Weed Control is faced with having to run a financially tight program. In the current economic situation Federal & State spending is being cut back. All of the agencies which we contract with are facing budget cuts and those cuts have begun to have an impact on the amount of money that they have available for weed control activities. For the 2013 season we have lost work with some agencies but have picked up enough work with other agencies to maintain sufficient income. Our contracts and therefore our budget look good for the upcoming year but we realize it is more important than ever to conserve what we have in preparation for what may not be good in the upcoming years.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
594 Weed Control

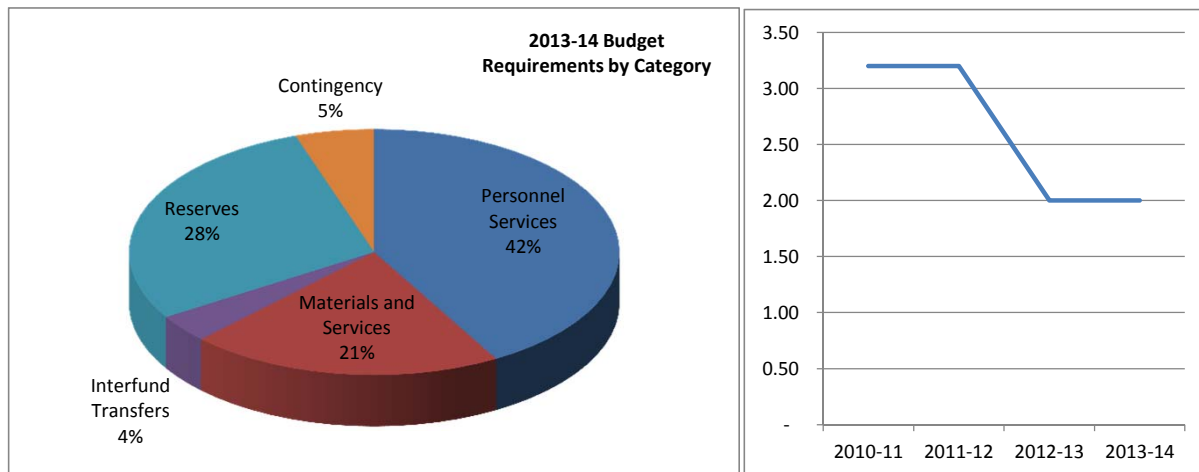
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	135,564	136,052	183,969	170,227
Materials and Services	57,723	79,477	92,818	84,538
Capital Outlay	27,993	-	87,500	-
Interfund Transfers	22,361	15,000	15,000	15,000
Subtotal Current Expenditures	243,642	230,530	379,287	269,765
Reserves	-	-	-	117,000
Contingency	-	-	39,713	21,235
Unappropriated Fund Balance	221,948	243,971	-	-
Subtotal Noncurrent Expenditures	221,948	243,971	39,713	138,235
Total Requirements by Budgetary Category	465,589	474,500	419,000	408,000

<u>Requirements by Fund</u>				
Weed Control (530)	465,589	474,500	419,000	408,000
Total Requirements by Fund	465,589	474,500	419,000	408,000

<u>Resources by Budgetary Category</u>				
Charges for Services	200,042	218,600	200,000	190,000
Fines and Forfeitures	920	720	-	-
Investment Earnings	1,366	1,214	1,500	1,000
Interfund Transfers	89,199	13,000	13,000	13,000
Sale of Capital Assets	7,361	-	-	-
Miscellaneous	71	19,018	-	-
Beginning Fund Balance	166,629	221,948	204,500	204,000
Total Resources by Budgetary Category	465,589	474,500	419,000	408,000

Full-Time Employee Equivalents	3.20	3.20	2.00	2.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Weed Control	408,000	170,227	2.00
Total Mandates	408,000	170,227	2.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KWCW-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Public Works/Weed	Weed Control Supervisor	53059463205	0.5000	Non-Union	UF22	7	\$240.00	\$25,896.00	\$595.61	\$1,605.55	\$375.49	\$595.61	\$17.23	\$4,650.00	\$10.44	\$10.20	\$4,143.36	\$37,899.49
Public Works/Weed	Chemical Applicator	53059463210	0.5000	Non-Union	UH17	7	\$0.00	\$20,190.96	\$464.39	\$1,251.84	\$292.77	\$464.39	\$17.23	\$4,650.00	\$10.44	\$10.20	\$3,230.55	\$30,582.77
Public Works/Weed	Chemical Applicator	53059463210	0.5000	Non-Union	UH17	2	\$0.00	\$16,234.20	\$373.39	\$1,006.52	\$235.40	\$373.39	\$17.23	\$4,650.00	\$10.44	\$10.20	\$2,597.47	\$25,508.23
Public Works/Weed	Chemical Applicator	53059463210	0.5000	Non-Union	UH17	1	\$0.00	\$15,524.28	\$357.06	\$962.51	\$225.10	\$357.06	\$17.23	\$4,650.00	\$10.44	\$10.20	\$2,483.88	\$24,597.76
Public Works/Weed	Overtime	53059463900					\$0.00	\$6,000.00	\$138.00	\$372.00	\$87.00	\$138.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,735.00
Public Works/Weed	Temporary Help	53059463920					\$0.00	\$40,000.00	\$920.00	\$2,480.00	\$580.00	\$920.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44,900.00
			2.00				\$240.00	\$123,845.44	\$2,848.45	\$7,678.42	\$1,795.76	\$2,848.45	\$68.90	\$18,600.00	\$41.76	\$40.80	\$12,455.27	\$170,223.24

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
<u>Revenues</u>							
CS - Charges for Service							
34170	Contract Weed Spray	200,041.61	218,599.92	200,000.00	190,000.00	(10,000.00)	-5%
Account Classification Total: CS - Charges for Service		\$200,041.61	\$218,599.92	\$200,000.00	\$190,000.00	(\$10,000.00)	-5%
FF - Fines and Forfeitures							
35100	Fines	920.27	720.00	0.00	0.00	0.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$920.27	\$720.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,365.92	1,214.47	1,500.00	1,000.00	(500.00)	-33%
Account Classification Total: IN - Interest		\$1,365.92	\$1,214.47	\$1,500.00	\$1,000.00	(\$500.00)	-33%
MI - Miscellaneous							
36100	Miscellaneous	71.40	19,018.36	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$71.40	\$19,018.36	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36650	Trans - Weed Control	20,361.36	13,000.00	13,000.00	13,000.00	0.00	0%
39033	Trans - Equipment Rent	68,837.90	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$89,199.26	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	7,361.36	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$7,361.36	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	166,629.48	221,947.58	204,500.00	204,000.00	(500.00)	0%
Account Classification Total: FB - Fund Balances		\$166,629.48	\$221,947.58	\$204,500.00	\$204,000.00	(\$500.00)	0%
Revenues Total		\$465,589.30	\$474,500.33	\$419,000.00	\$408,000.00	(\$11,000.00)	-3%

Expenditures

PS - Personnel Services

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
63205	Weed Control Supervisor	25,128.00	25,656.00	25,656.00	25,656.00	0.00	0%
63210	Chemical Applicator	35,627.96	49,642.30	50,867.00	51,950.00	1,083.00	2%
63215	Sr Chemical Applicator	11,303.77	0.00	0.00	0.00	0.00	N/A
63900	Overtime	2,820.14	988.95	15,000.00	6,000.00	(9,000.00)	-60%
63920	Temporary Help	27,564.71	29,970.20	50,000.00	40,000.00	(10,000.00)	-20%
63930	FICA	7,681.21	7,977.27	10,845.00	9,475.00	(1,370.00)	-13%
63940	Workmans Compensation Tax	36.19	86.71	112.00	69.00	(43.00)	-38%
63941	Workmans Compensation	0.00	1,548.50	3,261.00	2,849.00	(412.00)	-13%
63950	Medical Insurance	15,127.50	10,680.14	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	45.10	40.51	42.00	42.00	0.00	0%
63952	Short Term Disability	37.40	39.10	41.00	41.00	0.00	0%
63960	Retirement - General	6,952.31	7,304.44	8,444.00	12,456.00	4,012.00	48%
63980	Unemployment Compensation	3,000.00	1,878.20	3,261.00	2,849.00	(412.00)	-13%
63990	Cell Phone Allowance	240.00	240.00	240.00	240.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$135,564.29	\$136,052.32	\$183,969.00	\$170,227.00	(\$13,742.00)	-7%
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	108.00	600.00	500.00	(100.00)	-17%
44040	Staff Travel & Training	1,234.25	990.73	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	87.67	354.65	400.00	400.00	0.00	0%
44110	Supplies - Other	1,569.19	634.98	2,800.00	2,800.00	0.00	0%
44200	Dues / Fees	514.50	372.50	600.00	600.00	0.00	0%
44250	Vehicle Fuel	8,864.26	11,955.84	15,000.00	16,000.00	1,000.00	7%
44260	Vehicle Maintenance & Repair	3,154.15	3,417.71	7,000.00	7,500.00	500.00	7%
44300	Equip Maintenance & Repair	2,139.45	1,467.25	5,000.00	5,000.00	0.00	0%
44315	Disposal Expense	6.00	8.14	200.00	100.00	(100.00)	-50%
44620	Utilities - Electricity	78.88	0.00	0.00	0.00	0.00	N/A
44635	Biological Control	0.00	0.00	600.00	400.00	(200.00)	-33%
44640	Telephone	356.90	222.61	600.00	500.00	(100.00)	-17%
44670	Equipment	725.59	769.55	2,400.00	7,500.00	5,100.00	213%
44700	Postage	24.97	23.07	200.00	200.00	0.00	0%
44710	Publications / Periodicals	154.95	19,000.00	2,000.00	0.00	(2,000.00)	-100%
44720	Legal Notice Publish	696.10	738.34	1,500.00	1,500.00	0.00	0%
44850	Weed Control Chemicals	10,365.21	13,393.40	25,000.00	15,000.00	(10,000.00)	-40%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
45020	Contract Services	0.00	0.00	5,000.00	2,000.00	(3,000.00)	-60%
99755	Risk Management	0.00	0.00	1,603.00	1,680.00	77.00	5%
99760	Insurance/Liability	1,949.00	1,949.00	2,611.00	3,146.00	535.00	20%
99765	Insurance/Workmans Compensation	7,431.00	5,882.50	0.00	0.00	0.00	N/A
99770	Internal Services	17,094.00	17,094.00	17,094.00	17,094.00	0.00	0%
99780	Space Rent	1,178.00	990.00	1,005.00	1,013.00	8.00	1%
99782	Steering Committee User Charge	99.00	105.00	105.00	105.00	0.00	0%
Account Classification Total: MS - Material and Services		\$57,723.07	\$79,477.27	\$92,818.00	\$84,538.00	(\$8,280.00)	-9%
CO - Capital Outlay							
88000	Vehicles Other	27,993.00	0.00	87,500.00	0.00	(87,500.00)	-100%
Account Classification Total: CO - Capital Outlay		\$27,993.00	\$0.00	\$87,500.00	\$0.00	(\$87,500.00)	-100%
IF - Interfund Transfers							
99170	Trans - Road Fund	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
99460	Trans - Equip Rent & Revolving	10,361.36	3,000.00	3,000.00	3,000.00	0.00	0%
99830	Trans - Vehicle Reserve	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$22,361.36	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	39,713.00	21,235.00	(18,478.00)	-47%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$39,713.00	\$21,235.00	(\$18,478.00)	-47%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	87,000.00	87,000.00	N/A
99980	Reserve Future Expenditures	0.00	0.00	0.00	30,000.00	30,000.00	N/A
99981	Unappropriated Fund Balance	221,947.58	243,970.74	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$221,947.58	\$243,970.74	\$0.00	\$117,000.00	\$117,000.00	
Expenditures Total		\$465,589.30	\$474,500.33	\$419,000.00	\$408,000.00	(\$11,000.00)	-3%
Fund Revenue	Total: 530 - Weed	\$465,589.30	\$474,500.33	\$419,000.00	\$408,000.00	(\$11,000.00)	-3%
Fund Expenditure	Total: 530 - Weed	\$465,589.30	\$474,500.33	\$419,000.00	\$408,000.00	(\$11,000.00)	-3%

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
	Fund Net	Total: 530 - Weed	\$0.00	\$0.00	\$0.00	\$0.00	-3%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
Department: 580 - Equipment							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	98.68	364.92	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$98.68	\$364.92	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36650	Trans - Weed Control	20,361.36	13,000.00	13,000.00	13,000.00	0.00	0%
39033	Trans - Equipment Rent	68,837.90	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$89,199.26	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	61,304.94	74,500.00	79,000.00	4,500.00	6%
Account Classification Total: FB - Fund Balances		\$0.00	\$61,304.94	\$74,500.00	\$79,000.00	\$4,500.00	6%
Department Total: 580 - Equipment		\$89,297.94	\$74,669.86	\$87,500.00	\$92,000.00	\$4,500.00	5%
<u>Expenditures</u>							
MS - Material and Services							
44670	Equipment	0.00	0.00	0.00	5,000.00	5,000.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
CO - Capital Outlay							
88000	Vehicles Other	27,993.00	0.00	87,500.00	0.00	(87,500.00)	-100%
Account Classification Total: CO - Capital Outlay		\$27,993.00	\$0.00	\$87,500.00	\$0.00	(\$87,500.00)	-100%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	87,000.00	87,000.00	N/A
99981	Unappropriated Fund Balance	61,304.94	74,669.86	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$61,304.94	\$74,669.86	\$0.00	\$87,000.00	\$87,000.00	
Department Total: 580 - Equipment		\$89,297.94	\$74,669.86	\$87,500.00	\$92,000.00	\$4,500.00	5%
Fund Revenue	Total: 530 - Weed	\$89,297.94	\$74,669.86	\$87,500.00	\$92,000.00	\$4,500.00	5%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 530 - Weed

Department: 580 - Equipment

Fund Expenditure	Total: 530 - Weed	\$89,297.94	\$74,669.86	\$87,500.00	\$92,000.00	\$4,500.00	5%
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Fund Net	Total: 530 - Weed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
Department: 594 - Weed Control							
<u>Revenues</u>							
CS - Charges for Service							
34170	Contract Weed Spray	200,041.61	218,599.92	200,000.00	190,000.00	(10,000.00)	-5%
Account Classification Total: CS - Charges for Service		\$200,041.61	\$218,599.92	\$200,000.00	\$190,000.00	(\$10,000.00)	-5%
FF - Fines and Forfeitures							
35100	Fines	920.27	720.00	0.00	0.00	0.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$920.27	\$720.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,267.24	849.55	1,500.00	1,000.00	(500.00)	-33%
Account Classification Total: IN - Interest		\$1,267.24	\$849.55	\$1,500.00	\$1,000.00	(\$500.00)	-33%
MI - Miscellaneous							
36100	Miscellaneous	71.40	19,018.36	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$71.40	\$19,018.36	\$0.00	\$0.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	7,361.36	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$7,361.36	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	166,629.48	160,642.64	130,000.00	125,000.00	(5,000.00)	-4%
Account Classification Total: FB - Fund Balances		\$166,629.48	\$160,642.64	\$130,000.00	\$125,000.00	(\$5,000.00)	-4%
Department Total: 594 - Weed Control		\$376,291.36	\$399,830.47	\$331,500.00	\$316,000.00	(\$15,500.00)	-5%
<u>Expenditures</u>							
PS - Personnel Services							
63205	Weed Control Supervisor	25,128.00	25,656.00	25,656.00	25,656.00	0.00	0%
63210	Chemical Applicator	35,627.96	49,642.30	50,867.00	51,950.00	1,083.00	2%
63215	Sr Chemical Applicator	11,303.77	0.00	0.00	0.00	0.00	N/A
63900	Overtime	2,820.14	988.95	15,000.00	6,000.00	(9,000.00)	-60%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
Department: 594 - Weed Control							
63920	Temporary Help	27,564.71	29,970.20	50,000.00	40,000.00	(10,000.00)	-20%
63930	FICA	7,681.21	7,977.27	10,845.00	9,475.00	(1,370.00)	-13%
63940	Workmans Compensation Tax	36.19	86.71	112.00	69.00	(43.00)	-38%
63941	Workmans Compensation	0.00	1,548.50	3,261.00	2,849.00	(412.00)	-13%
63950	Medical Insurance	15,127.50	10,680.14	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	45.10	40.51	42.00	42.00	0.00	0%
63952	Short Term Disability	37.40	39.10	41.00	41.00	0.00	0%
63960	Retirement - General	6,952.31	7,304.44	8,444.00	12,456.00	4,012.00	48%
63980	Unemployment Compensation	3,000.00	1,878.20	3,261.00	2,849.00	(412.00)	-13%
63990	Cell Phone Allowance	240.00	240.00	240.00	240.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$135,564.29	\$136,052.32	\$183,969.00	\$170,227.00	(\$13,742.00)	-7%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	108.00	600.00	500.00	(100.00)	-17%
44040	Staff Travel & Training	1,234.25	990.73	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	87.67	354.65	400.00	400.00	0.00	0%
44110	Supplies - Other	1,569.19	634.98	2,800.00	2,800.00	0.00	0%
44200	Dues / Fees	514.50	372.50	600.00	600.00	0.00	0%
44250	Vehicle Fuel	8,864.26	11,955.84	15,000.00	16,000.00	1,000.00	7%
44260	Vehicle Maintenance & Repair	3,154.15	3,417.71	7,000.00	7,500.00	500.00	7%
44300	Equip Maintenance & Repair	2,139.45	1,467.25	5,000.00	5,000.00	0.00	0%
44315	Disposal Expense	6.00	8.14	200.00	100.00	(100.00)	-50%
44620	Utilities - Electricity	78.88	0.00	0.00	0.00	0.00	N/A
44635	Biological Control	0.00	0.00	600.00	400.00	(200.00)	-33%
44640	Telephone	356.90	222.61	600.00	500.00	(100.00)	-17%
44670	Equipment	725.59	769.55	2,400.00	2,500.00	100.00	4%
44700	Postage	24.97	23.07	200.00	200.00	0.00	0%
44710	Publications / Periodicals	154.95	19,000.00	2,000.00	0.00	(2,000.00)	-100%
44720	Legal Notice Publish	696.10	738.34	1,500.00	1,500.00	0.00	0%
44850	Weed Control Chemicals	10,365.21	13,393.40	25,000.00	15,000.00	(10,000.00)	-40%
45020	Contract Services	0.00	0.00	5,000.00	2,000.00	(3,000.00)	-60%
99755	Risk Management	0.00	0.00	1,603.00	1,680.00	77.00	5%
99760	Insurance/Liability	1,949.00	1,949.00	2,611.00	3,146.00	535.00	20%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
Department: 594 - Weed Control							
99765	Insurance/Workmans Compensation	7,431.00	5,882.50	0.00	0.00	0.00	N/A
99770	Internal Services	17,094.00	17,094.00	17,094.00	17,094.00	0.00	0%
99780	Space Rent	1,178.00	990.00	1,005.00	1,013.00	8.00	1%
99782	Steering Committee User Charge	99.00	105.00	105.00	105.00	0.00	0%
Account Classification Total: MS - Material and Services		\$57,723.07	\$79,477.27	\$92,818.00	\$79,538.00	(\$13,280.00)	-14%
IF - Interfund Transfers							
99170	Trans - Road Fund	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
99460	Trans - Equip Rent & Revolving	10,361.36	3,000.00	3,000.00	3,000.00	0.00	0%
99830	Trans - Vehicle Reserve	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$22,361.36	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	39,713.00	21,235.00	(18,478.00)	-47%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$39,713.00	\$21,235.00	(\$18,478.00)	-47%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	30,000.00	30,000.00	N/A
99981	Unappropriated Fund Balance	160,642.64	169,300.88	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$160,642.64	\$169,300.88	\$0.00	\$30,000.00	\$30,000.00	
Department Total: 594 - Weed Control		\$376,291.36	\$399,830.47	\$331,500.00	\$316,000.00	(\$15,500.00)	-5%
Fund Revenue	Total: 530 - Weed	\$376,291.36	\$399,830.47	\$331,500.00	\$316,000.00	(\$15,500.00)	-5%
Fund Expenditure	Total: 530 - Weed	\$376,291.36	\$399,830.47	\$331,500.00	\$316,000.00	(\$15,500.00)	-5%
Fund Net	Total: 530 - Weed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-5%

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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.

Mandates Services:

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

Department Overview:

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

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

Successes and Challenges:

On March 07, 2013, the Klamath Basin witnessed a historic moment with the Oregon Water Resources Department's filing of a Final Order of Determination (FOD) for the Klamath Basin Adjudication (adjudication) with the Klamath County Circuit Court, a process that has taken 38 years to complete. In anticipation of this moment, the Watermaster's office has been extremely successful in responding to water user's questions and concerns in a timely manner thanks to the important funding provided by Klamath County. The future is a different story however. Since, the Watermaster's office has seen a tremendous influx in phone calls, drop in customers and the media. It is the

watermaster's duty to enforce the FOD beginning this irrigation season. With a potential low water-year on the horizon, the Final Order of Determination completed and now enforceable, and a large increase in customer service requests, the Watermaster's office has an extremely challenging summer ahead.

Budget Overview:

The Watermaster's office has no major revenue sources and is completely dependent upon the general fund. Out of a total budget of \$80,936, only 3.9% would be considered services and supplies. The majority of the budget is made up of personnel costs at 70.3% of the budget, and inter-department transfers which include rent and administrative services totaling 25.8% of the budget.

Significant Changes:

Administrative costs in the area of risk management and insurance liability have had the largest impact on the 2014 budget, increasing by over 405% (\$1,310) from the previous fiscal year.

The Klamath Basin Watermaster's office continues to seek creative ways to fully satisfy the water user community on a limited budget. The need for a permanent Assistant Watermaster has become a necessity as water issues continue to grow in the basin. On February 5, 2013, I made a formal proposal to the Board of County Commissioners requesting the funding for an Assistant Watermaster. During the proposal, Jason Link, Klamath County CFO, mentioned that the funding could be set aside into a reserve fund should the desire to fill the position arise. I would appreciate your consideration with this request.

Overall: Mandatory Administrative and Personnel costs have increased 36% (\$7,023) from the previous year while revenue has only increased 4.3% (\$3,482) at the expense of my training and office supplies.

Key Issues:

In the past year, water in the Klamath Basin has become even more of a contentious issue. There was a time when there was enough water to satisfy everyone who wanted it, but with the introduction to new and other sources requiring water, the management of the resource is becoming more complex and time consuming. The Klamath Basin Watermaster's office is beginning to see the stresses put on the water user community as they seek to sustain their livelihoods.

In the anticipation of the Final Order of Determination for the Klamath Basin Adjudication, the Watermaster's office workload has doubled. Since it was filed, our workload has doubled again. Furthermore, key flow measurements in the basin's rivers and streams are getting neglected as well. These measurements are vital to area scientists,

Department: Watermaster

FY 2014 Proposed Budget

government officials, water managers, forecasters, drillers, farmers and ranchers who use this data to understand the current state of basin and plan their seasons accordingly.

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
597 Watermaster

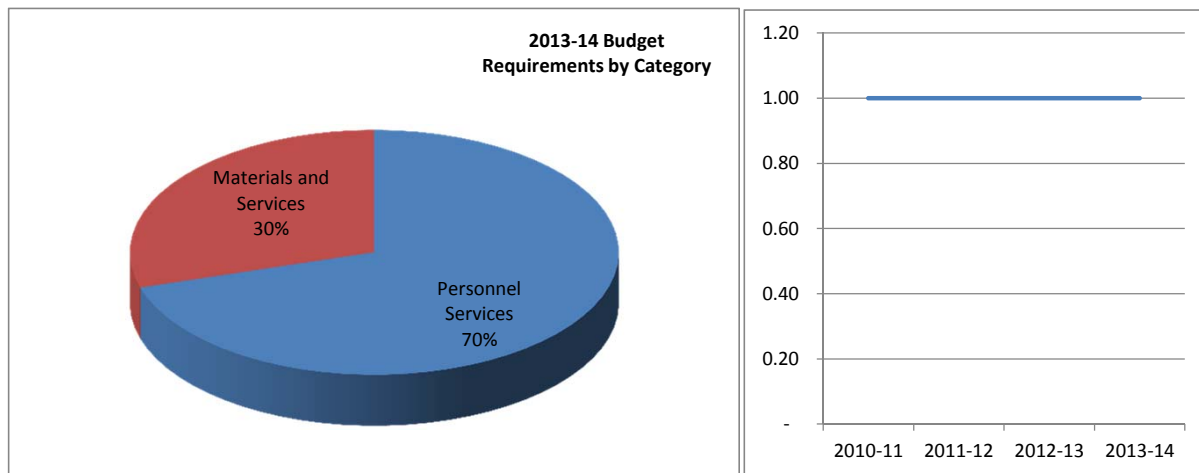
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	48,952	52,290	53,880	56,931
Materials and Services	21,383	21,211	23,574	24,005
Interfund Transfers	485	556	-	-
Total Requirements by Budgetary Category	70,820	74,056	77,454	80,936

<u>Requirements by Fund</u>				
General Fund (101)	70,820	74,056	77,454	80,936
Total Requirements by Fund	70,820	74,056	77,454	80,936

<u>Resources by Budgetary Category</u>				
Interfund Transfers	70,820	74,056	77,454	80,936
Total Resources by Budgetary Category	70,820	74,056	77,454	80,936

Full-Time Employee Equivalents	1.00	1.00	1.00	1.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Watermaster	80,936	56,931	1.00
Total Mandates	80,936	56,931	1.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Watermaster	Natural Resources Spec	10059761525	1.0000	Local 121	LF13	7	\$0.00	\$37,080.00	\$852.84	\$2,298.96	\$537.66	\$852.84	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,932.80	\$56,930.83
			1.0000				\$0.00	\$37,080.00	\$852.84	\$2,298.96	\$537.66	\$852.84	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,932.80	\$56,930.83

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 597 - Watermaster							
<u>Revenues</u>							
TI - Interfund Transfers							
36330	Trans - General Non Dept	70,820.38	74,056.39	77,454.00	80,936.00	3,482.00	4%
Account Classification Total: TI - Interfund Transfers		\$70,820.38	\$74,056.39	\$77,454.00	\$80,936.00	\$3,482.00	4%
Department Total: 597 - Watermaster		\$70,820.38	\$74,056.39	\$77,454.00	\$80,936.00	\$3,482.00	4%
<u>Expenditures</u>							
PS - Personnel Services							
61525	Natural Resources Specialist	34,193.80	37,080.00	37,080.00	37,080.00	0.00	0%
63930	FICA	2,383.63	2,750.73	2,837.00	2,837.00	0.00	0%
63940	Workmans Compensation Tax	17.07	24.26	37.00	34.00	(3.00)	-8%
63941	Workmans Compensation	0.00	262.00	853.00	853.00	0.00	0%
63950	Medical Insurance	8,122.58	7,570.16	8,100.00	9,300.00	1,200.00	15%
63951	Life Insurance	24.60	21.30	21.00	21.00	0.00	0%
63952	Short Term Disability	11.90	20.40	20.00	20.00	0.00	0%
63960	Retirement - General	3,416.42	3,708.00	4,079.00	5,933.00	1,854.00	45%
63980	Unemployment Compensation	782.00	852.96	853.00	853.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$48,952.00	\$52,289.81	\$53,880.00	\$56,931.00	\$3,051.00	6%
MS - Material and Services							
44040	Staff Travel & Training	283.06	114.40	1,597.00	500.00	(1,097.00)	-69%
44100	Supplies - Office	44.50	551.69	547.00	450.00	(97.00)	-18%
44110	Supplies - Other	0.00	0.00	150.00	0.00	(150.00)	-100%
44400	County Share District II	1,697.87	1,000.00	1,000.00	1,000.00	0.00	0%
44640	Telephone	2,344.39	1,732.26	1,640.00	2,039.00	399.00	24%
44645	Teleprocessing	0.00	0.00	0.00	0.00	0.00	N/A
44700	Postage	4.56	57.91	100.00	178.00	78.00	78%
99755	Risk Management	0.00	0.00	621.00	632.00	11.00	2%
99760	Insurance/Liability	323.00	323.00	1,012.00	1,183.00	171.00	17%
99765	Insurance/Workmans Compensation	82.00	27.32	0.00	0.00	0.00	N/A
99770	Internal Services	6,321.00	6,321.00	6,321.00	9,803.00	3,482.00	55%
99780	Space Rent	10,085.00	11,071.00	10,586.00	7,915.00	(2,671.00)	-25%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 597 - Watermaster							
99782	Steering Committee User Charge	198.00	12.00	0.00	305.00	305.00	N/A
Account Classification Total: MS - Material and Services		\$21,383.38	\$21,210.58	\$23,574.00	\$24,005.00	\$431.00	2%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	325.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	485.00	231.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$485.00	\$556.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 597 - Watermaster		\$70,820.38	\$74,056.39	\$77,454.00	\$80,936.00	\$3,482.00	4%
Fund Revenue	Total: 100 - General Fund	\$70,820.38	\$74,056.39	\$77,454.00	\$80,936.00	\$3,482.00	4%
Fund Expenditure	Total: 100 - General Fund	\$70,820.38	\$74,056.39	\$77,454.00	\$80,936.00	\$3,482.00	4%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	4%

Klamath County, Oregon
2013-2014 Budget Financial Presentation
596 Taylor Grazing

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	4,470	4,640	5,500	4,000
Subtotal Current Expenditures	4,470	4,640	5,500	4,000
Unappropriated Fund Balance	1	1	-	-
Subtotal Noncurrent Expenditures	1	1	-	-
Total Requirements by Budgetary Category	4,471	4,642	5,500	4,000
<u>Requirements by Fund</u>				
Taylor Grazing (280)	4,471	4,642	5,500	4,000
Total Requirements by Fund	4,471	4,642	5,500	4,000
<u>Resources by Budgetary Category</u>				
Intergovernmental	4,471	4,640	5,500	4,000
Beginning Fund Balance	-	1	-	-
Total Resources by Budgetary Category	4,471	4,642	5,500	4,000
Full-Time Employee Equivalents	-	-	-	-
<u>Mandate</u>	Total Cost	Personnel Services	FTE	
Taylor Grazing	4,000	-	-	
Total Mandates	4,000	-	-	

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

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

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LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 280 - Taylor Grazing								
Department: 596 - Taylor Grazing								
Revenues								
IG - Intergovernmental								
33180		Taylor Grazing Federal Appr	4,471.14	4,640.47	5,500.00	4,000.00	(1,500.00)	-27%
Account Classification Total: IG - Intergovernmental			\$4,471.14	\$4,640.47	\$5,500.00	\$4,000.00	(\$1,500.00)	-27%
FB - Fund Balances								
31001		Beginning Fund Balance	0.00	1.10	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances			\$0.00	\$1.10	\$0.00	\$0.00	\$0.00	0%
Department Total: 596 - Taylor Grazing			\$4,471.14	\$4,641.57	\$5,500.00	\$4,000.00	(\$1,500.00)	-27%
Expenditures								
MS - Material and Services								
47010		Special Projects	4,470.04	4,640.47	5,500.00	4,000.00	(1,500.00)	-27%
Account Classification Total: MS - Material and Services			\$4,470.04	\$4,640.47	\$5,500.00	\$4,000.00	(\$1,500.00)	-27%
FB - Fund Balance & Reserves								
99981		Unappropriated Fund Balance	1.10	1.10	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$1.10	\$1.10	\$0.00	\$0.00	\$0.00	0%
Department Total: 596 - Taylor Grazing			\$4,471.14	\$4,641.57	\$5,500.00	\$4,000.00	(\$1,500.00)	-27%
Fund Revenue	Total: 280 - Taylor Grazing		\$4,471.14	\$4,641.57	\$5,500.00	\$4,000.00	(\$1,500.00)	-27%
Fund Expenditure	Total: 280 - Taylor Grazing		\$4,471.14	\$4,641.57	\$5,500.00	\$4,000.00	(\$1,500.00)	-27%
Fund Net	Total: 280 - Taylor Grazing		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-27%

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Klamath County, Oregon 2013-2014 Budget Presentation

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

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

260 - Community Development

760 - Surveyor

160 - Tourism

301 - Title III

785 - Economic Development

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Department 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, and Solid Waste 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, Parks and the Code Enforcement Divisions with a total of 48.21 FTEs. The CDD Director's position was eliminated from the budget this year to help the department fiscally survive. The CDD admin division is comprised of the Manager, and a portion of the Accounting Specialist. The CDD Manager provides direct oversight and management of the department's division budgets, and all payroll matters. The primary stakeholders for the CDD are the building/development contractors, realtors, development consultants, State regulatory agencies and the citizens of the County. Over the past two years, great effort has been expended department wide to cross-train all personnel. This initiative instituted by the Building Official, has enabled CDD to meet the needs of our stakeholders and the citizens of the community at a time when department staffing and operating hours have been drastically reduced.

Successes:

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

Challenges:

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

Budget Overview:**Major Revenue**

The primary funding source for the CDD Department comes from fees for services rendered or permits sold, currently budgeted at \$1,416,406. A subsidy from the general fund of \$200,000 will be utilized to help fund the Planning, and On-Site Divisions. Code Enforcement will utilize a small portion of Solid Waste franchise fees. With the reduced subsidy from the general fund a new Community Development fee will be presented as a new 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 of franchise fees received from commercial haulers.

Major Expenditures

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

Significant Changes:

Previously the general fund provided partial support to the Planning, Code Enforcement, and On-Site Divisions. The Solid Waste operating budget was utilized last budget year to compensate for the loss of general fund support. The BOCC this year reinstated a portion of the CDD general fund subsidy in the amount of \$200,000 to support Planning and On-Site. As a result of declining revenue, the reduced operating hours of CDD will continue indefinitely; along with these reduced hours will be a reduced number of weekly trips to North County and it is unlikely that in the near future the North County building office will be re-opened.

Key issues:

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

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:

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

Director	.80 FTE
Planner III	.80 FTE
GIS Planner	.25 FTE (cost split with GIS Department)
Permit Tech	1 FTE

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

- Permit Reviews/Decisions/Recommendations
- Development Code interpretation and consultation
- Coordinate with Economic Development, Building Division, and other agencies
- Plan and Development Code updates

- Planning Commission support and training
- Administer the flood insurance program
- Public outreach & education

The Division uses tools such as the GIS and TrackIt permit system to efficiently conduct its work. The Planning Division routinely coordinates with State and local agencies in the course of their work. Planning staff members belong to the American Planning Association and one is AICP certified. 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 60 days.

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

Much of the Planning Division's work is answering questions from the public that have no permit, and hence no revenue attached to it. That work is done by staff at the counter, through e-mails, and by telephone. The benefit to the general public of this work is supported by a contribution of general fund dollars to the budget.

Successes and Challenges:

Calendar Year 2012

8,500	Number of e-mail and telephone calls to customers responding to questions
1,188	Number of customers assisted at the Counter
445	Number of LUCS permits (including site plans) issued
154	Number of Land Use Permits (e.g., Conditional Use Permits) issued, including administrative, public hearing, and appeal processes.
32	Number of Code Violation cases we assisted the Code Enforcement Officer on – including research, coordination, meetings, and Court appearances
9	Number of Planning Commission meetings – hearings and work sessions – where we prepared a staff report, made a presentation, and created and mailed a packet
2	Number of appeal hearings to the Board of Commissioners
2	Number of legislative amendments to the Comprehensive Plan and Development Code processed and adopted (update of Destination Resort Map, Urban TSP, etc)

Budget Overview:

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

Major Revenue

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

A new Community Development fee is proposed to help supplement the reduction in 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:

A reduction in general fund support necessitates a Community Development surcharge (proposed, not yet approved) that will generate about \$35,000 in additional revenue. Continuing the theme from last year, we have reduced the only two planners to 32 hours per week. Depending on the level of permit activity, we may see a reduction in customer service.

We also reduced the materials and services expenditures for the upcoming fiscal year budget (e.g., less travel and training). Although we obtained some funds from the Oregon Department of Transportation and other sources for grant work, it was an insignificant amount.

Key issues:**Customer Service / Permit Issuance**

The Planning Division is down from prior years where we had two to three additional staff. With only 2.85 FTE staff, if someone is sick or on vacation it puts pressure on the remaining staff to conduct normal operations. With the 32 hour work week and reduced staff, we may be facing longer turnaround times for permit issuance and response to questions. Depending on the level of permit activity, we may be facing reduced office hours and a REDUCTION in customer service.

Long Range Planning: Update of Plan and Development Code

Although the Development Code has been amended numerous times over the years, there has not been a comprehensive update since the mid nineties. The Code is internally inconsistent, does not conform to the Comprehensive Plan, and is inconsistent with numerous state statutes and rules adopted over the years. The County needs to address this issue soon or it will only get more difficult to administer the Code in its existing state.

The longer we put off doing a comprehensive update of the Development Code, the more we put future economic development projects at risk OF DELAYS & INCREASED COSTS.

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 statutes cited above, Building Division rules are found in Chapter 918 of the Oregon Administrative Rules.

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. Primary functions include:

- Construction Plan Review (Structural, Fire-and-Life-Safety, Mechanical, Electrical, Plumbing, Manufactured Dwellings, Parks and Camps, etc.)
- Building Permit Processing

- Construction Inspection
- Building Code Consultation
- Public Outreach and Education
- Emergency Response (Weather/Earthquake/Other)

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

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

Successes:

During several years of drastically declining revenues, the Building Division has maintained key services at mandated levels by eliminating non-essential expenses such as discretionary travel, training, and office expenditures. Major reductions have been accomplished in personnel services by decreasing work hours from 40 per week to 32 per week, and most significantly, reduction of FTE's by over 40%.

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

A new and significant revenue source has been created by providing inspection services to Lake County. This service is provided through an Intergovernmental Agreement with the State of Oregon. This has resulted in approximately \$14,500 of revenue this FY to date.

A second new revenue source is a third-party inspection agreement with One-Build, a local prefabricated structure manufacturing facility. This partnership is just starting to generate revenue and should bring more consistent monies, including during periods when site-built construction activities are slow.

Challenges:

Significant challenges include:

- No Division Reserves – Pre-recession reserves have been depleted
- Maintaining Multi-Discipline Staff – Upcoming significant project- OIT Geothermal Generation Plant
- Training and Certification Expenses – Mandated continuing education expenses continue for key staff
- Dwindling Vehicle Replacement Reserves – Vehicle reserves have been tapped to use for Division operating expenses

- Increase Fuel Cost and Maintenance of Aging Fleet – Vehicles are aging, increasing maintenance costs and reducing reliability
- Closure of North County Field Office – Lay-off of North County inspector and closure of field office necessitates more travel from Klamath by other inspectors
- Funding of Code Enforcement – Revenues collected from “investigation fees” do not offset contribution to Code Enforcement officer function

Budget Overview:

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

Revenue

Nearly all revenue into the Division is from construction permits and plan reviews. These make up approximately 70% and 25% of revenue respectively. Contracted inspections in Lake County and administrative fees for collection of school construction excise tax each made up about 2% of past year revenue. The remainder is from interest and minor miscellaneous fees.

Expenditures

Personnel services costs (direct and indirect) make up about 87% of the Divisions expenditures. Administrative services transfer and space rent make up about 5%, vehicle cost 3%, required continuing education (travel, registration, books, licensing, etc.) 1%, software support 1%. The remaining 3% is spread among general office expenditures such as supplies, credit card fees, phones, postage, and office machines.

Significant Changes:

As indicated, there has been a drastic reduction in revenue in the past several years, and well below our tracking of the 14-year baseline average. There are several large upcoming commercial projects that may result in a significant revenue surge in the next year. In an effort to balance both maintaining the required skills for forecasted work, and responding to current revenue shortfall, the division is maintaining a 32-hour work week, and will not fill two vacant positions within the division. All vehicle reserves have been utilized for past years and are no longer available.

Key issues:

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

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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. We charge for any copies needed, but otherwise no revenues are generated from this unless it requires a substantial amount of time to complete.

Division Overview:

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

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

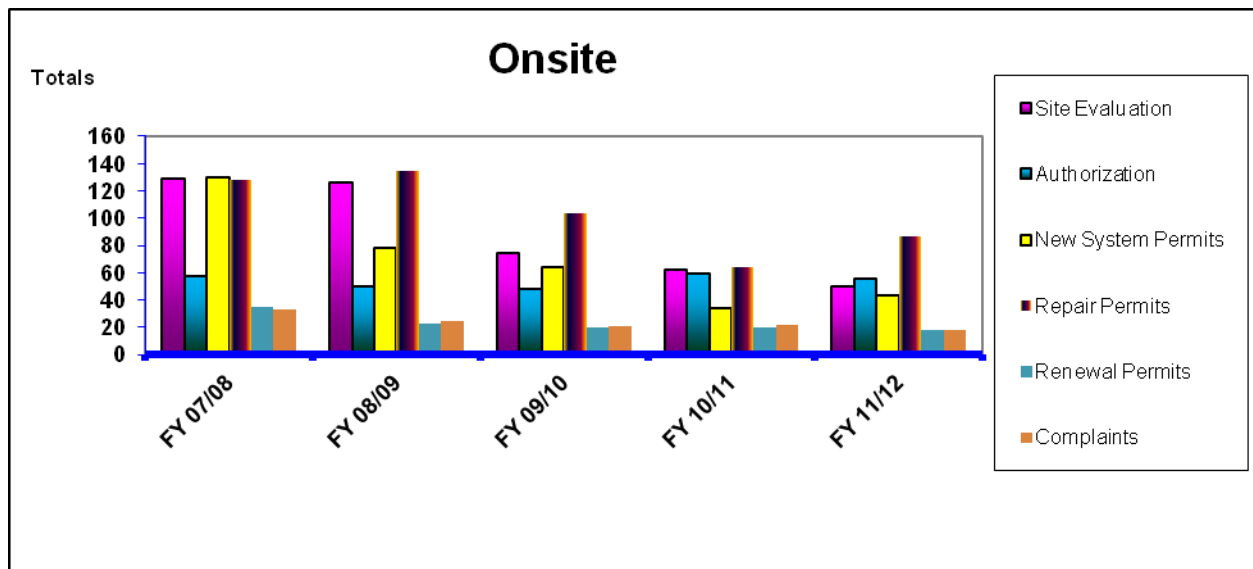
Successes and Challenges:

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

In spite of the scheduling challenges brought on by the staff and hour reductions, we are continuing to benefit Klamath County with the convenience of the county offered services. Thus eliminating the property development delays associated with long distance DEQ sign-offs, permits, and inspections, as well as the expense of higher DEQ application fees for most services. *Current fees at DEQ for a Site Evaluation and Standard System Permit start at \$1,499; similar permit and inspection with the county are currently at \$1,339. (These fees do not include the current DEQ \$60.00 surcharge fee.)*

Five Year Activity Comparison

Application Type	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13
8 Months						
Site Evaluations	129	126	74	62	50	28
Authorizations	55	50	48	59	56	25
New System Permits	130	78	64	34	43	25
Repair Permits	131	135	104	64	87	60
Renewal Permits	36	23	20	20	18	5
Complaints	33	25	21	22	18	9



Budget Overview:

The On-Site Program, in the past, has been totally fee supported by application revenues, however, during the economic downturn has needed to rely on supplements from other sources in order to maintain continued local operation.

Major Revenue

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

Major Expenditures

Major Expenditures are state DEQ surcharge fees, 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.

Significant Changes:

- On-Site will be presenting a fee adjustment based off current CPI, to start July 1, 2013.
- Receiving general fund support will enable On-Site to maintain the current staffing of 1.3 FTE, consisting of a Permit Technician at 0.5 FTE, and Environmental Health Manager working a 32 hour week.

Key Issues:

- Preventing lag in the permitting/development process, and maintaining efficient customer service despite limited staff, and reduced work hours
- Permit Technician splitting time and budget with Building Dept.
- Revenue shortfall

- Depleted vehicle reserve fund
- Dependence on supplemental funds for continued operation locally

Lower revenues in successive years have created a need to continually search for ways to overcome the shortage. Budget and personnel have already been cut to the bare minimum, and supplemental funds are necessary in order to keep the program operating locally.

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.

Self Imposed Services:

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

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

Division Overview:

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

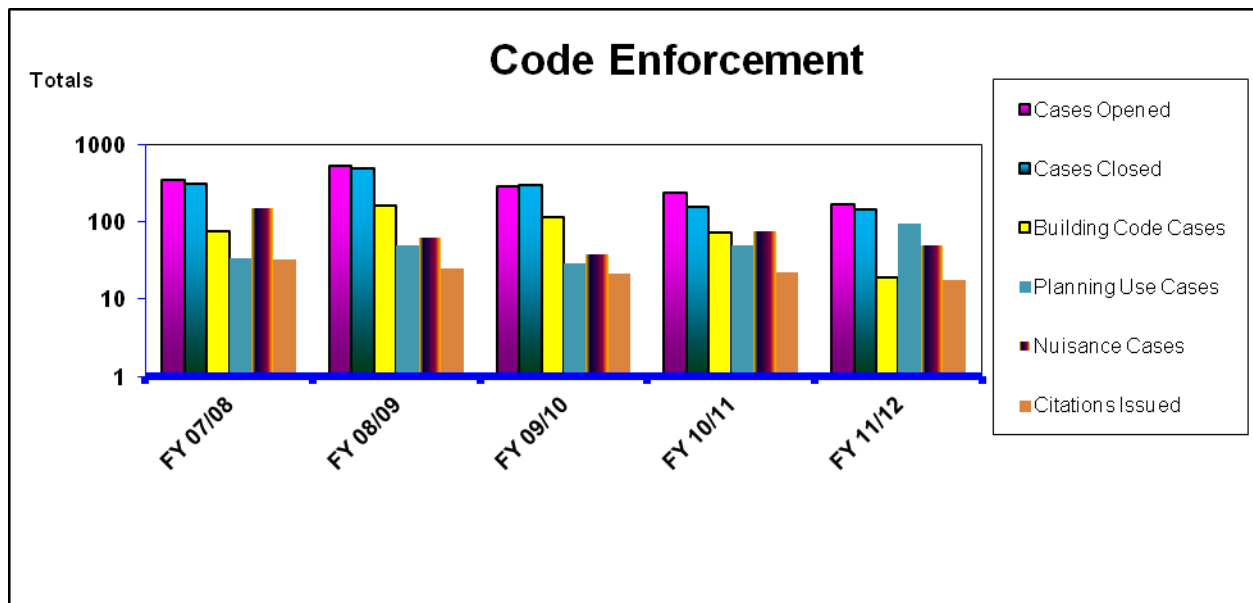
The Key Services provided by CE are:

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

Successes:

Fiscal Year 2007-2008 Comparison to Fiscal year 2011-2012					
	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12
Cases Opened	343	519	288	237	166
Cases Closed	310	487	298	154	143
Building Code Cases	76	163	113	73	19
Planning Use Cases	34	50	29	49	95
Nuisance Cases	151	63	38	74	49
Citations Issued	11	7	8	10	5

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

**Challenges:**

Prosecuting code enforcement cases in the Klamath County Circuit Court continues to be a challenge. If we are successful in obtaining a judgment in the County's favor, quite often the judgment awarded does not come close to recovering the resources expended on the case even though this information is presented during the trial. The code enforcement division is almost always more successful in prosecuting a case when complainants/citizens are willing to testify on behalf of the County. Hence, we do not act on anonymous "nuisance related complaints" called in to the Code Enforcement Officer. Collecting on assessed fines also continues to be a challenge; for delinquent accounts, the CE Division has a contract with Carter Jones.

Budget Overview:**Major revenue**

In past years Code Enforcements primary funding source came from the general fund. This year the general fund chose not to support Code Enforcement as it is not a mandated program. Funding comes from fines paid and the building division. Specifically, the building division funds the CE Division about \$7,400 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.

A new Community Development fee is proposed to help supplement the loss in general fund support.

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:

Code Enforcement will not be funded with general fund dollars this FY, therefore other methods of revenue are being sought.

Since 2008, Klamath County has gone from having three Code Enforcement Officers to the current .80 FTE Code Enforcement Officer we now have. Needless to say, with the expansive geographical size of Klamath County responding to complaints county-wide will continue to be real challenge, and requires a process be implemented to prioritize case load. The prioritization of cases is as follows:

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

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

Key issues:

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

Klamath County, Oregon
2013-2014 Budget Financial Presentation
260 Community Development

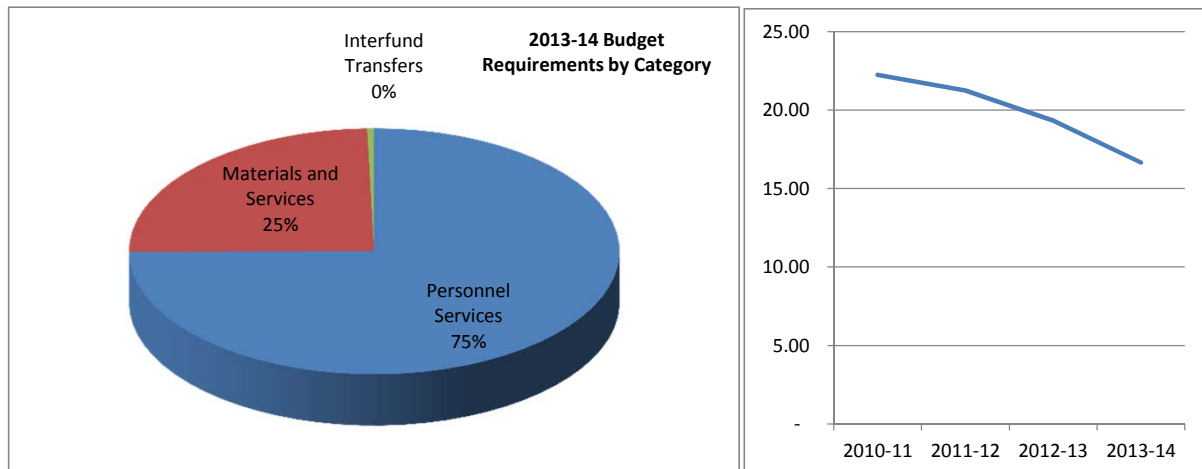
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	1,457,545	1,434,028	1,601,665	1,398,151
Materials and Services	430,253	434,820	656,753	459,104
Interfund Transfers	207,677	317,539	-	8,643
Subtotal Current Expenditures	2,095,476	2,186,387	2,258,418	1,865,898
Unappropriated Fund Balance	96,825	47,617	-	-
Subtotal Noncurrent Expenditures	96,825	47,617	-	-
Total Requirements by Budgetary Category	2,192,300	2,234,003	2,258,418	1,865,898

<u>Requirements by Fund</u>				
Community Development (603)	2,192,300	2,234,003	2,258,418	1,865,898
Total Requirements by Fund	2,192,300	2,234,003	2,258,418	1,865,898

<u>Resources by Budgetary Category</u>				
Licenses, Fees and Permits	17,882	17,179	31,130	98,458
Intergovernmental	-	17,380	23,322	-
Charges for Services	1,020,396	1,120,361	1,818,336	1,457,825
Fines and Forfeitures	8,211	1,311	2,150	1,300
Investment Earnings	3,142	240	300	100
Interfund Transfers	845,957	941,007	350,972	256,824
Miscellaneous	27,085	39,702	18,564	15,000
Beginning Fund Balance	269,629	96,825	13,644	36,391
Total Resources by Budgetary Category	2,192,300	2,234,003	2,258,418	1,865,898

Full-Time Employee Equivalents	22.25	21.25	19.33	16.65
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Planning Division	333,628	240,608	2.85
Building Division	1,086,605	891,749	10.60
On-Site Division	172,008	113,441	1.30
Self imposed Code Enforcement	77,335	45,493	0.70
Community Development Admin	196,322	106,860	1.20
Total Mandates	1,865,898	1,398,151	16.65



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Community Development/Administration	Accounting Specialist	60326026661555	0.2000	Local 121	LH14	7	\$0.00	\$7,817.47	\$179.80	\$484.68	\$113.35	\$179.80	\$6.890	\$1,860.00	\$4.18	\$4.08	\$1,250.80	\$11,901.05
Community Development/Administration	CDD Manager	60326026663571	1.0000	Non-Union	UF27	6	\$0.00	\$66,732.00	\$1,534.84	\$4,137.38	\$967.61	\$1,534.84	\$34.452	\$9,300.00	\$20.88	\$20.40	\$10,677.12	\$94,959.52
Community Development 603-260-266			1.2000				\$0.00	\$74,549.47	\$1,714.64	\$4,622.07	\$1,080.97	\$1,714.64	\$41.34	\$11,160.00	\$25.06	\$24.48	\$11,927.92	\$106,860.58
Community Development/Administration	Code Enforcement Officer	60326026560910	0.7000	Local 121	LH17	4	\$384.00	\$29,627.03	\$681.42	\$1,836.88	\$429.59	\$681.42	\$24.116	\$7,440.00	\$16.70	\$16.32	\$4,740.33	\$45,493.81
Community Development 603-260-265			0.7000				\$384.00	\$29,627.03	\$681.42	\$1,836.88	\$429.59	\$681.42	\$24.12	\$7,440.00	\$16.70	\$16.32	\$4,740.33	\$45,493.81
Community Development/On-site	Permit Technician	60326026361476	0.5000	Local 121	LH15	5	\$0.00	\$19,206.00	\$883.48	\$2,381.54	\$556.97	\$883.48	\$51.68	\$9,300.00	\$20.88	\$20.40	\$6,145.92	\$39,450.35
Community Development/On-site	On-Site Manager	60326026362287	0.8000	Non-Union	UF26 - 0.80	7	\$480.00	\$50,400.00	\$1,159.20	\$3,124.80	\$730.80	\$1,159.20	\$27.56	\$9,300.00	\$20.88	\$20.40	\$8,064.00	\$74,006.84
Community Development 603-260-263			1.3000				\$480.00	\$69,606.00	\$2,042.68	\$5,506.34	\$1,287.77	\$2,042.68	\$79.24	\$18,600.00	\$41.76	\$40.80	\$14,209.92	\$113,457.19
Community Development/Building	Building Inspector III	60326026260823	1.0000	Local 121	LH24	7	\$480.00	\$64,122.24	\$1,474.81	\$3,975.58	\$929.77	\$1,474.81	\$34.45	\$9,300.00	\$20.88	\$20.40	\$10,259.56	\$91,612.50
Community Development/Building	Building Inspector III	60326026260823	1.0000	Local 121	LH24	7	\$480.00	\$64,122.24	\$1,474.81	\$3,975.58	\$929.77	\$1,474.81	\$34.45	\$9,300.00	\$20.88	\$20.40	\$10,259.56	\$91,612.50
Community Development/Building	Building Inspector III	60326026260823	1.0000	Local 121	LH24	7	\$480.00	\$64,122.24	\$1,474.81	\$3,975.58	\$929.77	\$1,474.81	\$34.45	\$9,300.00	\$20.88	\$20.40	\$10,259.56	\$91,612.50
Community Development/Building	Building Inspector III	60326026260823	1.0000	Local 121	LH24	7	\$480.00	\$64,122.24	\$1,474.81	\$3,975.58	\$929.77	\$1,474.81	\$34.45	\$9,300.00	\$20.88	\$20.40	\$10,259.56	\$91,612.50
Community Development/Building	Building Official	60326026260860	1.0000	Non-Union	UF31	3	\$480.00	\$68,264.46	\$1,570.08	\$4,232.40	\$989.83	\$1,570.08	\$34.45	\$9,300.00	\$20.88	\$20.40	\$10,922.31	\$96,924.90
Community Development/Building	Res. Plans Ex - Multi Fam	60326026260906	1.0000	Local 121	LH23	7	\$0.00	\$60,614.64	\$1,394.14	\$3,758.11	\$878.91	\$1,394.14	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,698.34	\$87,114.01
Community Development/Administration	Code Enforcement Officer	60326026260910	0.1000	Local 121	LH17	4	\$96.00	\$4,273.58	\$98.29	\$264.96	\$61.97	\$98.29	\$3.45	\$1,860.00	\$4.18	\$4.08	\$683.77	\$7,352.56
Community Development/Building	Senior Plans Examiner	60326026260954	1.0000	Non-Union	UF29	7	\$0.00	\$72,240.00	\$1,661.52	\$4,478.88	\$1,047.48	\$1,661.52	\$34.45	\$9,300.00	\$20.88	\$20.40	\$11,558.40	\$102,023.53
Community Development/Administration	Permit Technician	60326026261476	1.0000	Local 121	LH15	5	\$0.00	\$38,727.36	\$890.73	\$2,401.10	\$561.55	\$890.73	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,196.38	\$59,043.57
Community Development/Administration	Permit Technician	60326026261476	1.0000	Local 121	LH15	7	\$0.00	\$41,050.08	\$944.15	\$2,545.10	\$595.23	\$944.15	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,568.01	\$62,022.46
Community Development/On-site	Permit Technician	60326026261476	0.5000	Local 121	LH15	5	\$0.00	\$19,206.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$19,206.00
Community Development 603-260-262			10.6000				\$2,976.00	\$624,987.32	\$13,932.97	\$37,558.44	\$8,783.83	\$13,932.97	\$347.97	\$94,860.00	\$212.98	\$208.08	\$96,925.01	\$891,749.56
Community Development/Planning	GIS Planner	60326026160597	0.2500	Local 121	LH18	7	\$0.00	\$11,885.94	\$273.38	\$736.93	\$172.35	\$273.38	\$8.61	\$2,325.00	\$10.44	\$10.20	\$1,901.75	\$17,597.97
Community Development/Planning	Planning Director	60326026160650	0.8000	Non-Union	UF31 - 0.80	7	\$480.00	\$64,195.20	\$1,476.49	\$3,980.10	\$930.83	\$1,476.49	\$27.56	\$9,300.00	\$20.88	\$20.40	\$10,271.23	\$91,699.19
Community Development/Planning	Planner III	60326026160660	0.8000	Non-Union	UH26	5	\$0.00	\$47,837.18	\$1,100.26	\$2,965.91	\$693.64	\$1,100.26	\$27.56	\$9,300.00	\$20.88	\$20.40	\$7,653.95	\$70,720.03
Community Development/Planning	Permit Technician	60326026161476	1.0000	Local 121	LH15	5	\$0.00	\$39,934.02	\$918.48	\$2,475.91	\$579.04	\$918.48	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,389.44	\$60,591.11
Community Development 603-260-261			2.8500				\$480.00	\$163,852.34	\$3,768.60	\$10,158.85	\$2,375.86	\$3,768.60	\$98.19	\$30,225.00	\$73.08	\$71.40	\$26,216.38	\$240,608.30

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32020	Fees - Code/Policies/Copies	7.00	0.00	50.00	0.00	(50.00)	-100%
32110	Permits - Mobile Home	17,382.00	16,364.00	30,000.00	20,000.00	(10,000.00)	-33%
32116	Gas - Medical	177.00	179.20	500.00	500.00	0.00	0%
32169	ORS 455.447 Surcharge	82.53	76.16	200.00	200.00	0.00	0%
33242	Fees - Sign Off	50.00	0.00	25.00	0.00	(25.00)	-100%
34045	Fees - Community Development	0.00	0.00	0.00	70,000.00	70,000.00	N/A
34160	Franchise Fee - Solid Waste	0.00	0.00	0.00	7,613.00	7,613.00	N/A
34231	Fees - NSF Check	183.33	559.49	355.00	145.00	(210.00)	-59%
Account Classification Total: LP - Licenses, Fees and Permits		\$17,881.86	\$17,178.85	\$31,130.00	\$98,458.00	\$67,328.00	216%
IG - Intergovernmental							
33612	Grants - Transportation	0.00	0.00	18,322.00	0.00	(18,322.00)	-100%
33994	Title III	0.00	17,380.00	5,000.00	0.00	(5,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$0.00	\$17,380.00	\$23,322.00	\$0.00	(\$23,322.00)	-100%
CS - Charges for Service							
32100	Permits - Building	240,626.17	271,806.81	300,000.00	311,500.00	11,500.00	4%
32111	Permits - Electrical	157,164.20	165,849.74	269,000.00	220,185.00	(48,815.00)	-18%
32112	Permits - Plumbing	67,778.25	80,329.20	100,000.00	90,000.00	(10,000.00)	-10%
32113	Permits - Mechanical	94,463.52	91,066.82	88,000.00	89,615.00	1,615.00	2%
33240	Fees - Subsurface Insepection	117,456.50	128,677.80	126,500.00	129,000.00	2,500.00	2%
33243	Fees - Pumper Truck	455.00	129.00	100.00	135.00	35.00	35%
33651	Inspections - Minor Label	1,575.00	1,950.00	1,125.00	1,125.00	0.00	0%
33652	Inspections - Contract	18,877.50	18,186.75	18,000.00	18,000.00	0.00	0%
34091	Plan Check	187,954.29	228,395.23	349,000.00	310,000.00	(39,000.00)	-11%
34092	Insepections - In Plant	1,509.00	609.00	1,200.00	1,200.00	0.00	0%
34093	Plan Review - Third Party	0.00	658.42	10,000.00	1,000.00	(9,000.00)	-90%
34094	Hourly Inspection - Third Party	0.00	0.00	10,000.00	1,000.00	(9,000.00)	-90%
34280	Copies/Maps	530.06	657.45	700.00	700.00	0.00	0%
34281	Copies	148.44	657.26	410.00	300.00	(110.00)	-27%
34900	Land Use Apps	93,532.50	89,328.60	141,678.00	87,888.00	(53,790.00)	-38%
34910	Site Plan Review	38,325.30	42,058.70	46,000.00	40,000.00	(6,000.00)	-13%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
36705	Fees - CDD Admin Charge	0.00	0.00	356,623.00	156,177.00	(200,446.00)	-56%
Account Classification Total: CS - Charges for Service		\$1,020,395.73	\$1,120,360.78	\$1,818,336.00	\$1,457,825.00	(\$360,511.00)	-20%
FF - Fines and Forfeitures							
33241	Revenues - Enforcement	2,822.83	612.00	1,000.00	300.00	(700.00)	-70%
35150	Fines - Violation	5,387.92	698.68	1,150.00	1,000.00	(150.00)	-13%
Account Classification Total: FF - Fines and Forfeitures		\$8,210.75	\$1,310.68	\$2,150.00	\$1,300.00	(\$850.00)	-40%
IN - Interest							
39150	Investments - Interest On	3,141.88	239.55	300.00	100.00	(200.00)	-67%
Account Classification Total: IN - Interest		\$3,141.88	\$239.55	\$300.00	\$100.00	(\$200.00)	-67%
MI - Miscellaneous							
36100	Miscellaneous	27,084.50	39,701.78	18,564.00	15,000.00	(3,564.00)	-19%
Account Classification Total: MI - Miscellaneous		\$27,084.50	\$39,701.78	\$18,564.00	\$15,000.00	(\$3,564.00)	-19%
TI - Interfund Transfers							
36235	Trans - Park	10,556.00	10,556.00	0.00	0.00	0.00	N/A
36241	Trans - Code Enforcement	28,148.00	28,148.00	0.00	8,643.00	8,643.00	N/A
36330	Trans - General Non Dept	351,256.00	319,643.00	34,000.00	200,000.00	166,000.00	488%
36570	Trans - Solid Waste	137,224.00	137,224.00	0.00	0.00	0.00	N/A
37460	Trans - Risk Management	50,907.52	0.00	0.00	0.00	0.00	N/A
37462	Trans - Economic Develop	10,000.00	0.00	0.00	0.00	0.00	N/A
39005	Trans - Planning	29,601.00	69,198.00	0.00	0.00	0.00	N/A
39029	Trans - Electrical	139,027.00	213,459.00	0.00	0.00	0.00	N/A
39030	Trans - Solid Waste	0.00	0.00	255,255.00	0.00	(255,255.00)	-100%
39033	Trans - Equipment Rent	0.00	0.00	0.00	45,181.00	45,181.00	N/A
39036	Trans - from General Operations	0.00	1,000.00	0.00	0.00	0.00	N/A
39039	Trans - Vehicle Reserve	78,681.00	151,223.00	61,717.00	3,000.00	(58,717.00)	-95%
39220	Trans - Recycling	10,556.00	10,556.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$845,956.52	\$941,007.00	\$350,972.00	\$256,824.00	(\$94,148.00)	-27%
FB - Fund Balances							
31001	Beginning Fund Balance	269,629.16	96,824.78	13,644.00	36,391.00	22,747.00	167%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Account Classification Total: FB - Fund Balances		\$269,629.16	\$96,824.78	\$13,644.00	\$36,391.00	\$22,747.00	167%
Revenues Total		\$2,192,300.40	\$2,234,003.42	\$2,258,418.00	\$1,865,898.00	(\$392,520.00)	-17%
<u>Expenditures</u>							
PS - Personnel Services							
60334	Community Development Director	76,867.12	71,842.64	82,944.00	0.00	(82,944.00)	-100%
60597	GIS Planner	8,765.81	9,940.75	11,761.00	11,886.00	125.00	1%
60630	Associate Planner	44,008.36	11,827.18	0.00	0.00	0.00	N/A
60650	Planning Director	72,488.00	73,365.80	79,940.00	63,715.00	(16,225.00)	-20%
60660	Senior Planner	80,656.40	52,399.62	57,025.00	47,837.00	(9,188.00)	-16%
60823	Building Inspector III	273,003.35	291,268.00	378,761.00	318,211.00	(60,550.00)	-16%
60860	Building Official	66,359.76	68,851.71	79,644.00	67,784.00	(11,860.00)	-15%
60906	Resident/Multi Family Plans	50,701.28	52,950.79	60,382.00	60,615.00	233.00	0%
60910	Code Enforcement	73,925.34	66,302.70	40,022.00	33,421.00	(6,601.00)	-16%
60911	Senior Combination Inspector	11,621.28	5,645.25	34,684.00	0.00	(34,684.00)	-100%
60954	Sr Plans Examiner	59,681.40	62,848.80	72,240.00	72,240.00	0.00	0%
61476	Permit Technician	121,707.18	129,738.70	131,771.00	158,123.00	26,352.00	20%
61495	Office Technician	14,795.07	15,361.48	18,396.00	0.00	(18,396.00)	-100%
61555	Accounting Specialist	35,182.04	37,357.71	7,740.00	7,817.00	77.00	1%
62285	Sr Environmental Hlth Specialist	141.72	0.00	0.00	0.00	0.00	N/A
62287	On Site Manager	51,035.95	49,936.24	49,920.00	49,920.00	0.00	0%
63571	C D D Manager	35,365.57	60,664.00	62,676.00	66,732.00	4,056.00	6%
63930	FICA	74,567.57	76,532.71	89,754.00	73,641.00	(16,113.00)	-18%
63940	Workmans Compensation Tax	368.62	477.77	738.00	573.00	(165.00)	-22%
63941	Workmans Compensation	0.00	9,470.50	26,985.00	22,141.00	(4,844.00)	-18%
63950	Medical Insurance	164,519.11	150,543.82	157,545.00	162,285.00	4,740.00	3%
63951	Life Insurance	603.70	497.01	473.00	370.00	(103.00)	-22%
63952	Short Term Disability	437.75	421.60	397.00	360.00	(37.00)	-9%
63960	Retirement - General	106,529.03	105,232.97	125,242.00	154,019.00	28,777.00	23%
63980	Unemployment Compensation	28,239.00	24,910.47	26,985.00	22,141.00	(4,844.00)	-18%
63990	Cell Phone Allowance	5,975.00	5,640.00	5,640.00	4,320.00	(1,320.00)	-23%
Account Classification Total: PS - Personnel Services		\$1,457,545.41	\$1,434,028.22	\$1,601,665.00	\$1,398,151.00	(\$203,514.00)	-13%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
MS - Material and Services							
44010	Mgmt Travel & Training	2,312.53	1,433.80	2,810.00	2,600.00	(210.00)	-7%
44040	Staff Travel & Training	2,422.45	3,936.11	7,510.00	6,900.00	(610.00)	-8%
44080	Office Machine Repairs	727.51	972.68	1,100.00	1,100.00	0.00	0%
44100	Supplies - Office	8,080.71	6,402.81	7,200.00	6,950.00	(250.00)	-3%
44110	Supplies - Other	2,044.33	1,013.49	1,650.00	1,350.00	(300.00)	-18%
44113	Office Equipment	0.00	0.00	50.00	0.00	(50.00)	-100%
44114	Office Furniture	49.60	0.00	0.00	0.00	0.00	N/A
44135	Tools	65.00	0.00	150.00	150.00	0.00	0%
44200	Dues / Fees	4,872.49	3,587.50	4,750.00	4,710.00	(40.00)	-1%
44201	Fees / Rebate	14,420.00	15,240.00	15,000.00	15,000.00	0.00	0%
44203	Credit Card Fees	10,439.83	15,111.40	13,800.00	0.00	(13,800.00)	-100%
44250	Vehicle Fuel	21,961.09	29,056.40	31,000.00	30,300.00	(700.00)	-2%
44260	Vehicle Maintenance & Repair	8,470.76	18,132.82	16,000.00	13,200.00	(2,800.00)	-18%
44300	Equip Maintenance & Repair	0.00	0.00	50.00	50.00	0.00	0%
44450	Witness Fees	0.00	0.00	200.00	0.00	(200.00)	-100%
44640	Telephone	9,262.89	8,298.11	9,190.00	9,100.00	(90.00)	-1%
44700	Postage	5,089.83	2,765.72	3,300.00	2,950.00	(350.00)	-11%
44710	Publications / Periodicals	59.40	150.93	50.00	50.00	0.00	0%
44720	Legal Notice Publish	1,567.63	2,131.39	1,500.00	2,000.00	500.00	33%
44730	Printing	74.00	148.00	400.00	400.00	0.00	0%
45015	Administration Fees	0.00	0.00	210,351.00	94,419.00	(115,932.00)	-55%
45020	Contract Services	3,600.00	2,700.00	3,600.00	43,645.00	40,045.00	1112%
45021	Interest Expense	6.15	0.00	0.00	0.00	0.00	N/A
45111	Software Support	15,963.00	16,902.00	17,052.00	28,200.00	11,148.00	65%
45670	Planning Commission Fees	30.00	152.41	100.00	100.00	0.00	0%
45800	Refunds	0.00	0.00	0.00	2,000.00	2,000.00	N/A
45880	Computer Software	1,037.00	1,098.00	1,098.00	1,800.00	702.00	64%
46140	Books	2,938.01	350.25	2,050.00	2,050.00	0.00	0%
46780	Abatement	0.00	0.00	8,744.00	0.00	(8,744.00)	-100%
99755	Risk Management	0.00	0.00	6,118.00	7,004.00	886.00	14%
99760	Insurance/Liability	16,000.00	16,000.00	9,965.00	13,114.00	3,149.00	32%
99765	Insurance/Workmans Compensation	20,023.00	10,513.82	0.00	0.00	0.00	N/A
99770	Internal Services	207,653.00	207,653.00	207,653.00	95,164.00	(112,489.00)	-54%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 261 - Planning							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32020	Fees - Code/Policies/Copies	7.00	0.00	50.00	0.00	(50.00)	-100%
34045	Fees - Community Development	0.00	0.00	0.00	35,000.00	35,000.00	N/A
34231	Fees - NSF Check	170.00	0.00	80.00	40.00	(40.00)	-50%
Account Classification Total: LP - Licenses, Fees and Permits		\$177.00	\$0.00	\$130.00	\$35,040.00	\$34,910.00	26854%
IG - Intergovernmental							
33612	Grants - Transportation	0.00	0.00	18,322.00	0.00	(18,322.00)	-100%
33994	Title III	0.00	17,380.00	5,000.00	0.00	(5,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$0.00	\$17,380.00	\$23,322.00	\$0.00	(\$23,322.00)	-100%
CS - Charges for Service							
34280	Copies/Maps	530.06	657.45	700.00	700.00	0.00	0%
34900	Land Use Apps	93,532.50	89,328.60	141,678.00	87,888.00	(53,790.00)	-38%
34910	Site Plan Review	38,325.30	42,058.70	46,000.00	40,000.00	(6,000.00)	-13%
Account Classification Total: CS - Charges for Service		\$132,387.86	\$132,044.75	\$188,378.00	\$128,588.00	(\$59,790.00)	-32%
MI - Miscellaneous							
36100	Miscellaneous	14,714.44	6,101.00	3,064.00	0.00	(3,064.00)	-100%
Account Classification Total: MI - Miscellaneous		\$14,714.44	\$6,101.00	\$3,064.00	\$0.00	(\$3,064.00)	-100%
TI - Interfund Transfers							
36330	Trans - General Non Dept	240,223.00	218,602.93	34,000.00	170,000.00	136,000.00	400%
37460	Trans - Risk Management	36,258.52	0.00	0.00	0.00	0.00	N/A
37462	Trans - Economic Develop	10,000.00	0.00	0.00	0.00	0.00	N/A
39030	Trans - Solid Waste	0.00	0.00	158,047.00	0.00	(158,047.00)	-100%
39039	Trans - Vehicle Reserve	0.00	25,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$286,481.52	\$243,602.93	\$192,047.00	\$170,000.00	(\$22,047.00)	-11%
FB - Fund Balances							
31001	Beginning Fund Balance	6,165.82	1,857.23	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 603 - Community Development

Department: 260 - Community Development

Sub Department: 261 - Planning

Account Classification Total: FB - Fund Balances		\$6,165.82	\$1,857.23	\$0.00	\$0.00	\$0.00	0%
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Sub Department Total: 261 - Planning		\$439,926.64	\$400,985.91	\$406,941.00	\$333,628.00	(\$73,313.00)	-18%
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Expenditures

PS - Personnel Services

60597	GIS Planner	8,765.81	9,940.75	11,761.00	11,886.00	125.00	1%
60630	Associate Planner	44,008.36	11,827.18	0.00	0.00	0.00	N/A
60650	Planning Director	72,488.00	73,365.80	79,940.00	63,715.00	(16,225.00)	-20%
60660	Senior Planner	80,656.40	52,399.62	57,025.00	47,837.00	(9,188.00)	-16%
61476	Permit Technician	33,112.86	35,303.94	36,422.00	39,934.00	3,512.00	10%
63930	FICA	16,684.39	13,077.53	14,178.00	12,535.00	(1,643.00)	-12%
63940	Workmans Compensation Tax	83.27	86.33	122.00	98.00	(24.00)	-20%
63941	Workmans Compensation	0.00	1,691.22	4,263.00	3,769.00	(494.00)	-12%
63950	Medical Insurance	35,983.32	24,169.69	26,325.00	30,225.00	3,900.00	15%
63951	Life Insurance	120.89	80.04	68.00	73.00	5.00	7%
63952	Short Term Disability	100.30	76.50	66.00	71.00	5.00	8%
63960	Retirement - General	23,696.72	18,314.99	20,386.00	26,216.00	5,830.00	29%
63980	Unemployment Compensation	5,980.00	4,235.08	4,263.00	3,769.00	(494.00)	-12%
63990	Cell Phone Allowance	855.00	480.00	480.00	480.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$322,535.32	\$245,048.67	\$255,299.00	\$240,608.00	(\$14,691.00)	-6%

MS - Material and Services

44010	Mgmt Travel & Training	725.17	17.50	711.00	700.00	(11.00)	-2%
44040	Staff Travel & Training	763.79	0.00	710.00	700.00	(10.00)	-1%
44080	Office Machine Repairs	97.16	264.49	100.00	100.00	0.00	0%
44100	Supplies - Office	2,687.04	2,245.39	2,500.00	2,500.00	0.00	0%
44110	Supplies - Other	0.00	0.00	100.00	100.00	0.00	0%
44200	Dues / Fees	950.00	725.00	1,000.00	1,000.00	0.00	0%
44203	Credit Card Fees	4,757.18	6,924.57	5,000.00	0.00	(5,000.00)	-100%
44640	Telephone	951.52	890.40	900.00	1,000.00	100.00	11%
44700	Postage	3,987.05	1,655.42	1,800.00	1,800.00	0.00	0%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 261 - Planning							
44710	Publications / Periodicals	59.40	0.00	0.00	0.00	0.00	N/A
44720	Legal Notice Publish	1,567.63	2,131.39	1,500.00	2,000.00	500.00	33%
44730	Printing	0.00	10.00	50.00	50.00	0.00	0%
45015	Administration Fees	0.00	0.00	68,794.00	30,782.00	(38,012.00)	-55%
45021	Interest Expense	6.15	0.00	0.00	0.00	0.00	N/A
45111	Software Support	6,048.00	6,403.74	6,500.00	10,800.00	4,300.00	66%
45670	Planning Commission Fees	30.00	152.41	100.00	100.00	0.00	0%
45800	Refunds	0.00	0.00	0.00	1,000.00	1,000.00	N/A
99755	Risk Management	0.00	0.00	551.00	630.00	79.00	14%
99760	Insurance/Liability	1,440.00	1,440.00	897.00	1,180.00	283.00	32%
99765	Insurance/Workmans Compensation	2,605.00	868.32	0.00	0.00	0.00	N/A
99770	Internal Services	43,140.00	43,140.00	43,140.00	22,112.00	(21,028.00)	-49%
99780	Space Rent	15,907.00	16,089.00	17,289.00	16,466.00	(823.00)	-5%
Account Classification Total: MS - Material and Services		\$85,722.09	\$82,957.63	\$151,642.00	\$93,020.00	(\$58,622.00)	-39%
IF - Interfund Transfers							
99027	Trans - CDD	29,601.00	69,198.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	211.00	770.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$29,812.00	\$69,968.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,857.23	3,011.61	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,857.23	\$3,011.61	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 261 - Planning		\$439,926.64	\$400,985.91	\$406,941.00	\$333,628.00	(\$73,313.00)	-18%
Fund Revenue	Total: 603 - Community Development	\$439,926.64	\$400,985.91	\$406,941.00	\$333,628.00	(\$73,313.00)	-18%
Fund Expenditure	Total: 603 - Community Development	\$439,926.64	\$400,985.91	\$406,941.00	\$333,628.00	(\$73,313.00)	-18%
Fund Net	Total: 603 - Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-18%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 262 - Building							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	17,382.00	16,364.00	30,000.00	20,000.00	(10,000.00)	-33%
32116	Gas - Medical	177.00	179.20	500.00	500.00	0.00	0%
32169	ORS 455.447 Surcharge	82.53	76.16	200.00	200.00	0.00	0%
34231	Fees - NSF Check	13.33	559.49	250.00	80.00	(170.00)	-68%
Account Classification Total: LP - Licenses, Fees and Permits		\$17,654.86	\$17,178.85	\$30,950.00	\$20,780.00	(\$10,170.00)	-33%
CS - Charges for Service							
32100	Permits - Building	240,626.17	271,806.81	300,000.00	311,500.00	11,500.00	4%
32111	Permits - Electrical	157,164.20	165,849.74	269,000.00	220,185.00	(48,815.00)	-18%
32112	Permits - Plumbing	67,778.25	80,329.20	100,000.00	90,000.00	(10,000.00)	-10%
32113	Permits - Mechanical	94,463.52	91,066.82	88,000.00	89,615.00	1,615.00	2%
33651	Inspections - Minor Label	1,575.00	1,950.00	1,125.00	1,125.00	0.00	0%
33652	Inspections - Contract	18,877.50	18,186.75	18,000.00	18,000.00	0.00	0%
34091	Plan Check	187,954.29	228,395.23	349,000.00	310,000.00	(39,000.00)	-11%
34092	Insepections - In Plant	1,509.00	609.00	1,200.00	1,200.00	0.00	0%
34093	Plan Review - Third Party	0.00	658.42	10,000.00	1,000.00	(9,000.00)	-90%
34094	Hourly Inspection - Third Party	0.00	0.00	10,000.00	1,000.00	(9,000.00)	-90%
34281	Copies	45.79	554.00	300.00	200.00	(100.00)	-33%
Account Classification Total: CS - Charges for Service		\$769,993.72	\$859,405.97	\$1,146,625.00	\$1,043,825.00	(\$102,800.00)	-9%
FF - Fines and Forfeitures							
35150	Fines - Violation	0.00	0.00	150.00	0.00	(150.00)	-100%
Account Classification Total: FF - Fines and Forfeitures		\$0.00	\$0.00	\$150.00	\$0.00	(\$150.00)	-100%
IN - Interest							
39150	Investments - Interest On	628.11	0.00	100.00	0.00	(100.00)	-100%
Account Classification Total: IN - Interest		\$628.11	\$0.00	\$100.00	\$0.00	(\$100.00)	-100%
MI - Miscellaneous							
36100	Miscellaneous	12,370.06	21,758.87	15,500.00	15,000.00	(500.00)	-3%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 262 - Building							
Account Classification Total: MI - Miscellaneous		\$12,370.06	\$21,758.87	\$15,500.00	\$15,000.00	(\$500.00)	-3%
TI - Interfund Transfers							
37460	Trans - Risk Management	10,763.00	0.00	0.00	0.00	0.00	N/A
39039	Trans - Vehicle Reserve	57,393.00	89,463.00	28,058.00	0.00	(28,058.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$68,156.00	\$89,463.00	\$28,058.00	\$0.00	(\$28,058.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	90,787.69	41,491.19	5,000.00	7,000.00	2,000.00	40%
Account Classification Total: FB - Fund Balances		\$90,787.69	\$41,491.19	\$5,000.00	\$7,000.00	\$2,000.00	40%
Sub Department Total: 262 - Building		\$959,590.44	\$1,029,297.88	\$1,226,383.00	\$1,086,605.00	(\$139,778.00)	-11%

Expenditures

PS - Personnel Services

60823	Building Inspector III	273,003.35	291,268.00	378,761.00	318,211.00	(60,550.00)	-16%
60860	Building Official	66,359.76	68,851.71	79,644.00	67,784.00	(11,860.00)	-15%
60906	Resident/Multi Family Plans	50,701.28	52,950.79	60,382.00	60,615.00	233.00	0%
60910	Code Enforcement	6,975.94	7,191.98	8,004.00	4,178.00	(3,826.00)	-48%
60911	Senior Combination Inspector	11,621.28	5,645.25	34,684.00	0.00	(34,684.00)	-100%
60954	Sr Plans Examiner	59,681.40	62,848.80	72,240.00	72,240.00	0.00	0%
61476	Permit Technician	0.00	0.00	76,953.00	98,983.00	22,030.00	29%
61495	Office Technician	14,795.07	15,361.48	18,396.00	0.00	(18,396.00)	-100%
63930	FICA	32,037.03	35,141.04	54,626.00	46,342.00	(8,284.00)	-15%
63940	Workmans Compensation Tax	131.33	187.96	437.00	348.00	(89.00)	-20%
63941	Workmans Compensation	0.00	4,985.57	16,424.00	13,933.00	(2,491.00)	-15%
63950	Medical Insurance	74,430.16	68,449.17	90,720.00	94,860.00	4,140.00	5%
63951	Life Insurance	225.91	192.41	235.00	213.00	(22.00)	-9%
63952	Short Term Disability	187.34	185.98	229.00	208.00	(21.00)	-9%
63960	Retirement - General	49,839.04	50,906.35	74,732.00	96,925.00	22,193.00	30%
63980	Unemployment Compensation	14,054.00	12,327.82	16,424.00	13,933.00	(2,491.00)	-15%
63990	Cell Phone Allowance	3,388.00	3,396.00	3,396.00	2,976.00	(420.00)	-12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 262 - Building							
Account Classification Total: PS - Personnel Services		\$657,430.89	\$679,890.31	\$986,287.00	\$891,749.00	(\$94,538.00)	-10%
MS - Material and Services							
44010	Mgmt Travel & Training	639.86	948.30	1,000.00	1,000.00	0.00	0%
44040	Staff Travel & Training	1,658.66	3,777.11	6,000.00	6,000.00	0.00	0%
44100	Supplies - Office	2,454.69	2,384.04	2,500.00	2,500.00	0.00	0%
44110	Supplies - Other	554.11	91.89	500.00	100.00	(400.00)	-80%
44114	Office Furniture	49.60	0.00	0.00	0.00	0.00	N/A
44135	Tools	0.00	0.00	50.00	50.00	0.00	0%
44200	Dues / Fees	3,717.00	2,712.50	3,000.00	3,000.00	0.00	0%
44203	Credit Card Fees	5,111.42	7,448.06	8,000.00	0.00	(8,000.00)	-100%
44250	Vehicle Fuel	18,488.01	24,526.57	25,000.00	25,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	5,050.94	16,336.18	12,000.00	10,200.00	(1,800.00)	-15%
44640	Telephone	6,557.59	6,076.15	6,500.00	6,000.00	(500.00)	-8%
44700	Postage	410.47	558.36	500.00	500.00	0.00	0%
44730	Printing	20.00	138.00	200.00	200.00	0.00	0%
45015	Administration Fees	0.00	0.00	92,951.00	42,632.00	(50,319.00)	-54%
45020	Contract Services	3,600.00	2,700.00	3,600.00	3,600.00	0.00	0%
45111	Software Support	8,360.00	8,851.76	8,852.00	14,700.00	5,848.00	66%
45800	Refunds	0.00	0.00	0.00	1,000.00	1,000.00	N/A
46140	Books	2,938.01	350.25	2,000.00	2,000.00	0.00	0%
99755	Risk Management	0.00	0.00	3,791.00	4,340.00	549.00	14%
99760	Insurance/Liability	9,920.00	9,920.00	6,176.00	8,128.00	1,952.00	32%
99765	Insurance/Workmans Compensation	12,570.00	7,337.49	0.00	0.00	0.00	N/A
99770	Internal Services	41,262.00	41,262.00	41,262.00	47,563.00	6,301.00	15%
99780	Space Rent	15,804.00	15,975.00	16,214.00	16,343.00	129.00	1%
Account Classification Total: MS - Material and Services		\$139,166.36	\$151,393.66	\$240,096.00	\$194,856.00	(\$45,240.00)	-19%
IF - Interfund Transfers							
99040	Trans - General Fund	120,379.00	187,656.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	1,123.00	1,617.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$121,502.00	\$189,273.00	\$0.00	\$0.00	\$0.00	0%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 262 - Building							
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	41,491.19	8,740.91	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$41,491.19	\$8,740.91	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 262 - Building		\$959,590.44	\$1,029,297.88	\$1,226,383.00	\$1,086,605.00	(\$139,778.00)	-11%
Fund Revenue	Total: 603 - Community Development	\$959,590.44	\$1,029,297.88	\$1,226,383.00	\$1,086,605.00	(\$139,778.00)	-11%
Fund Expenditure	Total: 603 - Community Development	\$959,590.44	\$1,029,297.88	\$1,226,383.00	\$1,086,605.00	(\$139,778.00)	-11%
Fund Net	Total: 603 - Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-11%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 263 - Onsite							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
33242	Fees - Sign Off	50.00	0.00	25.00	0.00	(25.00)	-100%
34231	Fees - NSF Check	0.00	0.00	25.00	25.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$50.00	\$0.00	\$50.00	\$25.00	(\$25.00)	-50%
CS - Charges for Service							
33240	Fees - Subsurface Insepection	117,456.50	128,677.80	126,500.00	129,000.00	2,500.00	2%
33243	Fees - Pumper Truck	455.00	129.00	100.00	135.00	35.00	35%
34281	Copies	100.65	103.26	60.00	100.00	40.00	67%
Account Classification Total: CS - Charges for Service		\$118,012.15	\$128,910.06	\$126,660.00	\$129,235.00	\$2,575.00	2%
FF - Fines and Forfeitures							
33241	Revenues - Enforcement	2,822.83	612.00	1,000.00	300.00	(700.00)	-70%
Account Classification Total: FF - Fines and Forfeitures		\$2,822.83	\$612.00	\$1,000.00	\$300.00	(\$700.00)	-70%
IN - Interest							
39150	Investments - Interest On	21.60	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$21.60	\$0.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	14,157.98	12,883.78	0.00	30,000.00	30,000.00	N/A
37460	Trans - Risk Management	3,886.00	0.00	0.00	0.00	0.00	N/A
39030	Trans - Solid Waste	0.00	0.00	11,657.00	0.00	(11,657.00)	-100%
39039	Trans - Vehicle Reserve	21,288.00	36,760.00	33,659.00	3,000.00	(30,659.00)	-91%
Account Classification Total: TI - Interfund Transfers		\$39,331.98	\$49,643.78	\$45,316.00	\$33,000.00	(\$12,316.00)	-27%
FB - Fund Balances							
31001	Beginning Fund Balance	8,451.37	7,520.50	0.00	9,448.00	9,448.00	N/A
Account Classification Total: FB - Fund Balances		\$8,451.37	\$7,520.50	\$0.00	\$9,448.00	\$9,448.00	
Sub Department Total: 263 - Onsite		\$168,689.93	\$186,686.34	\$173,026.00	\$172,008.00	(\$1,018.00)	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 603 - Community Development

Department: 260 - Community Development

Sub Department: 263 - Onsite

Expenditures

PS - Personnel Services

61476	Permit Technician	18,655.45	20,156.45	18,396.00	19,206.00	810.00	4%
62285	Sr Environmental Hlth Specialist	141.72	0.00	0.00	0.00	0.00	N/A
62287	On Site Manager	51,035.95	49,936.24	49,920.00	49,920.00	0.00	0%
63930	FICA	5,962.99	6,223.70	6,670.00	6,794.00	124.00	2%
63940	Workmans Compensation Tax	33.83	44.24	67.00	62.00	(5.00)	-7%
63941	Workmans Compensation	0.00	771.99	2,005.00	2,043.00	38.00	2%
63950	Medical Insurance	12,953.80	14,953.60	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	49.20	38.84	42.00	42.00	0.00	0%
63952	Short Term Disability	40.80	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	8,488.41	8,591.77	9,591.00	14,210.00	4,619.00	48%
63980	Unemployment Compensation	2,164.00	2,043.49	2,005.00	2,043.00	38.00	2%
63990	Cell Phone Allowance	480.00	480.00	480.00	480.00	0.00	0%

Account Classification Total: PS - Personnel Services	\$100,006.15	\$103,281.12	\$105,417.00	\$113,441.00	\$8,024.00	8%
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MS - Material and Services

44010	Mgmt Travel & Training	947.50	318.00	600.00	400.00	(200.00)	-33%
44100	Supplies - Office	791.00	656.08	600.00	650.00	50.00	8%
44110	Supplies - Other	5.37	0.00	50.00	50.00	0.00	0%
44113	Office Equipment	0.00	0.00	50.00	0.00	(50.00)	-100%
44135	Tools	65.00	0.00	100.00	100.00	0.00	0%
44200	Dues / Fees	175.00	150.00	150.00	210.00	60.00	40%
44201	Fees / Rebate	14,420.00	15,240.00	15,000.00	15,000.00	0.00	0%
44203	Credit Card Fees	571.23	738.77	800.00	0.00	(800.00)	-100%
44250	Vehicle Fuel	1,894.58	2,358.87	3,000.00	3,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	1,816.01	406.02	2,000.00	2,000.00	0.00	0%
44300	Equip Maintenance & Repair	0.00	0.00	50.00	50.00	0.00	0%
44640	Telephone	88.02	72.31	100.00	850.00	750.00	750%
44700	Postage	366.57	341.97	450.00	400.00	(50.00)	-11%
44730	Printing	54.00	0.00	50.00	50.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 263 - Onsite							
45015	Administration Fees	0.00	0.00	25,803.00	11,462.00	(14,341.00)	-56%
45111	Software Support	1,555.00	1,646.50	1,700.00	2,700.00	1,000.00	59%
99755	Risk Management	0.00	0.00	858.00	982.00	124.00	14%
99760	Insurance/Liability	2,240.00	2,240.00	1,397.00	1,838.00	441.00	32%
99765	Insurance/Workmans Compensation	2,196.00	1,424.01	0.00	0.00	0.00	N/A
99770	Internal Services	7,282.00	7,282.00	7,282.00	11,195.00	3,913.00	54%
99780	Space Rent	7,378.00	7,458.00	7,569.00	7,630.00	61.00	1%
Account Classification Total: MS - Material and Services		\$41,845.28	\$40,332.53	\$67,609.00	\$58,567.00	(\$9,042.00)	-13%
IF - Interfund Transfers							
99040	Trans - General Fund	18,648.00	25,803.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	170.00	385.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	500.00	500.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$19,318.00	\$26,688.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	7,520.50	16,384.69	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$7,520.50	\$16,384.69	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 263 - Onsite		\$168,689.93	\$186,686.34	\$173,026.00	\$172,008.00	(\$1,018.00)	-1%
Fund Revenue	Total: 603 - Community Development	\$168,689.93	\$186,686.34	\$173,026.00	\$172,008.00	(\$1,018.00)	-1%
Fund Expenditure	Total: 603 - Community Development	\$168,689.93	\$186,686.34	\$173,026.00	\$172,008.00	(\$1,018.00)	-1%
Fund Net	Total: 603 - Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 264 - Violations							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	79.57	0.00	100.00	0.00	(100.00)	-100%
Account Classification Total: IN - Interest		\$79.57	\$0.00	\$100.00	\$0.00	(\$100.00)	-100%
TI - Interfund Transfers							
39036	Trans - from General Operations	0.00	1,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	7,563.54	7,643.11	8,644.00	8,643.00	(1.00)	0%
Account Classification Total: FB - Fund Balances		\$7,563.54	\$7,643.11	\$8,644.00	\$8,643.00	(\$1.00)	0%
Sub Department Total: 264 - Violations		\$7,643.11	\$8,643.11	\$8,744.00	\$8,643.00	(\$101.00)	-1%
<u>Expenditures</u>							
Department: 260 - Community Development							
Sub Department: 264 - Violations							
MS - Material and Services							
46780	Abatement	0.00	0.00	8,744.00	0.00	(8,744.00)	-100%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$8,744.00	\$0.00	(\$8,744.00)	-100%
IF - Interfund Transfers							
99027	Trans - CDD	0.00	0.00	0.00	8,643.00	8,643.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$8,643.00	\$8,643.00	
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	7,643.11	8,643.11	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$7,643.11	\$8,643.11	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 264 - Violations		\$7,643.11	\$8,643.11	\$8,744.00	\$8,643.00	(\$101.00)	-1%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 264 - Violations							
Fund Revenue	Total: 603 - Community Development	\$7,643.11	\$8,643.11	\$8,744.00	\$8,643.00	(\$101.00)	-1%
Fund Expenditure	Total: 603 - Community Development	\$7,643.11	\$8,643.11	\$8,744.00	\$8,643.00	(\$101.00)	-1%
Fund Net	Total: 603 - Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 265 - Enforcement							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
34045	Fees - Community Development	0.00	0.00	0.00	35,000.00	35,000.00	N/A
34160	Franchise Fee - Solid Waste	0.00	0.00	0.00	7,613.00	7,613.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$0.00	\$0.00	\$42,613.00	\$42,613.00	
CS - Charges for Service							
34281	Copies	2.00	0.00	50.00	0.00	(50.00)	-100%
Account Classification Total: CS - Charges for Service		\$2.00	\$0.00	\$50.00	\$0.00	(\$50.00)	-100%
FF - Fines and Forfeitures							
35150	Fines - Violation	5,387.92	698.68	1,000.00	1,000.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		\$5,387.92	\$698.68	\$1,000.00	\$1,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	502.89	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$502.89	\$0.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36241	Trans - Code Enforcement	0.00	0.00	0.00	8,643.00	8,643.00	N/A
36330	Trans - General Non Dept	96,875.02	88,156.29	0.00	0.00	0.00	N/A
39030	Trans - Solid Waste	0.00	0.00	85,551.00	0.00	(85,551.00)	-100%
39033	Trans - Equipment Rent	0.00	0.00	0.00	11,436.00	11,436.00	N/A
Account Classification Total: TI - Interfund Transfers		\$96,875.02	\$88,156.29	\$85,551.00	\$20,079.00	(\$65,472.00)	-77%
FB - Fund Balances							
31001	Beginning Fund Balance	60,798.56	37,370.98	0.00	5,000.00	5,000.00	N/A
Account Classification Total: FB - Fund Balances		\$60,798.56	\$37,370.98	\$0.00	\$5,000.00	\$5,000.00	
Sub Department Total: 265 - Enforcement		\$163,566.39	\$126,225.95	\$86,601.00	\$68,692.00	(\$17,909.00)	-21%

Expenditures

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 265 - Enforcement							
PS - Personnel Services							
60910	Code Enforcement	66,949.40	59,110.72	32,018.00	29,243.00	(2,775.00)	-9%
63930	FICA	4,767.13	4,541.73	2,479.00	2,267.00	(212.00)	-9%
63940	Workmans Compensation Tax	30.37	33.66	30.00	24.00	(6.00)	-20%
63941	Workmans Compensation	0.00	319.46	745.00	681.00	(64.00)	-9%
63950	Medical Insurance	5,940.00	6,022.88	6,480.00	7,440.00	960.00	15%
63951	Life Insurance	18.04	17.04	17.00	17.00	0.00	0%
63952	Short Term Disability	14.96	16.32	16.00	16.00	0.00	0%
63960	Retirement - General	2,701.45	2,915.27	3,564.00	4,740.00	1,176.00	33%
63980	Unemployment Compensation	572.00	666.95	745.00	681.00	(64.00)	-9%
63990	Cell Phone Allowance	352.00	384.00	384.00	384.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$81,345.35	\$74,028.03	\$46,478.00	\$45,493.00	(\$985.00)	-2%
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	800.00	200.00	(600.00)	-75%
44100	Supplies - Office	1,103.58	373.20	800.00	500.00	(300.00)	-38%
44110	Supplies - Other	363.25	0.00	100.00	100.00	0.00	0%
44200	Dues / Fees	0.00	0.00	100.00	0.00	(100.00)	-100%
44250	Vehicle Fuel	1,578.50	2,170.96	3,000.00	2,300.00	(700.00)	-23%
44260	Vehicle Maintenance & Repair	1,603.81	766.62	2,000.00	1,000.00	(1,000.00)	-50%
44450	Witness Fees	0.00	0.00	200.00	0.00	(200.00)	-100%
44640	Telephone	0.00	0.00	250.00	250.00	0.00	0%
44700	Postage	314.92	180.14	500.00	200.00	(300.00)	-60%
44730	Printing	0.00	0.00	100.00	100.00	0.00	0%
45015	Administration Fees	0.00	0.00	22,803.00	9,543.00	(13,260.00)	-58%
45880	Computer Software	1,037.00	1,098.00	1,098.00	1,800.00	702.00	64%
99755	Risk Management	0.00	0.00	367.00	420.00	53.00	14%
99760	Insurance/Liability	960.00	960.00	598.00	787.00	189.00	32%
99765	Insurance/Workmans Compensation	279.00	93.00	0.00	0.00	0.00	N/A
99770	Internal Services	6,446.00	6,446.00	6,446.00	5,038.00	(1,408.00)	-22%
99780	Space Rent	945.00	945.00	961.00	961.00	0.00	0%
Account Classification Total: MS - Material and Services		\$14,631.06	\$13,032.92	\$40,123.00	\$23,199.00	(\$16,924.00)	-42%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 265 - Enforcement							
IF - Interfund Transfers							
99027	Trans - CDD	28,148.00	28,148.00	0.00	0.00	0.00	N/A
99028	Trans - Violations	0.00	1,000.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	71.00	154.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	2,000.00	2,000.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$30,219.00	\$31,302.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	37,370.98	7,863.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$37,370.98	\$7,863.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 265 - Enforcement		\$163,566.39	\$126,225.95	\$86,601.00	\$68,692.00	(\$17,909.00)	-21%
Fund Revenue	Total: 603 - Community Development	\$163,566.39	\$126,225.95	\$86,601.00	\$68,692.00	(\$17,909.00)	-21%
Fund Expenditure	Total: 603 - Community Development	\$163,566.39	\$126,225.95	\$86,601.00	\$68,692.00	(\$17,909.00)	-21%
Fund Net	Total: 603 - Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-21%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 266 - CDD Center							
<u>Revenues</u>							
CS - Charges for Service							
36705	Fees - CDD Admin Charge	0.00	0.00	356,623.00	156,177.00	(200,446.00)	-56%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$356,623.00	\$156,177.00	(\$200,446.00)	-56%
IN - Interest							
39150	Investments - Interest On	1,909.71	239.55	100.00	100.00	0.00	0%
Account Classification Total: IN - Interest		\$1,909.71	\$239.55	\$100.00	\$100.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	0.00	11,841.91	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$11,841.91	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36235	Trans - Park	10,556.00	10,556.00	0.00	0.00	0.00	N/A
36241	Trans - Code Enforcement	28,148.00	28,148.00	0.00	0.00	0.00	N/A
36570	Trans - Solid Waste	137,224.00	137,224.00	0.00	0.00	0.00	N/A
39005	Trans - Planning	29,601.00	69,198.00	0.00	0.00	0.00	N/A
39029	Trans - Electrical	139,027.00	213,459.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Rent	0.00	0.00	0.00	33,745.00	33,745.00	N/A
39220	Trans - Recycling	10,556.00	10,556.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$355,112.00	\$469,141.00	\$0.00	\$33,745.00	\$33,745.00	
FB - Fund Balances							
31001	Beginning Fund Balance	95,862.18	941.77	0.00	6,300.00	6,300.00	N/A
Account Classification Total: FB - Fund Balances		\$95,862.18	\$941.77	\$0.00	\$6,300.00	\$6,300.00	
Sub Department Total: 266 - CDD Center		\$452,883.89	\$482,164.23	\$356,723.00	\$196,322.00	(\$160,401.00)	-45%
<u>Expenditures</u>							
PS - Personnel Services							
60334	Community Development Director	76,867.12	71,842.64	82,944.00	0.00	(82,944.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 266 - CDD Center							
61476	Permit Technician	69,938.87	74,278.31	0.00	0.00	0.00	N/A
61555	Accounting Specialist	35,182.04	37,357.71	7,740.00	7,817.00	77.00	1%
63571	C D D Manager	35,365.57	60,664.00	62,676.00	66,732.00	4,056.00	6%
63930	FICA	15,116.03	17,548.71	11,801.00	5,703.00	(6,098.00)	-52%
63940	Workmans Compensation Tax	89.82	125.58	82.00	41.00	(41.00)	-50%
63941	Workmans Compensation	0.00	1,702.26	3,548.00	1,715.00	(1,833.00)	-52%
63950	Medical Insurance	35,211.83	36,948.48	17,820.00	11,160.00	(6,660.00)	-37%
63951	Life Insurance	189.66	168.68	111.00	25.00	(86.00)	-77%
63952	Short Term Disability	94.35	102.00	45.00	24.00	(21.00)	-47%
63960	Retirement - General	21,803.41	24,504.59	16,969.00	11,928.00	(5,041.00)	-30%
63980	Unemployment Compensation	5,469.00	5,637.13	3,548.00	1,715.00	(1,833.00)	-52%
63990	Cell Phone Allowance	900.00	900.00	900.00	0.00	(900.00)	-100%
Account Classification Total: PS - Personnel Services		\$296,227.70	\$331,780.09	\$208,184.00	\$106,860.00	(\$101,324.00)	-49%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	150.00	499.00	500.00	1.00	0%
44040	Staff Travel & Training	0.00	159.00	0.00	0.00	0.00	N/A
44080	Office Machine Repairs	630.35	708.19	1,000.00	1,000.00	0.00	0%
44100	Supplies - Office	1,044.40	744.10	800.00	800.00	0.00	0%
44110	Supplies - Other	1,121.60	921.60	900.00	1,000.00	100.00	11%
44200	Dues / Fees	30.49	0.00	500.00	500.00	0.00	0%
44260	Vehicle Maintenance & Repair	0.00	624.00	0.00	0.00	0.00	N/A
44640	Telephone	1,665.76	1,259.25	1,440.00	1,000.00	(440.00)	-31%
44700	Postage	10.82	29.83	50.00	50.00	0.00	0%
44710	Publications / Periodicals	0.00	150.93	50.00	50.00	0.00	0%
45020	Contract Services	0.00	0.00	0.00	40,045.00	40,045.00	N/A
46140	Books	0.00	0.00	50.00	50.00	0.00	0%
99755	Risk Management	0.00	0.00	551.00	632.00	81.00	15%
99760	Insurance/Liability	1,440.00	1,440.00	897.00	1,181.00	284.00	32%
99765	Insurance/Workmans Compensation	2,373.00	791.00	0.00	0.00	0.00	N/A
99770	Internal Services	109,523.00	109,523.00	109,523.00	9,256.00	(100,267.00)	-92%
99780	Space Rent	9,707.00	9,812.00	9,959.00	10,038.00	79.00	1%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 266 - CDD Center							
99781	Steering Committee Hardware Charge	15,600.00	14,700.00	16,650.00	12,075.00	(4,575.00)	-27%
99782	Steering Committee User Charge	5,742.00	6,090.00	5,670.00	11,285.00	5,615.00	99%
Account Classification Total: MS - Material and Services		\$148,888.42	\$147,102.90	\$148,539.00	\$89,462.00	(\$59,077.00)	-40%
IF - Interfund Transfers							
99783	Trans - Phones	6,826.00	308.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$6,826.00	\$308.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	941.77	2,973.24	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$941.77	\$2,973.24	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 266 - CDD Center		\$452,883.89	\$482,164.23	\$356,723.00	\$196,322.00	(\$160,401.00)	-45%
Fund Revenue	Total: 603 - Community Development	\$452,883.89	\$482,164.23	\$356,723.00	\$196,322.00	(\$160,401.00)	-45%
Fund Expenditure	Total: 603 - Community Development	\$452,883.89	\$482,164.23	\$356,723.00	\$196,322.00	(\$160,401.00)	-45%
Fund Net	Total: 603 - Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-45%

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Department Mission:

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

Mandated Services:

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

Department Overview:

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

- Checking private survey maps for compliance with Oregon statutes and file them in the Surveyor's Office as public records.
- Assist the public and other county departments with interpreting legal descriptions, road right of ways records and general surveying research.
- Review subdivision, partition and condominium plats for compliance with Oregon statutes and the Klamath County Development Code. Index and file exact copies of the plats for public record.
- Recover, restore and preserve original Public Land Survey System (PLSS) corners.

Successes and Challenges:

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

With being a part time surveyor and utilizing the local surveyors, we are averaging reestablishing 50 corners per year with our Public Land Survey System (PLSS) program. PLSS corners are section corners, 1/4 corners, meander corners or any other corner established by the Government Land Office (GLO).

Budget Overview:

The County Surveyor is an elected, part time position (0.3 FTE). It is funded 100% by user fees.

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

down 35% on revenue from survey maps, 75% down on revenue from partition plats and 100% down on subdivision plats from the average.

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

Klamath County is +/-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:

No overall budget changes – Surveyor salary is split 75/25 between the two budgets. 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.

Four years ago the County Surveyor's budget was removed from the general fund and set up to operate using 100% user fees. The long range plan is to have enough net working capital within the next 2-3 years to manage the surveyor's office consistently and efficiency even with any future economic downturns. This would be a huge benefit to the public using the Surveyor's Office.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
760 Surveyor

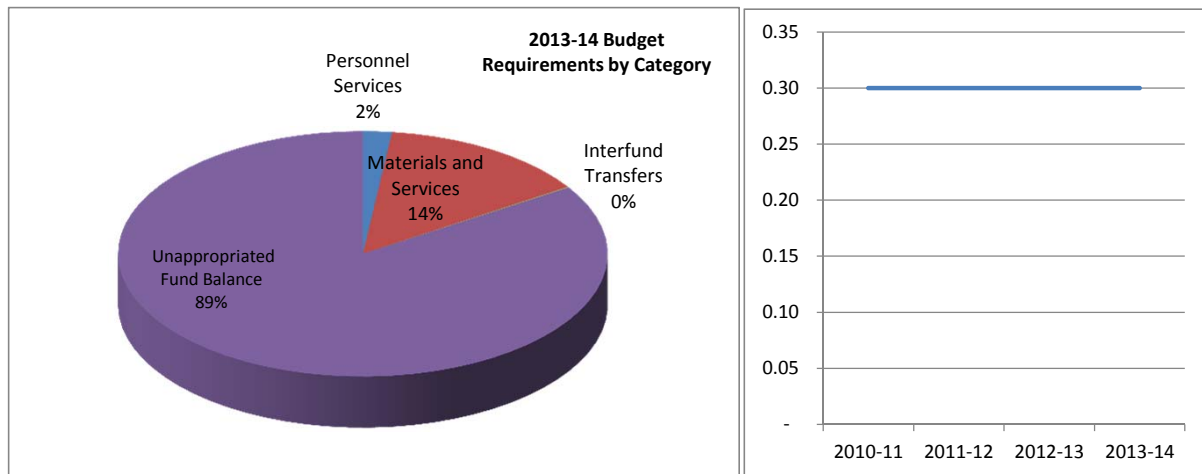
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	21,123	21,153	21,835	22,725
Materials and Services	24,740	41,626	112,367	165,310
Interfund Transfers	4,035	3,577	3,250	1,000
Subtotal Current Expenditures	49,898	66,356	137,452	189,035
Unappropriated Fund Balance	1,103,187	1,105,323	1,061,348	1,000,000
Subtotal Noncurrent Expenditures	1,103,187	1,105,323	1,061,348	1,000,000
Total Requirements by Budgetary Category	1,153,086	1,171,679	1,198,800	1,189,035

<u>Requirements by Fund</u>				
Surveyor (437)	1,153,086	1,171,679	1,198,800	1,189,035
Total Requirements by Fund	1,153,086	1,171,679	1,198,800	1,189,035

<u>Resources by Budgetary Category</u>				
Licenses, Fees and Permits	61,011	59,330	61,000	61,375
Investment Earnings	10,221	6,095	11,250	5,600
Contributions and Donations	190	66	50	-
Interfund Transfers	6,000	3,000	-	1,000
Miscellaneous	-	-	-	60
Beginning Fund Balance	1,075,664	1,103,187	1,126,500	1,121,000
Total Resources by Budgetary Category	1,153,086	1,171,679	1,198,800	1,189,035

Full-Time Employee Equivalents	0.30	0.30	0.30	0.30
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Surveyor	8,435	5,680	0.08
Corner Restoration	1,180,600	17,045	0.22
Total Mandates	1,189,035	22,725	0.30



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Surveyor	Surveyor	43776076160100	0.2500	Non-Union	SU01	1	\$0.00	\$4,496.25	\$0.00	\$278.77	\$65.20	\$103.41	\$2.38	\$0.00	\$16.31	\$0.00	\$719.40	\$5,681.71
Surveyor	Surveyor	43776076260100	0.7500	Non-Union	SU01	1	\$0.00	\$13,488.75	\$0.00	\$836.30	\$195.59	\$310.24	\$7.13	\$0.00	\$48.93	\$0.00	\$2,158.20	\$17,045.14
			1.0000				\$0.00	\$17,985.00	\$0.00	\$1,115.07	\$260.78	\$413.66	\$9.50	\$0.00	\$65.24	\$0.00	\$2,877.60	\$22,726.85

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32165	Fees - Condominium Plat	35.00	0.00	0.00	0.00	0.00	N/A
32166	Fees - Survey Filing	3,291.00	3,225.00	3,500.00	3,750.00	250.00	7%
32167	Fees - Partition	3,910.00	2,620.00	2,500.00	2,625.00	125.00	5%
34060	Fees - Subdivision Plat	0.00	0.00	0.00	0.00	0.00	N/A
35050	Public Land Corn Pres	53,774.75	53,485.25	55,000.00	55,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$61,010.75	\$59,330.25	\$61,000.00	\$61,375.00	\$375.00	1%
IN - Interest							
39150	Investments - Interest On	10,221.23	6,095.21	11,250.00	5,600.00	(5,650.00)	-50%
Account Classification Total: IN - Interest		\$10,221.23	\$6,095.21	\$11,250.00	\$5,600.00	(\$5,650.00)	-50%
MI - Miscellaneous							
36100	Miscellaneous	190.00	66.00	50.00	60.00	10.00	20%
Account Classification Total: MI - Miscellaneous		\$190.00	\$66.00	\$50.00	\$60.00	\$10.00	20%
TI - Interfund Transfers							
36440	Trans - Property WCF	6,000.00	3,000.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Rent	0.00	0.00	0.00	1,000.00	1,000.00	N/A
Account Classification Total: TI - Interfund Transfers		\$6,000.00	\$3,000.00	\$0.00	\$1,000.00	\$1,000.00	
FB - Fund Balances							
31001	Beginning Fund Balance	1,075,663.53	1,103,187.45	1,126,500.00	1,121,000.00	(5,500.00)	0%
Account Classification Total: FB - Fund Balances		\$1,075,663.53	\$1,103,187.45	\$1,126,500.00	\$1,121,000.00	(\$5,500.00)	0%
Revenues Total		\$1,153,085.51	\$1,171,678.91	\$1,198,800.00	\$1,189,035.00	(\$9,765.00)	-1%

Expenditures

PS - Personnel Services

60100	Surveyor	17,985.11	17,985.12	17,985.00	17,985.00	0.00	0%
63930	FICA	1,312.60	1,359.04	1,376.00	1,376.00	0.00	0%
63940	Workmans Compensation Tax	0.00	0.00	11.00	9.00	(2.00)	-18%
63941	Workmans Compensation	0.00	14.68	413.00	413.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
63951	Life Insurance	43.00	16.38	66.00	65.00	(1.00)	-2%
63952	Short Term Disability	3.96	3.83	5.00	0.00	(5.00)	-100%
63960	Retirement - General	1,778.82	1,774.16	1,979.00	2,877.00	898.00	45%
Account Classification Total: PS - Personnel Services		\$21,123.49	\$21,153.21	\$21,835.00	\$22,725.00	\$890.00	4%
MS - Material and Services							
44010	Mgmt Travel & Training	739.26	0.00	1,005.00	1,000.00	(5.00)	0%
44080	Office Machine Repairs	0.00	0.00	300.00	300.00	0.00	0%
44100	Supplies - Office	90.60	25.15	1,100.00	1,100.00	0.00	0%
44109	Supplies - Field	657.18	0.00	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	396.00	279.00	600.00	1,000.00	400.00	67%
44210	Publ Land Cor Restore	17,512.21	35,121.36	100,000.00	133,804.00	33,804.00	34%
44640	Telephone	283.14	291.57	0.00	168.00	168.00	N/A
44700	Postage	8.18	0.44	50.00	25.00	(25.00)	-50%
44755	Electronic File Conversion	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45020	Contract Services	0.00	0.00	477.00	187.00	(290.00)	-61%
99755	Risk Management	0.00	0.00	381.00	533.00	152.00	40%
99760	Insurance/Liability	81.00	81.00	621.00	998.00	377.00	61%
99765	Insurance/Workmans Compensation	22.00	7.32	0.00	0.00	0.00	N/A
99770	Internal Services	3,609.00	3,609.00	3,609.00	20,098.00	16,489.00	457%
99780	Space Rent	891.00	1,761.00	1,774.00	1,792.00	18.00	1%
99781	Steering Committee Hardware Charge	450.00	450.00	450.00	750.00	300.00	67%
99782	Steering Committee User Charge	0.00	0.00	0.00	555.00	555.00	N/A
Account Classification Total: MS - Material and Services		\$24,739.57	\$41,625.84	\$112,367.00	\$165,310.00	\$52,943.00	47%
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	2,750.00	0.00	(2,750.00)	-100%
99040	Trans - General Fund	3,000.00	3,000.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	535.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	77.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	500.00	500.00	500.00	1,000.00	500.00	100%
Account Classification Total: IF - Interfund Transfers		\$4,035.00	\$3,577.00	\$3,250.00	\$1,000.00	(\$2,250.00)	-69%

FB - Fund Balance & Reserves

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
99981	Unappropriated Fund Balance	1,103,187.45	1,105,322.86	1,061,348.00	1,000,000.00	(61,348.00)	-6%
Account Classification Total: FB - Fund Balance & Reserves		\$1,103,187.45	\$1,105,322.86	\$1,061,348.00	\$1,000,000.00	(\$61,348.00)	-6%
Expenditures Total		\$1,153,085.51	\$1,171,678.91	\$1,198,800.00	\$1,189,035.00	(\$9,765.00)	-1%
Fund Revenue	Total: 437 - Surveyor	\$1,153,085.51	\$1,171,678.91	\$1,198,800.00	\$1,189,035.00	(\$9,765.00)	-1%
Fund Expenditure	Total: 437 - Surveyor	\$1,153,085.51	\$1,171,678.91	\$1,198,800.00	\$1,189,035.00	(\$9,765.00)	-1%
Fund Net	Total: 437 - Surveyor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
Department: 760 - Surveyor							
Sub Department: 761 - Surveyor							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32165	Fees - Condominium Plat	35.00	0.00	0.00	0.00	0.00	N/A
32166	Fees - Survey Filing	3,291.00	3,225.00	3,500.00	3,750.00	250.00	7%
32167	Fees - Partition	3,910.00	2,620.00	2,500.00	2,625.00	125.00	5%
Account Classification Total: LP - Licenses, Fees and Permits		\$7,236.00	\$5,845.00	\$6,000.00	\$6,375.00	\$375.00	6%
MI - Miscellaneous							
36100	Miscellaneous	190.00	66.00	50.00	60.00	10.00	20%
Account Classification Total: MI - Miscellaneous		\$190.00	\$66.00	\$50.00	\$60.00	\$10.00	20%
TI - Interfund Transfers							
36440	Trans - Property WCF	6,000.00	3,000.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Rent	0.00	0.00	0.00	1,000.00	1,000.00	N/A
Account Classification Total: TI - Interfund Transfers		\$6,000.00	\$3,000.00	\$0.00	\$1,000.00	\$1,000.00	
FB - Fund Balances							
31001	Beginning Fund Balance	4,617.09	5,671.03	1,500.00	1,000.00	(500.00)	-33%
Account Classification Total: FB - Fund Balances		\$4,617.09	\$5,671.03	\$1,500.00	\$1,000.00	(\$500.00)	-33%
Sub Department Total: 761 - Surveyor		\$18,043.09	\$14,582.03	\$7,550.00	\$8,435.00	\$885.00	12%
<u>Expenditures</u>							
PS - Personnel Services							
60100	Surveyor	8,992.58	8,992.56	4,496.00	4,496.00	0.00	0%
63930	FICA	655.77	679.01	344.00	344.00	0.00	0%
63940	Workmans Compensation Tax	0.00	0.00	3.00	2.00	(1.00)	-33%
63941	Workmans Compensation	0.00	0.00	103.00	103.00	0.00	0%
63951	Life Insurance	21.50	8.17	33.00	16.00	(17.00)	-52%
63952	Short Term Disability	1.97	1.93	5.00	0.00	(5.00)	-100%
63960	Retirement - General	889.49	887.16	495.00	719.00	224.00	45%
Account Classification Total: PS - Personnel Services		\$10,561.31	\$10,568.83	\$5,479.00	\$5,680.00	\$201.00	4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
Department: 760 - Surveyor							
Sub Department: 761 - Surveyor							
MS - Material and Services							
44010	Mgmt Travel & Training	369.63	0.00	250.00	250.00	0.00	0%
44100	Supplies - Office	80.80	25.15	100.00	100.00	0.00	0%
44200	Dues / Fees	173.00	50.00	300.00	250.00	(50.00)	-17%
44640	Telephone	283.14	291.57	0.00	168.00	168.00	N/A
44700	Postage	8.18	0.44	50.00	25.00	(25.00)	-50%
44755	Electronic File Conversion	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45020	Contract Services	0.00	0.00	477.00	187.00	(290.00)	-61%
99780	Space Rent	446.00	446.00	444.00	449.00	5.00	1%
99781	Steering Committee Hardware Charge	450.00	450.00	450.00	189.00	(261.00)	-58%
99782	Steering Committee User Charge	0.00	0.00	0.00	137.00	137.00	N/A
Account Classification Total: MS - Material and Services		\$1,810.75	\$1,263.16	\$2,071.00	\$2,755.00	\$684.00	33%
IF - Interfund Transfers							
99783	Trans - Phones	0.00	77.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$77.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	5,671.03	2,673.04	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$5,671.03	\$2,673.04	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 761 - Surveyor		\$18,043.09	\$14,582.03	\$7,550.00	\$8,435.00	\$885.00	12%
Fund Revenue	Total: 437 - Surveyor	\$18,043.09	\$14,582.03	\$7,550.00	\$8,435.00	\$885.00	12%
Fund Expenditure	Total: 437 - Surveyor	\$18,043.09	\$14,582.03	\$7,550.00	\$8,435.00	\$885.00	12%
Fund Net	Total: 437 - Surveyor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
Department: 760 - Surveyor							
Sub Department: 762 - Corner Restoration							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
35050	Public Land Corn Pres	53,774.75	53,485.25	55,000.00	55,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$53,774.75	\$53,485.25	\$55,000.00	\$55,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	10,221.23	6,095.21	11,250.00	5,600.00	(5,650.00)	-50%
Account Classification Total: IN - Interest		\$10,221.23	\$6,095.21	\$11,250.00	\$5,600.00	(\$5,650.00)	-50%
FB - Fund Balances							
31001	Beginning Fund Balance	1,071,046.44	1,097,516.42	1,125,000.00	1,120,000.00	(5,000.00)	0%
Account Classification Total: FB - Fund Balances		\$1,071,046.44	\$1,097,516.42	\$1,125,000.00	\$1,120,000.00	(\$5,000.00)	0%
Sub Department Total: 762 - Corner Restoration		\$1,135,042.42	\$1,157,096.88	\$1,191,250.00	\$1,180,600.00	(\$10,650.00)	-1%
<u>Expenditures</u>							
PS - Personnel Services							
60100	Surveyor	8,992.53	8,992.56	13,489.00	13,489.00	0.00	0%
63930	FICA	656.83	680.03	1,032.00	1,032.00	0.00	0%
63940	Workmans Compensation Tax	0.00	0.00	8.00	7.00	(1.00)	-13%
63941	Workmans Compensation	0.00	14.68	310.00	310.00	0.00	0%
63951	Life Insurance	21.50	8.21	33.00	49.00	16.00	48%
63952	Short Term Disability	1.99	1.90	0.00	0.00	0.00	N/A
63960	Retirement - General	889.33	887.00	1,484.00	2,158.00	674.00	45%
Account Classification Total: PS - Personnel Services		\$10,562.18	\$10,584.38	\$16,356.00	\$17,045.00	\$689.00	4%
MS - Material and Services							
44010	Mgmt Travel & Training	369.63	0.00	755.00	750.00	(5.00)	-1%
44080	Office Machine Repairs	0.00	0.00	300.00	300.00	0.00	0%
44100	Supplies - Office	9.80	0.00	1,000.00	1,000.00	0.00	0%
44109	Supplies - Field	657.18	0.00	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	223.00	229.00	300.00	750.00	450.00	150%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
Department: 760 - Surveyor							
Sub Department: 762 - Corner Restoration							
44210	Publ Land Cor Restore	17,512.21	35,121.36	100,000.00	133,804.00	33,804.00	34%
99755	Risk Management	0.00	0.00	381.00	533.00	152.00	40%
99760	Insurance/Liability	81.00	81.00	621.00	998.00	377.00	61%
99765	Insurance/Workmans Compensation	22.00	7.32	0.00	0.00	0.00	N/A
99770	Internal Services	3,609.00	3,609.00	3,609.00	20,098.00	16,489.00	457%
99780	Space Rent	445.00	1,315.00	1,330.00	1,343.00	13.00	1%
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	561.00	561.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	418.00	418.00	N/A
Account Classification Total: MS - Material and Services		\$22,928.82	\$40,362.68	\$110,296.00	\$162,555.00	\$52,259.00	47%
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	2,750.00	0.00	(2,750.00)	-100%
99040	Trans - General Fund	3,000.00	3,000.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	535.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	500.00	500.00	500.00	1,000.00	500.00	100%
Account Classification Total: IF - Interfund Transfers		\$4,035.00	\$3,500.00	\$3,250.00	\$1,000.00	(\$2,250.00)	-69%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,097,516.42	1,102,649.82	1,061,348.00	1,000,000.00	(61,348.00)	-6%
Account Classification Total: FB - Fund Balance & Reserves		\$1,097,516.42	\$1,102,649.82	\$1,061,348.00	\$1,000,000.00	(\$61,348.00)	-6%
Sub Department Total: 762 - Corner Restoration		\$1,135,042.42	\$1,157,096.88	\$1,191,250.00	\$1,180,600.00	(\$10,650.00)	-1%
Fund Revenue Total: 437 - Surveyor		\$1,135,042.42	\$1,157,096.88	\$1,191,250.00	\$1,180,600.00	(\$10,650.00)	-1%
Fund Expenditure Total: 437 - Surveyor		\$1,135,042.42	\$1,157,096.88	\$1,191,250.00	\$1,180,600.00	(\$10,650.00)	-1%
Fund Net Total: 437 - Surveyor		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%

Klamath County, Oregon
2013-2014 Budget Financial Presentation
226 Tourism Fund

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	162,237	90,581	185,500	163,487
Subtotal Current Expenditures	162,237	90,581	185,500	163,487
Contingency	-	-	-	154,000
Unappropriated Fund Balance	145,006	199,525	12,994	-
Subtotal Noncurrent Expenditures	145,006	199,525	12,994	154,000
Total Requirements by Budgetary Category	307,243	290,105	198,494	317,487

<u>Requirements by Fund</u>				
Tourism (226)	307,243	290,105	198,494	317,487
Total Requirements by Fund	307,243	290,105	198,494	317,487

<u>Resources by Budgetary Category</u>				
Intergovernmental	6,086	9,880	-	-
Charges for Services	29,736	11,971	30,000	-
Investment Earnings	1,001	749	500	500
Interfund Transfers	127,783	122,500	117,994	116,987
Miscellaneous	2,323	-	-	-
Beginning Fund Balance	140,314	145,006	50,000	200,000
Total Resources by Budgetary Category	307,243	290,105	198,494	317,487

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Tourism	317,487	-	-
Total Mandates	317,487	-	-

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

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 226 - Tourism Competitive Grants							
Department: 160 - Tourism							
<u>Revenues</u>							
IG - Intergovernmental							
33405	Grants	6,086.40	0.00	0.00	0.00	0.00	N/A
33690	Grants - Miscellaneous	0.00	9,880.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$6,086.40	\$9,880.00	\$0.00	\$0.00	\$0.00	0%
CS - Charges for Service							
36911	Projects - Special Bulletins	29,736.41	11,970.62	30,000.00	0.00	(30,000.00)	-100%
Account Classification Total: CS - Charges for Service		\$29,736.41	\$11,970.62	\$30,000.00	\$0.00	(\$30,000.00)	-100%
IN - Interest							
39150	Investments - Interest On	1,000.71	748.67	500.00	500.00	0.00	0%
Account Classification Total: IN - Interest		\$1,000.71	\$748.67	\$500.00	\$500.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	2,322.79	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$2,322.79	\$0.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39055	Trans - Transient Room	127,783.20	122,499.66	117,994.00	116,987.00	(1,007.00)	-1%
Account Classification Total: TI - Interfund Transfers		\$127,783.20	\$122,499.66	\$117,994.00	\$116,987.00	(\$1,007.00)	-1%
FB - Fund Balances							
31001	Beginning Fund Balance	140,313.92	145,006.31	50,000.00	200,000.00	150,000.00	300%
Account Classification Total: FB - Fund Balances		\$140,313.92	\$145,006.31	\$50,000.00	\$200,000.00	\$150,000.00	300%
Department Total: 160 - Tourism		\$307,243.43	\$290,105.26	\$198,494.00	\$317,487.00	\$118,993.00	60%

Expenditures

MS - Material and Services

44700	Postage	21.19	0.00	0.00	0.00	0.00	N/A
45015	Administration Fees	0.00	0.00	6,000.00	6,000.00	0.00	0%
45020	Contract Services	47,092.43	20,388.13	30,000.00	0.00	(30,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 226 - Tourism Competitive Grants							
Department: 160 - Tourism							
46930	Special Projects Expense	110,123.50	65,192.44	149,500.00	157,487.00	7,987.00	5%
99770	Internal Services	5,000.00	5,000.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$162,237.12	\$90,580.57	\$185,500.00	\$163,487.00	(\$22,013.00)	-12%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	154,000.00	154,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$154,000.00	\$154,000.00	
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	145,006.31	199,524.69	12,994.00	0.00	(12,994.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$145,006.31	\$199,524.69	\$12,994.00	\$0.00	(\$12,994.00)	-100%
Department Total: 160 - Tourism		\$307,243.43	\$290,105.26	\$198,494.00	\$317,487.00	\$118,993.00	60%
Fund Revenue	Total: 226 - Tourism Competitive Grants	\$307,243.43	\$290,105.26	\$198,494.00	\$317,487.00	\$118,993.00	60%
Fund Expenditure	Total: 226 - Tourism Competitive Grants	\$307,243.43	\$290,105.26	\$198,494.00	\$317,487.00	\$118,993.00	60%
Fund Net	Total: 226 - Tourism Competitive Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	60%

Klamath County, Oregon
2013-2014 Budget Financial Presentation
301 Title III

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	218,728	131,057	2,426,727	956,700
Interfund Transfers	-	-	408,227	-
Subtotal Current Expenditures	218,728	131,057	2,834,954	956,700
Reserves	-	-	-	319,000
Contingency	-	-	-	1,105,000
Unappropriated Fund Balance	2,491,379	2,373,594	-	-
Subtotal Noncurrent Expenditures	2,491,379	2,373,594	-	1,424,000
Total Requirements by Budgetary Category	2,710,107	2,504,651	2,834,954	2,380,700

<u>Requirements by Fund</u>				
Federal Forest Title III (285)	2,298,223	2,096,424	2,426,727	2,380,700
O & C Title III (295)	411,883	408,226	408,227	-
Total Requirements by Fund	2,710,107	2,504,651	2,834,954	2,380,700

<u>Resources by Budgetary Category</u>				
Investment Earnings	25,093	13,272	18,500	-
Interfund Transfers	-	-	408,227	-
Beginning Fund Balance	2,685,014	2,491,379	2,408,227	2,380,700
Total Resources by Budgetary Category	2,710,107	2,504,651	2,834,954	2,380,700

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Title III	2,380,700	-	-
Total Mandates	2,380,700	-	-

Title III-County Funds

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

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

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

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 285 - Title III							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	21,251.88	11,055.14	18,500.00	0.00	(18,500.00)	-100%
Account Classification Total: IN - Interest		\$21,251.88	\$11,055.14	\$18,500.00	\$0.00	(\$18,500.00)	-100%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	0.00	408,227.00	0.00	(408,227.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$408,227.00	\$0.00	(\$408,227.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	2,276,971.43	2,085,369.26	2,000,000.00	2,380,700.00	380,700.00	19%
Account Classification Total: FB - Fund Balances		\$2,276,971.43	\$2,085,369.26	\$2,000,000.00	\$2,380,700.00	\$380,700.00	19%
Revenues Total		\$2,298,223.31	\$2,096,424.40	\$2,426,727.00	\$2,380,700.00	(\$46,027.00)	-2%
<u>Expenditures</u>							
MS - Material and Services							
45020	Contract Services	212,854.05	131,057.13	2,426,727.00	956,700.00	(1,470,027.00)	-61%
Account Classification Total: MS - Material and Services		\$212,854.05	\$131,057.13	\$2,426,727.00	\$956,700.00	(\$1,470,027.00)	-61%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	1,105,000.00	1,105,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$1,105,000.00	\$1,105,000.00	
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	319,000.00	319,000.00	N/A
99981	Unappropriated Fund Balance	2,085,369.26	1,965,367.27	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$2,085,369.26	\$1,965,367.27	\$0.00	\$319,000.00	\$319,000.00	
Expenditures Total		\$2,298,223.31	\$2,096,424.40	\$2,426,727.00	\$2,380,700.00	(\$46,027.00)	-2%
Fund Revenue	Total: 285 - Title III	\$2,298,223.31	\$2,096,424.40	\$2,426,727.00	\$2,380,700.00	(\$46,027.00)	-2%
Fund Expenditure	Total: 285 - Title III	\$2,298,223.31	\$2,096,424.40	\$2,426,727.00	\$2,380,700.00	(\$46,027.00)	-2%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 285 - Title III

Fund Net	Total: 285 - Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-2%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 285 - Title III							
Department: 301 - Federal Forest Title III							
Sub Department: 501 - Title III Original							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	10,739.34	5,070.47	7,000.00	0.00	(7,000.00)	-100%
Account Classification Total: IN - Interest		\$10,739.34	\$5,070.47	\$7,000.00	\$0.00	(\$7,000.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	1,185,491.60	985,812.89	900,000.00	874,000.00	(26,000.00)	-3%
Account Classification Total: FB - Fund Balances		\$1,185,491.60	\$985,812.89	\$900,000.00	\$874,000.00	(\$26,000.00)	-3%
Sub Department Total: 501 - Title III Original		\$1,196,230.94	\$990,883.36	\$907,000.00	\$874,000.00	(\$33,000.00)	-4%
<u>Expenditures</u>							
MS - Material and Services							
45020	Contract Services	210,418.05	119,529.23	907,000.00	375,000.00	(532,000.00)	-59%
Account Classification Total: MS - Material and Services		\$210,418.05	\$119,529.23	\$907,000.00	\$375,000.00	(\$532,000.00)	-59%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	400,000.00	400,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00	
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	99,000.00	99,000.00	N/A
99981	Unappropriated Fund Balance	985,812.89	871,354.13	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$985,812.89	\$871,354.13	\$0.00	\$99,000.00	\$99,000.00	
Sub Department Total: 501 - Title III Original		\$1,196,230.94	\$990,883.36	\$907,000.00	\$874,000.00	(\$33,000.00)	-4%
Fund Revenue Total: 285 - Title III		\$1,196,230.94	\$990,883.36	\$907,000.00	\$874,000.00	(\$33,000.00)	-4%
Fund Expenditure Total: 285 - Title III		\$1,196,230.94	\$990,883.36	\$907,000.00	\$874,000.00	(\$33,000.00)	-4%
Fund Net Total: 285 - Title III		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-4%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 285 - Title III							
Department: 301 - Federal Forest Title III							
Sub Department: 502 - Title III New							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	10,512.54	5,984.67	8,000.00	0.00	(8,000.00)	-100%
Account Classification Total: IN - Interest		\$10,512.54	\$5,984.67	\$8,000.00	\$0.00	(\$8,000.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	1,091,479.83	1,099,556.37	1,100,000.00	1,099,700.00	(300.00)	0%
Account Classification Total: FB - Fund Balances		\$1,091,479.83	\$1,099,556.37	\$1,100,000.00	\$1,099,700.00	(\$300.00)	0%
Sub Department Total: 502 - Title III New		\$1,101,992.37	\$1,105,541.04	\$1,108,000.00	\$1,099,700.00	(\$8,300.00)	-1%
<u>Expenditures</u>							
MS - Material and Services							
45020	Contract Services	2,436.00	11,527.90	1,108,000.00	449,700.00	(658,300.00)	-59%
Account Classification Total: MS - Material and Services		\$2,436.00	\$11,527.90	\$1,108,000.00	\$449,700.00	(\$658,300.00)	-59%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	500,000.00	500,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	150,000.00	150,000.00	N/A
99981	Unappropriated Fund Balance	1,099,556.37	1,094,013.14	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,099,556.37	\$1,094,013.14	\$0.00	\$150,000.00	\$150,000.00	
Sub Department Total: 502 - Title III New		\$1,101,992.37	\$1,105,541.04	\$1,108,000.00	\$1,099,700.00	(\$8,300.00)	-1%
Fund Revenue	Total: 285 - Title III	\$1,101,992.37	\$1,105,541.04	\$1,108,000.00	\$1,099,700.00	(\$8,300.00)	-1%
Fund Expenditure	Total: 285 - Title III	\$1,101,992.37	\$1,105,541.04	\$1,108,000.00	\$1,099,700.00	(\$8,300.00)	-1%
Fund Net	Total: 285 - Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 285 - Title III							
Department: 302 - O&C Title III							
Sub Department: 501 - Title III Original							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	-100%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	0.00	232,017.00	0.00	(232,017.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$232,017.00	\$0.00	(\$232,017.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	230,000.00	230,000.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$230,000.00	\$230,000.00	
Sub Department Total: 501 - Title III Original		\$0.00	\$0.00	\$234,017.00	\$230,000.00	(\$4,017.00)	-2%
<u>Expenditures</u>							
MS - Material and Services							
45020	Contract Services	0.00	0.00	234,017.00	67,000.00	(167,017.00)	-71%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$234,017.00	\$67,000.00	(\$167,017.00)	-71%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	125,000.00	125,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$125,000.00	\$125,000.00	
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	38,000.00	38,000.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$0.00	\$0.00	\$38,000.00	\$38,000.00	
Sub Department Total: 501 - Title III Original		\$0.00	\$0.00	\$234,017.00	\$230,000.00	(\$4,017.00)	-2%
Fund Revenue Total: 285 - Title III		\$0.00	\$0.00	\$234,017.00	\$230,000.00	(\$4,017.00)	-2%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 285 - Title III
Department: 302 - O&C Title III
Sub Department: 501 - Title III Original

Fund Expenditure	Total: 285 - Title III	\$0.00	\$0.00	\$234,017.00	\$230,000.00	(\$4,017.00)	-2%
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Fund Net	Total: 285 - Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-2%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 285 - Title III							
Department: 302 - O&C Title III							
Sub Department: 502 - Title III New							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	0.00	0.00	1,500.00	0.00	(1,500.00)	-100%
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$1,500.00	\$0.00	(\$1,500.00)	-100%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	0.00	176,210.00	0.00	(176,210.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$176,210.00	\$0.00	(\$176,210.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	177,000.00	177,000.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$177,000.00	\$177,000.00	
Sub Department Total: 502 - Title III New		\$0.00	\$0.00	\$177,710.00	\$177,000.00	(\$710.00)	0%
<u>Expenditures</u>							
MS - Material and Services							
45020	Contract Services	0.00	0.00	177,710.00	65,000.00	(112,710.00)	-63%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$177,710.00	\$65,000.00	(\$112,710.00)	-63%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	80,000.00	80,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	32,000.00	32,000.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$0.00	\$0.00	\$32,000.00	\$32,000.00	
Sub Department Total: 502 - Title III New		\$0.00	\$0.00	\$177,710.00	\$177,000.00	(\$710.00)	0%
Fund Revenue Total: 285 - Title III		\$0.00	\$0.00	\$177,710.00	\$177,000.00	(\$710.00)	0%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 285 - Title III
Department: 302 - O&C Title III
Sub Department: 502 - Title III New

Fund Expenditure	Total: 285 - Title III	\$0.00	\$0.00	\$177,710.00	\$177,000.00	(\$710.00)	0%
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Fund Net	Total: 285 - Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
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LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 295 - O&C Title III								
Revenues								
IN - Interest								
39150		Investments - Interest On	3,840.71	2,216.96	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest			\$3,840.71	\$2,216.96	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances								
31001		Beginning Fund Balance	408,042.48	406,009.34	408,227.00	0.00	(408,227.00)	-100%
Account Classification Total: FB - Fund Balances			\$408,042.48	\$406,009.34	\$408,227.00	\$0.00	(\$408,227.00)	-100%
Revenues Total			\$411,883.19	\$408,226.30	\$408,227.00	\$0.00	(\$408,227.00)	-100%
Expenditures								
MS - Material and Services								
45020		Contract Services	5,873.85	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services			\$5,873.85	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers								
99171		Trans - Title III	0.00	0.00	408,227.00	0.00	(408,227.00)	-100%
Account Classification Total: IF - Interfund Transfers			\$0.00	\$0.00	\$408,227.00	\$0.00	(\$408,227.00)	-100%
FB - Fund Balance & Reserves								
99981		Unappropriated Fund Balance	406,009.34	408,226.30	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$406,009.34	\$408,226.30	\$0.00	\$0.00	\$0.00	0%
Expenditures Total			\$411,883.19	\$408,226.30	\$408,227.00	\$0.00	(\$408,227.00)	-100%
Fund Revenue		Total: 295 - O&C Title III	\$411,883.19	\$408,226.30	\$408,227.00	\$0.00	(\$408,227.00)	-100%
Fund Expenditure		Total: 295 - O&C Title III	\$411,883.19	\$408,226.30	\$408,227.00	\$0.00	(\$408,227.00)	-100%
Fund Net		Total: 295 - O&C Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 295 - O&C Title III							
Department: 302 - O&C Title III							
Sub Department: 501 - Title III Original							
Revenues							
IN - Interest							
39150	Investments - Interest On	2,214.06	1,261.72	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$2,214.06	\$1,261.72	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	235,676.27	232,016.48	232,017.00	0.00	(232,017.00)	-100%
Account Classification Total: FB - Fund Balances		\$235,676.27	\$232,016.48	\$232,017.00	\$0.00	(\$232,017.00)	-100%
Sub Department Total: 501 - Title III Original		\$237,890.33	\$233,278.20	\$232,017.00	\$0.00	(\$232,017.00)	-100%
Expenditures							
MS - Material and Services							
45020	Contract Services	5,873.85	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$5,873.85	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99171	Trans - Title III	0.00	0.00	232,017.00	0.00	(232,017.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$232,017.00	\$0.00	(\$232,017.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	232,016.48	233,278.20	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$232,016.48	\$233,278.20	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 501 - Title III Original		\$237,890.33	\$233,278.20	\$232,017.00	\$0.00	(\$232,017.00)	-100%
Fund Revenue	Total: 295 - O&C Title III	\$237,890.33	\$233,278.20	\$232,017.00	\$0.00	(\$232,017.00)	-100%
Fund Expenditure	Total: 295 - O&C Title III	\$237,890.33	\$233,278.20	\$232,017.00	\$0.00	(\$232,017.00)	-100%
Fund Net	Total: 295 - O&C Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change	
Fund: 295 - O&C Title III								
Department: 302 - O&C Title III								
Sub Department: 502 - Title III New								
Revenues								
IN - Interest								
39150	Investments - Interest On	1,626.65	955.24	0.00	0.00	0.00	N/A	
Account Classification Total: IN - Interest		\$1,626.65	\$955.24	\$0.00	\$0.00	\$0.00	0%	
FB - Fund Balances								
31001	Beginning Fund Balance	172,366.21	173,992.86	176,210.00	0.00	(176,210.00)	-100%	
Account Classification Total: FB - Fund Balances		\$172,366.21	\$173,992.86	\$176,210.00	\$0.00	(\$176,210.00)	-100%	
Sub Department Total: 502 - Title III New		\$173,992.86	\$174,948.10	\$176,210.00	\$0.00	(\$176,210.00)	-100%	
Expenditures								
Department: 302 - O&C Title III								
Sub Department: 502 - Title III New								
IF - Interfund Transfers								
99171	Trans - Title III	0.00	0.00	176,210.00	0.00	(176,210.00)	-100%	
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$176,210.00	\$0.00	(\$176,210.00)	-100%	
FB - Fund Balance & Reserves								
99981	Unappropriated Fund Balance	173,992.86	174,948.10	0.00	0.00	0.00	N/A	
Account Classification Total: FB - Fund Balance & Reserves		\$173,992.86	\$174,948.10	\$0.00	\$0.00	\$0.00	0%	
Sub Department Total: 502 - Title III New		\$173,992.86	\$174,948.10	\$176,210.00	\$0.00	(\$176,210.00)	-100%	
Fund Revenue		Total: 295 - O&C Title III	\$173,992.86	\$174,948.10	\$176,210.00	\$0.00	(\$176,210.00)	-100%
Fund Expenditure		Total: 295 - O&C Title III	\$173,992.86	\$174,948.10	\$176,210.00	\$0.00	(\$176,210.00)	-100%
Fund Net		Total: 295 - O&C Title III	\$0.00	\$0.00	\$0.00	\$0.00	-100%	

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
610 Economic Development

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	238,291	180,003	200,000	206,000
Debt Service	15,987	17,239	-	-
Interfund Transfers	10,000	1,000	-	-
Subtotal Current Expenditures	264,278	198,243	200,000	206,000
Contingency	-	-	87,100	134,500
Unappropriated Fund Balance	(8,282)	59,248	-	-
Subtotal Noncurrent Expenditures	(8,282)	59,248	87,100	134,500
Total Requirements by Budgetary Category	255,996	257,491	287,100	340,500

<u>Requirements by Fund</u>				
Economic Development (610)	255,996	257,491	287,100	340,500
Total Requirements by Fund	255,996	257,491	287,100	340,500

<u>Resources by Budgetary Category</u>				
Intergovernmental	200,176	265,550	180,000	250,000
Investment Earnings	1	78	-	500
Interfund Transfers	-	-	87,100	-
Debt Proceeds	17,239	-	-	-
Miscellaneous	2,000	145	-	-
Beginning Fund Balance	36,580	(8,282)	20,000	90,000
Total Resources by Budgetary Category	255,996	257,491	287,100	340,500

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Economic Development	340,500	-	-
Total Mandates	340,500	-	-

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

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 610 - Economic Development							
Department: 785 - Economic Development							
<u>Revenues</u>							
IG - Intergovernmental							
33021	Video Poker	200,176.00	265,550.00	180,000.00	250,000.00	70,000.00	39%
Account Classification Total: IG - Intergovernmental		\$200,176.00	\$265,550.00	\$180,000.00	\$250,000.00	\$70,000.00	39%
IN - Interest							
39150	Investments - Interest On	0.65	77.85	0.00	500.00	500.00	N/A
Account Classification Total: IN - Interest		\$0.65	\$77.85	\$0.00	\$500.00	\$500.00	
MI - Miscellaneous							
36100	Miscellaneous	2,000.00	145.22	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$2,000.00	\$145.22	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	0.00	87,100.00	0.00	(87,100.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$87,100.00	\$0.00	(\$87,100.00)	-100%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	17,239.37	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$17,239.37	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	36,580.17	(8,281.89)	20,000.00	90,000.00	70,000.00	350%
Account Classification Total: FB - Fund Balances		\$36,580.17	(\$8,281.89)	\$20,000.00	\$90,000.00	\$70,000.00	350%
Department Total: 785 - Economic Development		\$255,996.19	\$257,491.18	\$287,100.00	\$340,500.00	\$53,400.00	19%

Expenditures

MS - Material and Services

44000	Travel	12,294.29	11,194.86	15,000.00	30,000.00	15,000.00	100%
44200	Dues / Fees	29,433.46	9,263.15	30,000.00	15,000.00	(15,000.00)	-50%
44860	Predatory Animal Control	0.00	15,000.00	15,000.00	0.00	(15,000.00)	-100%
45021	Interest Expense	226.56	22.80	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 610 - Economic Development							
Department: 785 - Economic Development							
46930	Special Projects Expense	60,336.52	8,522.58	4,000.00	25,000.00	21,000.00	525%
99630	Economic Development Grant	136,000.00	136,000.00	136,000.00	136,000.00	0.00	0%
Account Classification Total: MS - Material and Services		\$238,290.83	\$180,003.39	\$200,000.00	\$206,000.00	\$6,000.00	3%
DS - Debt Service							
99950	Interfund Loan Principal	15,987.25	17,239.37	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$15,987.25	\$17,239.37	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	0.00	1,000.00	0.00	0.00	0.00	N/A
99027	Trans - CDD	10,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$10,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	87,100.00	134,500.00	47,400.00	54%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$87,100.00	\$134,500.00	\$47,400.00	54%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	(8,281.89)	59,248.42	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		(\$8,281.89)	\$59,248.42	\$0.00	\$0.00	\$0.00	0%
Department Total: 785 - Economic Development		\$255,996.19	\$257,491.18	\$287,100.00	\$340,500.00	\$53,400.00	19%
Fund Revenue	Total: 610 - Economic Development	\$255,996.19	\$257,491.18	\$287,100.00	\$340,500.00	\$53,400.00	19%
Fund Expenditure	Total: 610 - Economic Development	\$255,996.19	\$257,491.18	\$287,100.00	\$340,500.00	\$53,400.00	19%
Fund Net	Total: 610 - Economic Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	19%

Klamath County, Oregon 2013-2014 Budget Presentation

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

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

552 - Museum

570 - Parks

593 - Fairgrounds

712 - Law Library

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Department Mission:

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

Non-Mandated Services:

Self-Imposed: Klamath County owns three museum 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:

In addition to operating three museum properties, the Museum in 2012 conducted programs outside museum facilities, in virtually every corner of the county. Programs included bus tours, auto tours and walking tours. Attendance at special programs in 2012 totaled 3,959 people.

Other examples of community outreach and records processing include the following:

52	"Mystery Photos" published in the Herald and News
9	Photos of the Week posted on facebook and flickr.com
50	Editions of The Midge distributed (average weekly readership c. 260)
85	News releases issued
100	Contacts made in 11 rural communities for community history project
29	Interviews conducted in community history project
4,798	Names indexed in Circuit Court records
271	Organizations updated in community list
1,286	Objects cataloged
2,613	Museum-held images digitized
242	Community images digitized
18,807	Gilchrist Timber Co. documents digitized
10	Videos cablecast on Klamath County Government channel, uploaded to Web
102	Special programs presented to community groups

- 11 Bus tours, auto tours and hikes presented (Far Corners)
- 52 “Looking Back” columns prepared
- 163 Amtrak programs presented
- 6 Modoc Gallery exhibitions
- 3 State heritage grant projects completed

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 1,500 at the Baldwin Hotel Museum. The museum department has expanded special programs and presentations, including many held off museum property in the community. 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 2010.

Under the category of challenges, the leading problem facing the museum is the fact that the county has not hired professional museum staff for many years. While the county owns extensive museum properties and collections, and has benefitted from the efforts of dedicated amateur staff and volunteers, the county’s record of museum administration, maintenance, long-term planning and collections care comes in far below modern standards for museums. The county has no climate-controlled facilities for preservation of archives or artifacts. Security systems are badly outdated.

Budget Overview:

Major revenue sources for the Museum consist of transient room tax, a three-year property tax levy at the rate of 5 cents per \$1,000 of value, grants, donations and gift shop sales. 2014 will be the final year of the three-year operating levy approved by voters in 2011.

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

Significant Changes:

During the first two years the museum levy was in effect, \$70,000 in levy funds were allocated to the museum’s reserve fund to replace reserves that had been drawn down before the levy was approved. With reserves now fully restored, there is about \$30,000 in additional revenue available for operations in 2013-14. Those funds are being allocated to create a full-time maintenance position for the department, and to establish a building maintenance line item.

Key issues:

As stated during the campaign for the levy in 2011, the museum has addressed the following priorities for the additional revenue: 1, Eliminate budget deficit. 2, Replenish reserve funds. 3, Address deferred maintenance. 4, Extend outreach to schools. 5, Reduce cataloging backlog and continue computerization of old museum records.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
552 Museum

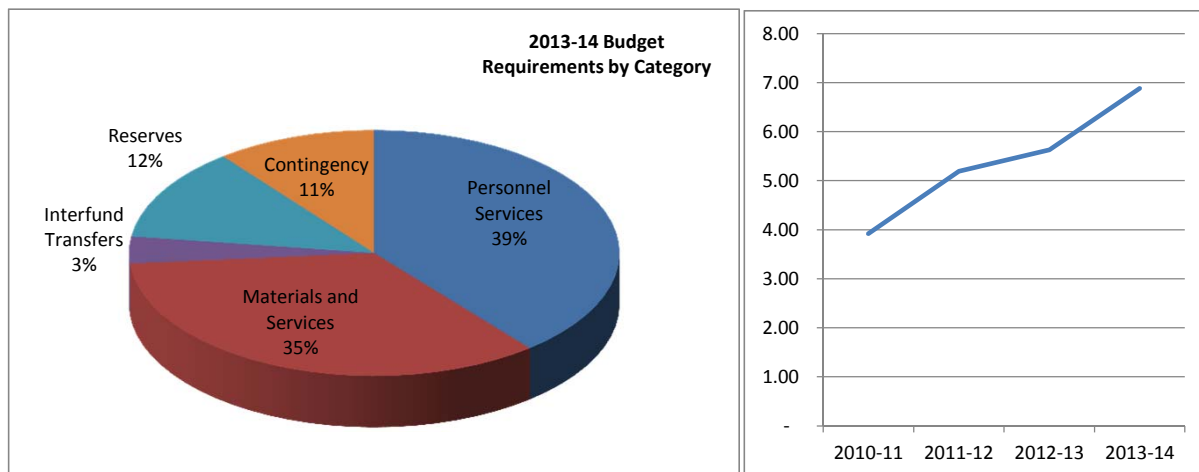
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	150,404	178,774	213,055	277,305
Materials and Services	118,738	134,768	257,727	245,232
Capital Outlay	-	17,000	18,000	-
Interfund Transfers	70,211	75,000	45,000	25,000
Subtotal Current Expenditures	339,353	405,542	533,782	547,537
Reserves	-	-	-	87,000
Contingency	-	-	85,437	75,188
Unappropriated Fund Balance	196,393	299,902	93,918	-
Subtotal Noncurrent Expenditures	196,393	299,902	179,355	162,188
Total Requirements by Budgetary Category	535,745	705,444	713,137	709,725

<u>Requirements by Fund</u>				
Museum (605)	535,745	705,444	713,137	709,725
Total Requirements by Fund	535,745	705,444	713,137	709,725

<u>Resources by Budgetary Category</u>				
Taxes	-	218,515	210,000	210,000
Intergovernmental	10,503	15,310	45,000	18,950
Charges for Services	22,316	20,574	15,500	15,500
Investment Earnings	1,755	1,332	1,500	1,000
Contributions and Donations	97,145	98,321	59,000	56,000
Interfund Transfers	179,528	155,000	121,137	100,275
Miscellaneous	-	-	-	3,000
Beginning Fund Balance	224,498	196,393	261,000	305,000
Total Resources by Budgetary Category	535,745	705,444	713,137	709,725

Full-Time Employee Equivalents	3.92	5.19	5.63	6.88
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Museum	709,725	277,305	6.88
Total Mandates	709,725	277,305	6.88



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Museum	Museum Manager	60555255361210	1.0000	Non-Union	UF20	7	\$0.00	\$46,560.00	\$1,070.88	\$2,886.72	\$675.12	\$1,070.88	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,449.60	\$69,088.93
Museum	Museum Curator	60555255361220	1.0000	Local 121	LH13	1	\$0.00	\$30,460.95	\$700.60	\$1,888.58	\$441.68	\$700.60	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,873.75	\$48,441.90
Museum	Lead Museum Collections Assist.	60555255361242	0.7500	Local 121	LH08	1	\$0.00	\$17,288.64	\$397.64	\$1,071.90	\$250.69	\$397.64	\$25.84	\$6,975.00	\$20.88	\$20.40	\$2,766.18	\$29,214.80
Museum	Museum Collections Assistant	60555255361242	0.4800	Non-Union	UH08	1	\$0.00	\$10,506.43	\$241.65	\$651.40	\$152.34	\$241.65	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$11,810.01
Museum	Museum Collections Assistant	60555255361242	0.4800	Non-Union	UH08	1	\$0.00	\$10,453.44	\$240.43	\$648.11	\$151.57	\$240.43	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$11,750.52
Museum	Museum Aide	60555255361461	0.4800	Non-Union	MIN WAGE	1	\$0.00	\$8,970.05	\$206.31	\$556.14	\$130.07	\$206.31	\$16.54	\$4,176.00	\$0.00	\$0.00	\$0.00	\$14,261.42
Museum	Museum Aide	60555255361461	0.4800	Non-Union	MIN WAGE	1	\$0.00	\$8,970.05	\$206.31	\$556.14	\$130.07	\$206.31	\$16.54	\$4,176.00	\$0.00	\$0.00	\$0.00	\$14,261.42
Museum	Facility Maintenance Leadworker	60555255363030	1.0000	Local 121	LH16	1	\$0.00	\$34,055.28	\$783.27	\$2,111.43	\$493.80	\$783.27	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,448.84	\$53,051.63
Museum	Temporary Help	60555255363920	0.2500	Non-Union	MIN WAGE	1	\$0.00	\$4,671.90	\$107.45	\$289.66	\$67.74	\$107.45	\$8.61	\$0.00	\$0.00	\$0.00	\$0.00	\$5,252.82
Museum	Temporary Help	60555255363920	0.4800	Non-Union	UH05	1	\$0.00	\$8,970.05	\$206.31	\$556.14	\$130.07	\$206.31	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$10,085.42
Museum	Temporary Help	60555255363920	0.4800	Non-Union	UH05	1	\$0.00	\$8,970.05	\$206.31	\$556.14	\$130.07	\$206.31	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$10,085.42
			6.8800				\$0.00	\$189,876.84	\$4,367.17	\$11,772.36	\$2,753.21	\$4,367.17	\$237.03	\$43,227.00	\$83.52	\$81.60	\$20,538.38	\$277,304.28

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	0.00	217,711.87	210,000.00	210,000.00	0.00	0%
36441	Sales - Property Distribution	0.00	802.84	0.00	0.00	0.00	N/A
Account Classification Total: PT - Property Taxes		\$0.00	\$218,514.71	\$210,000.00	\$210,000.00	\$0.00	0%
IG - Intergovernmental							
33130	Fish & Wildlife	0.00	358.81	0.00	350.00	350.00	N/A
33321	Cultural coalition	10,503.00	11,276.00	15,000.00	15,000.00	0.00	0%
33350	State Board of Forestry	0.00	3,675.25	0.00	3,600.00	3,600.00	N/A
33405	Grants	0.00	0.00	30,000.00	0.00	(30,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$10,503.00	\$15,310.06	\$45,000.00	\$18,950.00	(\$26,050.00)	-58%
CS - Charges for Service							
34220	Room Rental	3,236.00	3,240.00	2,500.00	2,500.00	0.00	0%
34400	Fees - Admission	19,080.00	17,334.25	13,000.00	13,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$22,316.00	\$20,574.25	\$15,500.00	\$15,500.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,754.91	1,331.52	1,500.00	1,000.00	(500.00)	-33%
Account Classification Total: IN - Interest		\$1,754.91	\$1,331.52	\$1,500.00	\$1,000.00	(\$500.00)	-33%
MI - Miscellaneous							
36100	Miscellaneous	5,698.25	4,581.52	3,000.00	3,000.00	0.00	0%
36340	Donations	29,465.21	59,724.18	50,000.00	50,000.00	0.00	0%
36370	Donations - Museum Sales	61,981.63	34,015.04	6,000.00	6,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$97,145.09	\$98,320.74	\$59,000.00	\$59,000.00	\$0.00	0%
TI - Interfund Transfers							
39021	Trans - Museum Operations	70,000.00	50,000.00	20,000.00	0.00	(20,000.00)	-100%
39055	Trans - Transient Room	109,528.44	104,999.71	101,137.00	100,275.00	(862.00)	-1%
Account Classification Total: TI - Interfund Transfers		\$179,528.44	\$154,999.71	\$121,137.00	\$100,275.00	(\$20,862.00)	-17%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
FB - Fund Balances							
31001	Beginning Fund Balance	224,497.64	196,392.52	261,000.00	305,000.00	44,000.00	17%
Account Classification Total: FB - Fund Balances		\$224,497.64	\$196,392.52	\$261,000.00	\$305,000.00	\$44,000.00	17%

Department Total: 552 - Museum		\$535,745.08	\$705,443.51	\$713,137.00	\$709,725.00	(\$3,412.00)	0%
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Expenditures

PS - Personnel Services

61210	Museum Manager	43,320.02	46,269.00	46,560.00	46,560.00	0.00	0%
61220	Museum Curator	37,185.00	38,118.39	37,828.00	30,461.00	(7,367.00)	-19%
61242	Museum Asst/Collection Mgr	11,041.32	28,746.21	48,702.00	38,249.00	(10,453.00)	-21%
61461	Museum Aide	8,116.55	8,711.00	8,786.00	17,940.00	9,154.00	104%
63030	Facility Maint Leadworker	0.00	0.00	0.00	34,055.00	34,055.00	N/A
63920	Temporary Help	15,783.01	18,564.65	17,582.00	22,612.00	5,030.00	29%
63930	FICA	7,507.85	9,710.40	12,216.00	14,526.00	2,310.00	19%
63940	Workmans Compensation Tax	68.26	131.94	210.00	237.00	27.00	13%
63941	Workmans Compensation	0.00	1,297.56	3,673.00	4,367.00	694.00	19%
63950	Medical Insurance	16,200.00	14,953.60	22,275.00	43,227.00	20,952.00	94%
63951	Life Insurance	125.04	110.29	128.00	84.00	(44.00)	-34%
63952	Short Term Disability	40.80	42.50	61.00	82.00	21.00	34%
63960	Retirement - General	8,066.99	8,595.24	11,121.00	20,538.00	9,417.00	85%
63980	Unemployment Compensation	2,709.00	3,283.38	3,673.00	4,367.00	694.00	19%
63990	Cell Phone Allowance	240.00	240.00	240.00	0.00	(240.00)	-100%
Account Classification Total: PS - Personnel Services		\$150,403.84	\$178,774.16	\$213,055.00	\$277,305.00	\$64,250.00	30%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	318.02	800.00	2,000.00	1,200.00	150%
44060	Janitorial Supplies	541.65	408.15	800.00	1,072.00	272.00	34%
44100	Supplies - Office	917.28	4,576.51	2,800.00	4,000.00	1,200.00	43%
44110	Supplies - Other	46,783.16	44,403.78	132,000.00	100,000.00	(32,000.00)	-24%
44118	Supplies - Exhibit	386.89	384.76	3,000.00	3,000.00	0.00	0%
44122	Supplies - Conservation	1,758.28	4,325.00	5,000.00	3,000.00	(2,000.00)	-40%
44123	Supplies - Activities	0.00	986.66	2,000.00	2,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
44124	Oregon Cultural Trust	0.00	10,316.00	15,000.00	15,000.00	0.00	0%
44200	Dues / Fees	0.00	0.00	0.00	600.00	600.00	N/A
44250	Vehicle Fuel	1,021.24	1,772.16	1,500.00	2,000.00	500.00	33%
44260	Vehicle Maintenance & Repair	11.50	203.85	700.00	700.00	0.00	0%
44276	Building Repair	0.00	0.00	0.00	7,000.00	7,000.00	N/A
44640	Telephone	2,958.22	2,353.53	3,000.00	3,000.00	0.00	0%
44700	Postage	236.50	258.42	500.00	500.00	0.00	0%
45980	Promotion / PR	129.00	3,074.37	4,000.00	5,000.00	1,000.00	25%
99755	Risk Management	0.00	0.00	15,123.00	14,787.00	(336.00)	-2%
99760	Insurance/Liability	14,301.00	14,301.00	24,633.00	27,689.00	3,056.00	12%
99765	Insurance/Workmans Compensation	2,717.00	1,419.44	0.00	0.00	0.00	N/A
99770	Internal Services	28,473.00	28,473.00	28,473.00	34,844.00	6,371.00	22%
99780	Space Rent	15,857.00	13,893.00	14,438.00	14,585.00	147.00	1%
99781	Steering Committee Hardware Charge	2,250.00	2,250.00	2,700.00	2,625.00	(75.00)	-3%
99782	Steering Committee User Charge	396.00	1,050.00	1,260.00	1,830.00	570.00	45%
Account Classification Total: MS - Material and Services		\$118,737.72	\$134,767.65	\$257,727.00	\$245,232.00	(\$12,495.00)	-5%
CO - Capital Outlay							
88170	Facilities Improvement	0.00	17,000.00	18,000.00	0.00	(18,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$17,000.00	\$18,000.00	\$0.00	(\$18,000.00)	-100%
IF - Interfund Transfers							
99038	Trans - Museum Operations	0.00	50,000.00	0.00	0.00	0.00	N/A
99040	Trans - General Fund	70,000.00	0.00	0.00	0.00	0.00	N/A
99042	Trans - Museum Reserve	0.00	0.00	20,000.00	0.00	(20,000.00)	-100%
99460	Trans - Equip Rent & Revolving	211.00	20,000.00	20,000.00	20,000.00	0.00	0%
99830	Trans - Vehicle Reserve	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$70,211.00	\$75,000.00	\$45,000.00	\$25,000.00	(\$20,000.00)	-44%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	85,437.00	75,188.00	(10,249.00)	-12%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$85,437.00	\$75,188.00	(\$10,249.00)	-12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	87,000.00	87,000.00	N/A
99981	Unappropriated Fund Balance	196,392.52	299,901.70	93,918.00	0.00	(93,918.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$196,392.52	\$299,901.70	\$93,918.00	\$87,000.00	(\$6,918.00)	-7%
Department Total: 552 - Museum		\$535,745.08	\$705,443.51	\$713,137.00	\$709,725.00	(\$3,412.00)	0%
Fund Revenue	Total: 605 - Museum	\$535,745.08	\$705,443.51	\$713,137.00	\$709,725.00	(\$3,412.00)	0%
Fund Expenditure	Total: 605 - Museum	\$535,745.08	\$705,443.51	\$713,137.00	\$709,725.00	(\$3,412.00)	0%
Fund Net	Total: 605 - Museum	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
Sub Department: 553 - Museum Operations							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	0.00	217,711.87	210,000.00	210,000.00	0.00	0%
36441	Sales - Property Distribution	0.00	802.84	0.00	0.00	0.00	N/A
Account Classification Total: PT - Property Taxes		\$0.00	\$218,514.71	\$210,000.00	\$210,000.00	\$0.00	0%
IG - Intergovernmental							
33130	Fish & Wildlife	0.00	358.81	0.00	350.00	350.00	N/A
33350	State Board of Forestry	0.00	3,675.25	0.00	3,600.00	3,600.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$4,034.06	\$0.00	\$3,950.00	\$3,950.00	
CS - Charges for Service							
34220	Room Rental	3,236.00	3,240.00	2,500.00	2,500.00	0.00	0%
34400	Fees - Admission	19,080.00	17,334.25	13,000.00	13,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$22,316.00	\$20,574.25	\$15,500.00	\$15,500.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	0.00	0.81	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$0.81	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	5,698.25	4,581.52	3,000.00	3,000.00	0.00	0%
36340	Donations	29,465.21	59,724.18	50,000.00	50,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$35,163.46	\$64,305.70	\$53,000.00	\$53,000.00	\$0.00	0%
TI - Interfund Transfers							
39021	Trans - Museum Operations	70,000.00	0.00	0.00	0.00	0.00	N/A
39055	Trans - Transient Room	109,528.44	104,999.71	101,137.00	100,275.00	(862.00)	-1%
Account Classification Total: TI - Interfund Transfers		\$179,528.44	\$104,999.71	\$101,137.00	\$100,275.00	(\$862.00)	-1%
FB - Fund Balances							
31001	Beginning Fund Balance	(8,875.91)	5,562.59	25,000.00	75,000.00	50,000.00	200%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 605 - Museum

Department: 552 - Museum

Sub Department: 553 - Museum Operations

Account Classification Total: FB - Fund Balances		(\$8,875.91)	\$5,562.59	\$25,000.00	\$75,000.00	\$50,000.00	200%
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Sub Department Total: 553 - Museum Operations		\$228,131.99	\$417,991.83	\$404,637.00	\$457,725.00	\$53,088.00	13%
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Expenditures

PS - Personnel Services

61210	Museum Manager	43,320.02	46,269.00	46,560.00	46,560.00	0.00	0%
61220	Museum Curator	37,185.00	38,118.39	37,828.00	30,461.00	(7,367.00)	-19%
61242	Museum Asst/Collection Mgr	11,041.32	28,746.21	48,702.00	38,249.00	(10,453.00)	-21%
61461	Museum Aide	8,116.55	8,711.00	8,786.00	17,940.00	9,154.00	104%
63030	Facility Maint Leadworker	0.00	0.00	0.00	34,055.00	34,055.00	N/A
63920	Temporary Help	15,783.01	18,564.65	17,582.00	22,612.00	5,030.00	29%
63930	FICA	7,507.85	9,710.40	12,216.00	14,526.00	2,310.00	19%
63940	Workmans Compensation Tax	68.26	131.94	210.00	237.00	27.00	13%
63941	Workmans Compensation	0.00	1,297.56	3,673.00	4,367.00	694.00	19%
63950	Medical Insurance	16,200.00	14,953.60	22,275.00	43,227.00	20,952.00	94%
63951	Life Insurance	125.04	110.29	128.00	84.00	(44.00)	-34%
63952	Short Term Disability	40.80	42.50	61.00	82.00	21.00	34%
63960	Retirement - General	8,066.99	8,595.24	11,121.00	20,538.00	9,417.00	85%
63980	Unemployment Compensation	2,709.00	3,283.38	3,673.00	4,367.00	694.00	19%
63990	Cell Phone Allowance	240.00	240.00	240.00	0.00	(240.00)	-100%
Account Classification Total: PS - Personnel Services		\$150,403.84	\$178,774.16	\$213,055.00	\$277,305.00	\$64,250.00	30%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	318.02	800.00	2,000.00	1,200.00	150%
44060	Janitorial Supplies	541.65	408.15	800.00	1,072.00	272.00	34%
44100	Supplies - Office	917.28	4,576.51	2,800.00	4,000.00	1,200.00	43%
44118	Supplies - Exhibit	386.89	384.76	3,000.00	3,000.00	0.00	0%
44122	Supplies - Conservation	1,758.28	4,325.00	5,000.00	3,000.00	(2,000.00)	-40%
44123	Supplies - Activities	0.00	986.66	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	0.00	0.00	0.00	600.00	600.00	N/A
44250	Vehicle Fuel	1,021.24	1,772.16	1,500.00	2,000.00	500.00	33%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
Sub Department: 553 - Museum Operations							
44260	Vehicle Maintenance & Repair	11.50	203.85	700.00	700.00	0.00	0%
44276	Building Repair	0.00	0.00	0.00	7,000.00	7,000.00	N/A
44640	Telephone	2,958.22	2,353.53	3,000.00	3,000.00	0.00	0%
44700	Postage	236.50	258.42	500.00	500.00	0.00	0%
45980	Promotion / PR	129.00	3,074.37	4,000.00	5,000.00	1,000.00	25%
99755	Risk Management	0.00	0.00	15,123.00	14,787.00	(336.00)	-2%
99760	Insurance/Liability	14,301.00	14,301.00	24,633.00	27,689.00	3,056.00	12%
99765	Insurance/Workmans Compensation	2,717.00	1,419.44	0.00	0.00	0.00	N/A
99770	Internal Services	28,473.00	28,473.00	28,473.00	34,844.00	6,371.00	22%
99780	Space Rent	15,857.00	13,893.00	14,438.00	14,585.00	147.00	1%
99781	Steering Committee Hardware Charge	2,250.00	2,250.00	2,700.00	2,625.00	(75.00)	-3%
99782	Steering Committee User Charge	396.00	1,050.00	1,260.00	1,830.00	570.00	45%
Account Classification Total: MS - Material and Services		\$71,954.56	\$80,047.87	\$110,727.00	\$130,232.00	\$19,505.00	18%
IF - Interfund Transfers							
99038	Trans - Museum Operations	0.00	50,000.00	0.00	0.00	0.00	N/A
99042	Trans - Museum Reserve	0.00	0.00	20,000.00	0.00	(20,000.00)	-100%
99460	Trans - Equip Rent & Revolving	211.00	20,000.00	20,000.00	20,000.00	0.00	0%
99830	Trans - Vehicle Reserve	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$211.00	\$75,000.00	\$45,000.00	\$25,000.00	(\$20,000.00)	-44%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	35,437.00	25,188.00	(10,249.00)	-29%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$35,437.00	\$25,188.00	(\$10,249.00)	-29%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	5,562.59	84,169.80	418.00	0.00	(418.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$5,562.59	\$84,169.80	\$418.00	\$0.00	(\$418.00)	-100%
Sub Department Total: 553 - Museum Operations		\$228,131.99	\$417,991.83	\$404,637.00	\$457,725.00	\$53,088.00	13%
Fund Revenue Total: 605 - Museum		\$228,131.99	\$417,991.83	\$404,637.00	\$457,725.00	\$53,088.00	13%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 605 - Museum
Department: 552 - Museum
Sub Department: 553 - Museum Operations

Fund Expenditure	Total: 605 - Museum	\$228,131.99	\$417,991.83	\$404,637.00	\$457,725.00	\$53,088.00	13%
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Fund Net	Total: 605 - Museum	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	13%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
Sub Department: 554 - Museum Reserve							
<u>Revenues</u>							
IG - Intergovernmental							
33321	Cultural coalition	10,503.00	11,276.00	15,000.00	15,000.00	0.00	0%
33405	Grants	0.00	0.00	30,000.00	0.00	(30,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$10,503.00	\$11,276.00	\$45,000.00	\$15,000.00	(\$30,000.00)	-67%
IN - Interest							
39150	Investments - Interest On	1,754.91	1,330.71	1,500.00	1,000.00	(500.00)	-33%
Account Classification Total: IN - Interest		\$1,754.91	\$1,330.71	\$1,500.00	\$1,000.00	(\$500.00)	-33%
MI - Miscellaneous							
36370	Donations - Museum Sales	61,981.63	34,015.04	6,000.00	6,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$61,981.63	\$34,015.04	\$6,000.00	\$6,000.00	\$0.00	0%
TI - Interfund Transfers							
39021	Trans - Museum Operations	0.00	50,000.00	20,000.00	0.00	(20,000.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$50,000.00	\$20,000.00	\$0.00	(\$20,000.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	233,373.55	190,829.93	236,000.00	230,000.00	(6,000.00)	-3%
Account Classification Total: FB - Fund Balances		\$233,373.55	\$190,829.93	\$236,000.00	\$230,000.00	(\$6,000.00)	-3%
Sub Department Total: 554 - Museum Reserve		\$307,613.09	\$287,451.68	\$308,500.00	\$252,000.00	(\$56,500.00)	-18%
<u>Expenditures</u>							
MS - Material and Services							
44110	Supplies - Other	46,783.16	44,403.78	132,000.00	100,000.00	(32,000.00)	-24%
44124	Oregon Cultural Trust	0.00	10,316.00	15,000.00	15,000.00	0.00	0%
Account Classification Total: MS - Material and Services		\$46,783.16	\$54,719.78	\$147,000.00	\$115,000.00	(\$32,000.00)	-22%
CO - Capital Outlay							
88170	Facilities Improvement	0.00	17,000.00	18,000.00	0.00	(18,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
Sub Department: 554 - Museum Reserve							
Account Classification Total: CO - Capital Outlay		\$0.00	\$17,000.00	\$18,000.00	\$0.00	(\$18,000.00)	-100%
IF - Interfund Transfers							
99040	Trans - General Fund	70,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	50,000.00	50,000.00	0.00	0%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	0%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	87,000.00	87,000.00	N/A
99981	Unappropriated Fund Balance	190,829.93	215,731.90	93,500.00	0.00	(93,500.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$190,829.93	\$215,731.90	\$93,500.00	\$87,000.00	(\$6,500.00)	-7%
Sub Department Total: 554 - Museum Reserve		\$307,613.09	\$287,451.68	\$308,500.00	\$252,000.00	(\$56,500.00)	-18%
Fund Revenue Total: 605 - Museum		\$307,613.09	\$287,451.68	\$308,500.00	\$252,000.00	(\$56,500.00)	-18%
Fund Expenditure Total: 605 - Museum		\$307,613.09	\$287,451.68	\$308,500.00	\$252,000.00	(\$56,500.00)	-18%
Fund Net Total: 605 - Museum		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-18%

Department: Community Development
Parks Division

FY 2014 Proposed Budget

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.

Non-Mandated 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.

Eagle Ridge Park	17300 Eagle Ridge Road	Klamath Falls	97601
Exchange Park (Fairgrounds)	3531 S. 6th Street	Klamath Falls	97603
Ft. Klamath Park Museum	51400 Highway 62	Chiloquin	97624
Hagelstein Park	17301 Highway 97 North	Klamath Falls	97601
Henzel Park	33600 Modoc Point Road	Chiloquin	97624
Petric Park	40000 Modoc Point Road	Chiloquin	97624
Stevenson Park	15300 Highway 140 East	Klamath Falls	97603
Williamson River Access Park	901 Chiloquin Blvd	Chiloquin	97624
Wocus Bay Boat Launch	16551 Highway 140 West	Klamath Falls	97601

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

Department: Community Development
Parks Division

FY 2014 Proposed Budget

months a year; however the water systems are shut down in the fall for winterizing. Portable toilets are rented and placed for use during the winter months at some locations.

Successes:

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

The Hagelstein Park restroom replacement project was completed last summer. The funding came from the Oregon State Marine Board in the amount of \$92,079. Klamath County Parks provided \$43,407 of In-Kind services to qualify for this grant.

Klamath County, the U.S. Forest Service and the Oregon State Marine Board entered into a three-party cooperative agreement to pass through grant funding in the amount of \$66,250 for the Princess Creek Boating improvements.

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

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

Challenges:

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

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. Seasonally an employee is hired to assist with the parks maintenance. A transfer of \$30,000 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

Department: Community Development
Parks Division

FY 2014 Proposed Budget

submitted for approval to qualify for this funding. The allocation amount is determined by Oregon Parks and Recreation, this year the amount is \$60,000.

Major Expenditures Parks Reserve

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

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 budget is deposited to the Parks Reserve for future land acquisition.

Significant Changes:

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

Key Issues:

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

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

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
570 Parks

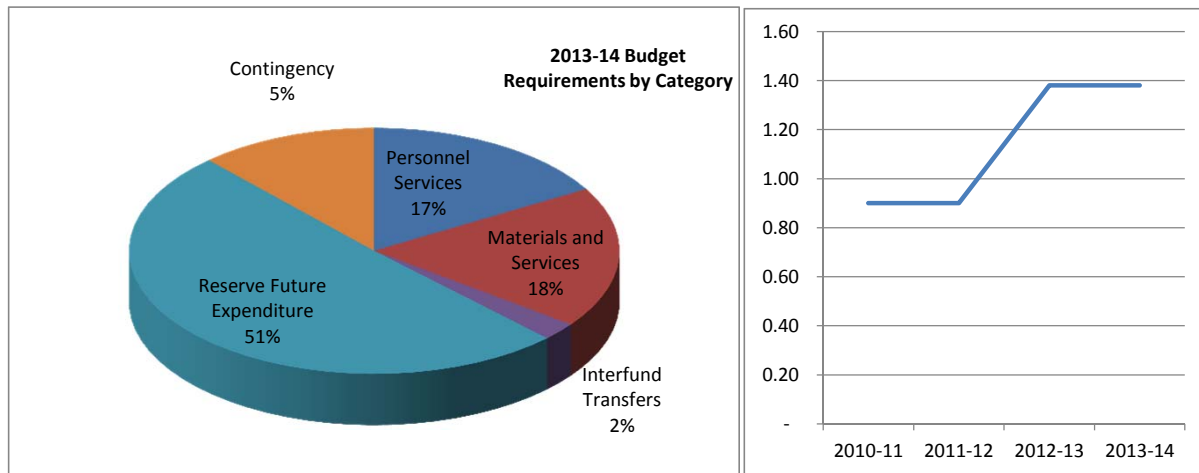
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	48,700	51,468	56,944	59,971
Materials and Services	193,785	59,027	97,146	67,079
Capital Outlay	-	-	46,839	-
Interfund Transfers	14,056	160,167	8,500	8,500
Subtotal Current Expenditures	256,541	270,662	209,429	135,550
Reserve Future Expenditure	-	-	165,175	182,650
Contingency	-	-	17,510	42,600
Unappropriated Fund Balance	279,353	272,559	-	-
Subtotal Noncurrent Expenditures	279,353	272,559	182,685	225,250
Total Requirements by Budgetary Category	535,894	543,222	392,114	360,800

<u>Requirements by Fund</u>				
Parks Reserves (460)	141,111	141,111	-	-
Parks (465)	394,783	402,110	392,114	360,800
Total Requirements by Fund	535,894	543,222	392,114	360,800

<u>Resources by Budgetary Category</u>				
Intergovernmental	240,096	103,780	135,439	91,650
Charges for Services	6,250	12,500	6,250	6,250
Investment Earnings	2,506	1,477	2,750	2,300
Interfund Transfers	-	146,111	5,000	5,000
Beginning Fund Balance	287,043	279,353	242,675	255,600
Total Resources by Budgetary Category	535,894	543,222	392,114	360,800

Full-Time Employee Equivalents	0.90	0.90	1.38	1.38
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Self imposed Parks	360,800	59,971	1.38
Total Mandates	360,800	59,971	1.38



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Community Development/Parks	Maint. Worker II - Parks	46557057263020	0.9000	Local 121	LH13	4	\$0.00	\$30,030.26	\$690.70	\$1,661.88	\$435.44	\$690.70	\$31.01	\$8,370.00	\$18.79	\$18.36	\$4,804.84	\$46,951.97
Community Development/Parks	Overtime	46557057263900						\$1,000.00	\$23.00	\$62.00	\$14.50	\$23.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,122.50
Community Development/Parks	Seasonal-Parks	46557057263920	0.4800	Non-Union	UH-09	1	\$0.00	\$10,583.65	\$243.42	\$656.19	\$153.46	\$243.42	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$11,896.69
Community Development 465-570-572			1.3800				\$0.00	\$41,613.92	\$957.12	\$2,580.06	\$603.40	\$957.12	\$47.54	\$8,370.00	\$18.79	\$18.36	\$4,804.84	\$59,971.16

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 460 - Parks Reserves							
Department: 570 - Parks							
Sub Department: 571 - Parks Reserve							
<u>Revenues</u>							
CS - Charges for Service							
36121	Repayments - Loan	6,250.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$6,250.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,260.55	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$1,260.55	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	133,600.81	141,111.36	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$133,600.81	\$141,111.36	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 571 - Parks Reserve		\$141,111.36	\$141,111.36	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
IF - Interfund Transfers							
99193	Trans - Park Reserve	0.00	141,111.36	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$141,111.36	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	141,111.36	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$141,111.36	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 571 - Parks Reserve		\$141,111.36	\$141,111.36	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 460 - Parks Reserves	\$141,111.36	\$141,111.36	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 460 - Parks Reserves	\$141,111.36	\$141,111.36	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 460 - Parks Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
<u>Revenues</u>							
IG - Intergovernmental							
33650	Fees - State RV License	75,246.00	75,180.00	60,000.00	60,000.00	0.00	0%
33980	Grants - Marine Board	28,600.00	28,600.00	28,600.00	31,650.00	3,050.00	11%
33985	Grants - Marine Board Fac	136,250.00	0.00	46,838.55	0.00	(46,838.55)	-100%
Account Classification Total: IG - Intergovernmental		\$240,096.00	\$103,780.00	\$135,438.55	\$91,650.00	(\$43,788.55)	-32%
CS - Charges for Service							
36121	Repayments - Loan	0.00	12,500.00	6,250.00	6,250.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$0.00	\$12,500.00	\$6,250.00	\$6,250.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,245.06	1,477.09	2,750.00	2,300.00	(450.00)	-16%
Account Classification Total: IN - Interest		\$1,245.06	\$1,477.09	\$2,750.00	\$2,300.00	(\$450.00)	-16%
TI - Interfund Transfers							
36235	Trans - Park	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
36236	Trans - Park Reserve	0.00	141,111.36	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$146,111.36	\$5,000.00	\$5,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	153,441.99	138,241.85	242,675.00	255,600.00	12,925.00	5%
Account Classification Total: FB - Fund Balances		\$153,441.99	\$138,241.85	\$242,675.00	\$255,600.00	\$12,925.00	5%
Revenues Total		\$394,783.05	\$402,110.30	\$392,113.55	\$360,800.00	(\$31,313.55)	-8%

Expenditures

PS - Personnel Services

63020	Facility Mtc Worker II	26,346.24	27,763.93	28,766.00	30,030.00	1,264.00	4%
63900	Overtime	697.52	0.00	1,000.00	1,000.00	0.00	0%
63920	Temporary Help	8,150.01	9,715.20	11,571.00	10,584.00	(987.00)	-9%
63930	FICA	2,605.78	2,864.17	3,162.00	3,183.00	21.00	1%
63940	Workmans Compensation Tax	25.57	36.30	52.00	48.00	(4.00)	-8%
63941	Workmans Compensation	0.00	682.79	951.00	957.00	6.00	1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
63950	Medical Insurance	7,290.22	6,775.74	7,290.00	8,370.00	1,080.00	15%
63951	Life Insurance	22.20	19.17	19.00	19.00	0.00	0%
63952	Short Term Disability	18.36	18.36	18.00	18.00	0.00	0%
63960	Retirement - General	2,648.35	2,776.40	3,164.00	4,805.00	1,641.00	52%
63980	Unemployment Compensation	896.00	815.63	951.00	957.00	6.00	1%
Account Classification Total: PS - Personnel Services		\$48,700.25	\$51,467.69	\$56,944.00	\$59,971.00	\$3,027.00	5%
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	754.16	800.00	800.00	0.00	0%
44040	Staff Travel & Training	0.00	0.00	500.00	500.00	0.00	0%
44100	Supplies - Office	164.00	110.00	300.00	300.00	0.00	0%
44110	Supplies - Other	1,879.00	1,475.28	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	0.00	300.00	700.00	700.00	0.00	0%
44250	Vehicle Fuel	11,878.12	12,831.94	15,000.00	15,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	7,036.29	1,556.33	3,000.00	3,000.00	0.00	0%
44276	Building Repair	1,537.39	844.11	3,000.00	3,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	100.00	0.00	0%
44290	Uniform Maintenance & Repair	0.00	0.00	500.00	500.00	0.00	0%
44300	Equip Maintenance & Repair	1,861.83	2,038.05	3,000.00	4,000.00	1,000.00	33%
44320	Grounds Maintenance & Repair	881.06	689.38	10,000.00	10,000.00	0.00	0%
44500	Consultant Services	0.00	0.00	5,000.00	5,000.00	0.00	0%
44578	Grant Funds - External Recipients Payments	136,250.00	0.00	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	317.34	624.52	600.00	600.00	0.00	0%
44620	Utilities - Electricity	1,206.66	1,419.53	2,200.00	2,500.00	300.00	14%
44640	Telephone	189.39	190.40	300.00	300.00	0.00	0%
44700	Postage	4.23	5.32	50.00	50.00	0.00	0%
44910	Forest Patrol Assessment	1,871.64	2,171.92	2,500.00	2,500.00	0.00	0%
45000	Equipment Rental / Lease	0.00	0.00	700.00	1,000.00	300.00	43%
45015	Administration Fees	0.00	0.00	11,038.00	4,373.00	(6,665.00)	-60%
45020	Contract Services	3,723.00	9,714.22	4,000.00	4,000.00	0.00	0%
45580	Boat Facility Maintenance	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
99755	Risk Management	0.00	0.00	6,478.00	1,094.00	(5,384.00)	-83%
99760	Insurance/Liability	10,892.00	10,892.00	10,551.00	2,049.00	(8,502.00)	-81%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
99765	Insurance/Workmans Compensation	4,264.00	3,581.21	0.00	0.00	0.00	N/A
99770	Internal Services	9,829.00	9,829.00	9,829.00	3,713.00	(6,116.00)	-62%
Account Classification Total: MS - Material and Services		\$193,784.95	\$59,027.37	\$97,146.00	\$67,079.00	(\$30,067.00)	-31%
CO - Capital Outlay							
88750	Marine Improvements	0.00	0.00	46,838.55	0.00	(46,838.55)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$46,838.55	\$0.00	(\$46,838.55)	-100%
IF - Interfund Transfers							
99040	Trans - General Fund	10,556.00	10,556.00	0.00	0.00	0.00	N/A
99193	Trans - Park Reserve	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
99830	Trans - Vehicle Reserve	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$14,056.00	\$19,056.00	\$8,500.00	\$8,500.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	17,510.00	42,600.00	25,090.00	143%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$17,510.00	\$42,600.00	\$25,090.00	143%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	165,175.00	182,650.00	17,475.00	11%
99981	Unappropriated Fund Balance	138,241.85	272,559.24	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$138,241.85	\$272,559.24	\$165,175.00	\$182,650.00	\$17,475.00	11%
Expenditures Total		\$394,783.05	\$402,110.30	\$392,113.55	\$360,800.00	(\$31,313.55)	-8%
Fund Revenue	Total: 465 - Parks	\$394,783.05	\$402,110.30	\$392,113.55	\$360,800.00	(\$31,313.55)	-8%
Fund Expenditure	Total: 465 - Parks	\$394,783.05	\$402,110.30	\$392,113.55	\$360,800.00	(\$31,313.55)	-8%
Fund Net	Total: 465 - Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-8%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
Department: 570 - Parks							
Sub Department: 571 - Parks Reserve							
<u>Revenues</u>							
CS - Charges for Service							
36121	Repayments - Loan	0.00	12,500.00	6,250.00	6,250.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$0.00	\$12,500.00	\$6,250.00	\$6,250.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	0.00	769.71	1,250.00	800.00	(450.00)	-36%
Account Classification Total: IN - Interest		\$0.00	\$769.71	\$1,250.00	\$800.00	(\$450.00)	-36%
TI - Interfund Transfers							
36235	Trans - Park	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
36236	Trans - Park Reserve	0.00	141,111.36	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$146,111.36	\$5,000.00	\$5,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	152,675.00	170,600.00	17,925.00	12%
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$152,675.00	\$170,600.00	\$17,925.00	12%
Sub Department Total: 571 - Parks Reserve		\$0.00	\$159,381.07	\$165,175.00	\$182,650.00	\$17,475.00	11%
<u>Expenditures</u>							
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	165,175.00	182,650.00	17,475.00	11%
99981	Unappropriated Fund Balance	0.00	159,381.07	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$159,381.07	\$165,175.00	\$182,650.00	\$17,475.00	11%
Sub Department Total: 571 - Parks Reserve		\$0.00	\$159,381.07	\$165,175.00	\$182,650.00	\$17,475.00	11%
Fund Revenue Total: 465 - Parks		\$0.00	\$159,381.07	\$165,175.00	\$182,650.00	\$17,475.00	11%
Fund Expenditure Total: 465 - Parks		\$0.00	\$159,381.07	\$165,175.00	\$182,650.00	\$17,475.00	11%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
Department: 570 - Parks							
Sub Department: 571 - Parks Reserve							
	Fund Net	Total: 465 - Parks	\$0.00	\$0.00	\$0.00	\$0.00	11%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
Department: 570 - Parks							
Sub Department: 572 - Parks							
<u>Revenues</u>							
IG - Intergovernmental							
33650	Fees - State RV License	75,246.00	75,180.00	60,000.00	60,000.00	0.00	0%
33980	Grants - Marine Board	28,600.00	28,600.00	28,600.00	31,650.00	3,050.00	11%
33985	Grants - Marine Board Fac	136,250.00	0.00	46,838.55	0.00	(46,838.55)	-100%
Account Classification Total: IG - Intergovernmental		\$240,096.00	\$103,780.00	\$135,438.55	\$91,650.00	(\$43,788.55)	-32%
IN - Interest							
39150	Investments - Interest On	1,245.06	707.38	1,500.00	1,500.00	0.00	0%
Account Classification Total: IN - Interest		\$1,245.06	\$707.38	\$1,500.00	\$1,500.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	153,441.99	138,241.85	90,000.00	85,000.00	(5,000.00)	-6%
Account Classification Total: FB - Fund Balances		\$153,441.99	\$138,241.85	\$90,000.00	\$85,000.00	(\$5,000.00)	-6%
Sub Department Total: 572 - Parks		\$394,783.05	\$242,729.23	\$226,938.55	\$178,150.00	(\$48,788.55)	-21%
<u>Expenditures</u>							
Department: 570 - Parks							
Sub Department: 572 - Parks							
PS - Personnel Services							
63020	Facility Mtc Worker II	26,346.24	27,763.93	28,766.00	30,030.00	1,264.00	4%
63900	Overtime	697.52	0.00	1,000.00	1,000.00	0.00	0%
63920	Temporary Help	8,150.01	9,715.20	11,571.00	10,584.00	(987.00)	-9%
63930	FICA	2,605.78	2,864.17	3,162.00	3,183.00	21.00	1%
63940	Workmans Compensation Tax	25.57	36.30	52.00	48.00	(4.00)	-8%
63941	Workmans Compensation	0.00	682.79	951.00	957.00	6.00	1%
63950	Medical Insurance	7,290.22	6,775.74	7,290.00	8,370.00	1,080.00	15%
63951	Life Insurance	22.20	19.17	19.00	19.00	0.00	0%
63952	Short Term Disability	18.36	18.36	18.00	18.00	0.00	0%
63960	Retirement - General	2,648.35	2,776.40	3,164.00	4,805.00	1,641.00	52%
63980	Unemployment Compensation	896.00	815.63	951.00	957.00	6.00	1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
Department: 570 - Parks							
Sub Department: 572 - Parks							
Account Classification Total: PS - Personnel Services		\$48,700.25	\$51,467.69	\$56,944.00	\$59,971.00	\$3,027.00	5%
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	754.16	800.00	800.00	0.00	0%
44040	Staff Travel & Training	0.00	0.00	500.00	500.00	0.00	0%
44100	Supplies - Office	164.00	110.00	300.00	300.00	0.00	0%
44110	Supplies - Other	1,879.00	1,475.28	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	0.00	300.00	700.00	700.00	0.00	0%
44250	Vehicle Fuel	11,878.12	12,831.94	15,000.00	15,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	7,036.29	1,556.33	3,000.00	3,000.00	0.00	0%
44276	Building Repair	1,537.39	844.11	3,000.00	3,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	100.00	0.00	0%
44290	Uniform Maintenance & Repair	0.00	0.00	500.00	500.00	0.00	0%
44300	Equip Maintenance & Repair	1,861.83	2,038.05	3,000.00	4,000.00	1,000.00	33%
44320	Grounds Maintenance & Repair	881.06	689.38	10,000.00	10,000.00	0.00	0%
44500	Consultant Services	0.00	0.00	5,000.00	5,000.00	0.00	0%
44578	Grant Funds - External Recipients	136,250.00	0.00	0.00	0.00	0.00	N/A
	Payments						
44610	Utilities - Water / Sewer	317.34	624.52	600.00	600.00	0.00	0%
44620	Utilities - Electricity	1,206.66	1,419.53	2,200.00	2,500.00	300.00	14%
44640	Telephone	189.39	190.40	300.00	300.00	0.00	0%
44700	Postage	4.23	5.32	50.00	50.00	0.00	0%
44910	Forest Patrol Assessment	1,871.64	2,171.92	2,500.00	2,500.00	0.00	0%
45000	Equipment Rental / Lease	0.00	0.00	700.00	1,000.00	300.00	43%
45015	Administration Fees	0.00	0.00	11,038.00	4,373.00	(6,665.00)	-60%
45020	Contract Services	3,723.00	9,714.22	4,000.00	4,000.00	0.00	0%
45580	Boat Facility Maintenance	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
99755	Risk Management	0.00	0.00	6,478.00	1,094.00	(5,384.00)	-83%
99760	Insurance/Liability	10,892.00	10,892.00	10,551.00	2,049.00	(8,502.00)	-81%
99765	Insurance/Workmans Compensation	4,264.00	3,581.21	0.00	0.00	0.00	N/A
99770	Internal Services	9,829.00	9,829.00	9,829.00	3,713.00	(6,116.00)	-62%
Account Classification Total: MS - Material and Services		\$193,784.95	\$59,027.37	\$97,146.00	\$67,079.00	(\$30,067.00)	-31%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks								
Department: 570 - Parks								
Sub Department: 572 - Parks								
CO - Capital Outlay								
88750		Marine Improvements	0.00	0.00	46,838.55	0.00	(46,838.55)	-100%
Account Classification Total: CO - Capital Outlay			\$0.00	\$0.00	\$46,838.55	\$0.00	(\$46,838.55)	-100%
IF - Interfund Transfers								
99040		Trans - General Fund	10,556.00	10,556.00	0.00	0.00	0.00	N/A
99193		Trans - Park Reserve	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
99830		Trans - Vehicle Reserve	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0%
Account Classification Total: IF - Interfund Transfers			\$14,056.00	\$19,056.00	\$8,500.00	\$8,500.00	\$0.00	0%
CR - Contingencies								
99750		Operating Contingency	0.00	0.00	17,510.00	42,600.00	25,090.00	143%
Account Classification Total: CR - Contingencies			\$0.00	\$0.00	\$17,510.00	\$42,600.00	\$25,090.00	143%
FB - Fund Balance & Reserves								
99981		Unappropriated Fund Balance	138,241.85	113,178.17	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$138,241.85	\$113,178.17	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 572 - Parks			\$394,783.05	\$242,729.23	\$226,938.55	\$178,150.00	(\$48,788.55)	-21%
Fund Revenue	Total: 465 - Parks		\$394,783.05	\$242,729.23	\$226,938.55	\$178,150.00	(\$48,788.55)	-21%
Fund Expenditure	Total: 465 - Parks		\$394,783.05	\$242,729.23	\$226,938.55	\$178,150.00	(\$48,788.55)	-21%
Fund Net	Total: 465 - Parks		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-21%

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Department Mission:

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

Mandated Services:

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

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

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

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

Self Imposed Services:

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

The Fair Board has developed and adopted Policies for:

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

Department Overview:

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

Successes and Challenges:

The 2012-13 fiscal year has been especially demanding, receiving information about budget cuts that we were not expecting. This information put us in a semi-crisis mode, we had to cut the employees to 32 hours from 40 hour work week, laying off an employee and still maintaining our full service.

We have repeat customers that have been holding events at the Fairgrounds for over 20 years, and we have new customers that always relay that we are the one of the best facilities for services and cost. The fairgrounds in 2011/2012 had 590 events (133 youth, 131 private, 326 public) with an attendance of 184,221. The challenge is maintaining and providing the services the Fair Board has committed to, and the standard that the public expects.

Budget Overview:

The Klamath County Fairgrounds has three (3) main sources of revenue; the hotel/motel tax, room rentals and State appropriation for fair. The room tax and The State Fair (fair only) have strict guidelines for use. Our major expenses are in maintenance on the older buildings, older equipment (engine repairs and up keep, tires, oil, gas), supplies for events (panels, sand, gates, tables, chairs, PA systems, stages). Maintain plumbing and electrical for 6 buildings and wash stations (inside and outside, freezing weather), grounds (dirt, gravel, snow removal, paving, aesthetics, plants, trees, lawns, and fencing). The personnel for this year are 1 administrator, 2 office staff, and the reduced number maintenance workers to 5. We are open 7 days a week, 365 days a year, 7a.m. to 9p.m., unless an event runs longer.

Significant Changes:

At the Budget Officer's prompting there are major cuts, and we reduced staff and line items. We know this has impacted our services. The only thing we can do is try to keep up on our service as we are a rental facility and we must keep the doors open. We have an overload of responsibilities that we will try to maintain.

Key Issues:

The Fairgrounds receives no funding from the general fund. The Fairgrounds was removed from the County General Fund budget in 1978 for lack of funds. Yet, we have a stable source of income from the Hotel Motel Tax, which was totally promoted by the Fair Board. The Hotel Motel Tax has never been consistent and can and has had major differences from year to year, this has never before this year caused any significant deficiencies in the department, when the transient room tax revenue is up we implement well needed projects for buildings, capital equipment, paving, roofing, items that are necessary for the continued success of the services the Fairgrounds provides.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
593 Fairgrounds

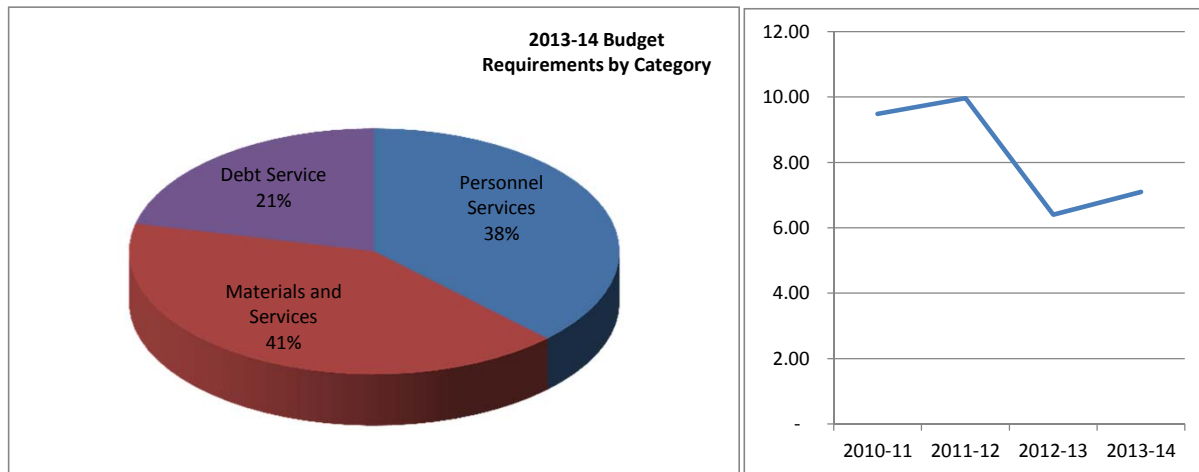
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	467,333	483,029	388,522	433,673
Materials and Services	595,653	524,774	492,577	474,707
Capital Outlay	565,737	40,605	-	-
Debt Service	-	-	300,000	247,000
Subtotal Current Expenditures	1,628,723	1,048,408	1,181,099	1,155,380
Contingency	-	-	53,080	-
Unappropriated Fund Balance	11,379	90,725	-	-
Subtotal Noncurrent Expenditures	11,379	90,725	53,080	-
Total Requirements by Budgetary Category	1,640,102	1,139,132	1,234,179	1,155,380

<u>Requirements by Fund</u>				
Fairgrounds (740)	1,640,102	1,139,132	1,234,179	1,155,380
Total Requirements by Fund	1,640,102	1,139,132	1,234,179	1,155,380

<u>Resources by Budgetary Category</u>				
Intergovernmental	36,031	50,002	50,000	50,000
Charges for Services	347,074	379,079	436,099	440,705
Investment Earnings	5,521	12	-	-
Interfund Transfers	406,576	390,437	473,080	479,675
Debt Proceeds	-	308,224	275,000	185,000
Beginning Fund Balance	844,901	11,379	-	-
Total Resources by Budgetary Category	1,640,102	1,139,132	1,234,179	1,155,380

Full-Time Employee Equivalents	9.48	9.96	6.40	7.10
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Fairgrounds	1,155,380	433,673	7.10
Total Mandates	1,155,380	433,673	7.10



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Fairboard	Secretary II	74059361630	0.8500	Non-Union	UH16	7	\$0.00	\$32,691.82	\$751.91	\$2,026.89	\$474.03	\$751.91	\$29.28	\$9,300.00	\$20.88	\$20.40	\$5,230.69	\$51,297.82
Fairboard	Secretary II	74059361630	0.8500	Non-Union	UH16	7	\$0.00	\$32,691.82	\$751.91	\$2,026.89	\$474.03	\$751.91	\$29.28	\$9,300.00	\$20.88	\$20.40	\$5,230.69	\$51,297.82
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH13	6	\$0.00	\$28,649.09	\$658.93	\$1,776.24	\$415.41	\$658.93	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,583.85	\$46,114.74
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH14	6	\$0.00	\$31,193.28	\$717.45	\$1,933.98	\$452.30	\$717.45	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,990.92	\$49,377.67
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH14	6	\$0.00	\$30,806.50	\$708.55	\$1,910.00	\$446.69	\$708.55	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,929.04	\$48,881.62
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH13	4	\$0.00	\$26,437.10	\$608.05	\$1,639.10	\$383.34	\$608.05	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,229.94	\$43,277.87
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH14	4	\$0.00	\$28,653.19	\$659.02	\$1,776.50	\$415.47	\$659.02	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,584.51	\$46,120.01
Fairboard	Fairgrounds Manager	74059363310	0.9000	Non-union	DF10	7	\$0.00	\$61,711.63	\$1,419.37	\$3,826.12	\$894.82	\$1,419.37	\$31.01	\$9,300.00	\$86.04	\$20.40	\$9,873.86	\$88,582.61
Fairboard		74059363900					\$0.00	\$6,800.00	\$156.40	\$421.60	\$98.60	\$156.40	\$0.00	\$0.00	\$0.00	\$0.00	\$1,088.00	\$8,721.00
			7.1000				\$0.00		\$6,431.59	\$17,337.33	\$4,054.70	\$6,431.59	\$244.61	\$74,400.00	\$232.20	\$163.20	\$ 44,741.51	\$ 433,671.16

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Department: 593 - Fairgrounds							
<u>Revenues</u>							
IG - Intergovernmental							
33705	Oregon Fairs	36,030.72	50,001.88	50,000.00	50,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$36,030.72	\$50,001.88	\$50,000.00	\$50,000.00	\$0.00	0%
CS - Charges for Service							
34220	Room Rental	239,284.37	250,087.20	260,000.00	260,000.00	0.00	0%
36510	Refunds - Fair Revenue/Donations	92,092.66	111,757.29	160,202.00	160,000.00	(202.00)	0%
36540	Refunds	0.00	1,068.49	200.00	1,065.00	865.00	433%
36602	Reim - Services	15,697.05	16,165.98	15,697.00	19,640.00	3,943.00	25%
Account Classification Total: CS - Charges for Service		\$347,074.08	\$379,078.96	\$436,099.00	\$440,705.00	\$4,606.00	1%
IN - Interest							
39150	Investments - Interest On	5,520.91	11.86	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$5,520.91	\$11.86	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39055	Trans - Transient Room	406,575.79	390,437.09	473,080.00	479,675.00	6,595.00	1%
Account Classification Total: TI - Interfund Transfers		\$406,575.79	\$390,437.09	\$473,080.00	\$479,675.00	\$6,595.00	1%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	0.00	308,223.81	275,000.00	185,000.00	(90,000.00)	-33%
Account Classification Total: DP - Debt Proceeds		\$0.00	\$308,223.81	\$275,000.00	\$185,000.00	(\$90,000.00)	-33%
FB - Fund Balances							
31001	Beginning Fund Balance	844,900.55	11,378.80	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$844,900.55	\$11,378.80	\$0.00	\$0.00	\$0.00	0%
Department Total: 593 - Fairgrounds		\$1,640,102.05	\$1,139,132.40	\$1,234,179.00	\$1,155,380.00	(\$78,799.00)	-6%
<u>Expenditures</u>							
PS - Personnel Services							
61520	Secretary I	37,674.91	38,460.96	30,651.00	0.00	(30,651.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Department: 593 - Fairgrounds							
61620	Secretary III	960.54	0.00	0.00	0.00	0.00	N/A
61630	Secretary II	35,882.60	38,305.46	30,651.00	65,384.00	34,733.00	113%
63020	Facility Mtc Worker II	139,052.49	147,986.01	123,541.00	145,739.00	22,198.00	18%
63310	Fairgrounds Manager	65,832.00	67,224.00	53,779.00	61,712.00	7,933.00	15%
63316	Fairgrounds Foreman	37,669.06	34,146.49	0.00	0.00	0.00	N/A
63900	Overtime	11,371.72	12,652.44	10,000.00	6,800.00	(3,200.00)	-32%
63920	Temporary Help	2,246.50	2,625.00	16,000.00	0.00	(16,000.00)	-100%
63930	FICA	23,650.34	30,046.13	20,020.00	21,392.00	1,372.00	7%
63940	Workmans Compensation Tax	180.04	234.74	260.00	245.00	(15.00)	-6%
63941	Workmans Compensation	0.00	4,008.34	6,088.00	6,432.00	344.00	6%
63950	Medical Insurance	72,922.58	66,641.30	64,800.00	74,400.00	9,600.00	15%
63951	Life Insurance	297.24	254.14	233.00	232.00	(1.00)	0%
63952	Short Term Disability	183.60	180.20	163.00	163.00	0.00	0%
63960	Retirement - General	31,627.42	32,395.56	26,248.00	44,742.00	18,494.00	70%
63980	Unemployment Compensation	7,782.00	7,868.17	6,088.00	6,432.00	344.00	6%
Account Classification Total: PS - Personnel Services		\$467,333.04	\$483,028.94	\$388,522.00	\$433,673.00	\$45,151.00	12%

MS - Material and Services

44010	Mgmt Travel & Training	1,662.95	3,272.00	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	2,819.03	1,870.34	2,000.00	2,000.00	0.00	0%
44110	Supplies - Other	3,644.27	3,928.71	2,000.00	2,000.00	0.00	0%
44113	Office Equipment	0.00	862.97	0.00	0.00	0.00	N/A
44119	Equipment Reimbursement	2,876.43	741.71	2,500.00	1,000.00	(1,500.00)	-60%
44200	Dues / Fees	6,342.69	1,423.68	2,500.00	1,500.00	(1,000.00)	-40%
44250	Vehicle Fuel	21,887.72	22,433.92	20,000.00	19,755.00	(245.00)	-1%
44270	Bldg Maintenance & Repair	34,485.30	29,888.63	28,000.00	25,000.00	(3,000.00)	-11%
44300	Equip Maintenance & Repair	10,017.54	19,325.72	2,000.00	9,000.00	7,000.00	350%
44320	Grounds Maintenance & Repair	9,918.18	4,939.83	27,000.00	17,000.00	(10,000.00)	-37%
44570	Fees for Service	83,865.58	2,734.04	1,500.00	2,500.00	1,000.00	67%
44590	Committee Expenses	190.93	1,405.06	1,500.00	1,500.00	0.00	0%
44600	Utilities - Gas	36,121.12	37,013.41	58,500.00	47,000.00	(11,500.00)	-20%
44610	Utilities - Water / Sewer	25,513.62	26,301.03	28,000.00	28,000.00	0.00	0%
44620	Utilities - Electricity	72,598.20	73,682.48	59,200.00	59,200.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Department: 593 - Fairgrounds							
44630	Garbage Pickup	9,871.68	10,492.52	13,000.00	5,000.00	(8,000.00)	-62%
44640	Telephone	4,899.24	5,769.70	5,000.00	5,000.00	0.00	0%
44670	Equipment	0.00	7,403.09	0.00	0.00	0.00	N/A
44700	Postage	374.14	365.54	1,200.00	600.00	(600.00)	-50%
45000	Equipment Rental / Lease	0.00	251.02	0.00	1,000.00	1,000.00	N/A
45020	Contract Services	45,611.94	46,351.74	2,240.00	25,155.00	22,915.00	1023%
45021	Interest Expense	0.00	1,484.14	0.00	0.00	0.00	N/A
45100	Advertising	10,766.00	7,430.00	8,000.00	6,000.00	(2,000.00)	-25%
45780	Exhibits	17,500.00	17,500.00	17,800.00	17,500.00	(300.00)	-2%
45790	Fair Judges	9,500.00	9,500.00	9,500.00	9,500.00	0.00	0%
46170	Irrigation	2,027.98	2,214.46	2,300.00	2,500.00	200.00	9%
46580	Fair Account Expense	92,735.84	99,480.44	59,065.00	60,000.00	935.00	2%
46690	Bonds	0.00	293.00	350.00	350.00	0.00	0%
99755	Risk Management	0.00	0.00	38,611.00	31,000.00	(7,611.00)	-20%
99760	Insurance/Liability	42,141.00	42,141.00	62,894.00	58,049.00	(4,845.00)	-8%
99765	Insurance/Workmans Compensation	11,865.00	7,856.66	0.00	0.00	0.00	N/A
99770	Internal Services	36,417.00	36,417.00	36,417.00	36,098.00	(319.00)	-1%
Account Classification Total: MS - Material and Services		\$595,653.38	\$524,773.84	\$492,577.00	\$474,707.00	(\$17,870.00)	-4%
CO - Capital Outlay							
88000	Vehicles Other	5,000.00	0.00	0.00	0.00	0.00	N/A
88140	Grounds Improvement	4,315.00	0.00	0.00	0.00	0.00	N/A
88340	Bldg Improvement	539,160.06	24,734.00	0.00	0.00	0.00	N/A
88360	Equipment	17,261.77	15,870.93	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$565,736.83	\$40,604.93	\$0.00	\$0.00	\$0.00	0%
DS - Debt Service							
99950	Interfund Loan Principal	0.00	0.00	300,000.00	247,000.00	(53,000.00)	-18%
Account Classification Total: DS - Debt Service		\$0.00	\$0.00	\$300,000.00	\$247,000.00	(\$53,000.00)	-18%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	53,080.00	0.00	(53,080.00)	-100%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$53,080.00	\$0.00	(\$53,080.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Department: 593 - Fairgrounds							
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	11,378.80	90,724.69	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$11,378.80	\$90,724.69	\$0.00	\$0.00	\$0.00	0%
Department Total: 593 - Fairgrounds		\$1,640,102.05	\$1,139,132.40	\$1,234,179.00	\$1,155,380.00	(\$78,799.00)	-6%
Fund Revenue	Total: 740 - Fairgrounds	\$1,640,102.05	\$1,139,132.40	\$1,234,179.00	\$1,155,380.00	(\$78,799.00)	-6%
Fund Expenditure	Total: 740 - Fairgrounds	\$1,640,102.05	\$1,139,132.40	\$1,234,179.00	\$1,155,380.00	(\$78,799.00)	-6%
Fund Net	Total: 740 - Fairgrounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-6%

Department Mission:

The mission of the Klamath County Law Library is to serve the legal information needs of Klamath County by providing access and use of legal reference materials and reference services to members of the legal community and the general public. The library provides users with legal resources by acquiring, organizing, and maintaining a collection of current and historical law-related materials which support the study and knowledge of law in Klamath County.

Self-Mandated Services:

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.”

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.”

HB 5056 defined: It appropriates \$7.4 million to the Oregon Judicial Department (OJD) for the purpose of operating Law Libraries and providing Law Library services. The bill directs the Chief Justice to distribute these funds to counties based on revenues received from filing fees collected in 2009-11 from the civil actions commenced in the county’s circuit courts. Each County’s 2011-13 amount will be less (proportionately reduced) than its 2009-11 amount, since the legislated appropriation for 2011-13 was approximately \$2.6 million (26%) below the 2009-11 revenue amounts.

Department Overview:

The Law Library is located in a space within the Library District’s main branch. The Law Library provides a small print collection, required legal forms as approved by the court, and an extensive on-line legal reference service provided by Lexis-Nexis and WestLaw 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:**2011-12**

238	Attorney Research Contact
946	Public Research Contacts
856	Open Public Hours
1,577	Legal Form Packets Sold
67,926	Court Fees Received
5,661	Average Per Month

Budget Overview:

The primary source of revenue for the Law Library is the monthly portion of the fees collected by the Courts. Secondary sources of revenue are the “at cost charges” for copies of court papers (forms) that the Law Library provides to the general public.

The largest expenditures are on software (on-line subscriptions to legal resources), Administrative Services, and space rent.

Over the years the Law Library has been able to keep expenditures below revenue. The plans for this reserve are to act as a cushion in the event that funding for County Law Libraries are further reduced or even eliminated.

Significant Changes:

Computer Software charges are increasing by 10% for Lexis-Nexis and WestLaw our major providers of online legal research materials.

Key issues:

The law library has relocated to smaller yet more accessible space within the Main Library. This space both reflects the Law Library’s reduction in revenue and makes the law library’s print materials more accessible to the public. The Law Library is staffed for 14 hours per week and is open 4 weekdays during lunch hours.

The goal of the OJD and the court administrators continues to be discussed in the Oregon Legislature and will become clearer within the next year. Recent discussions show that the trend is toward making legal research materials more available to a broader public through a state wide contract with the on-line distributor of these materials. The Klamath County Law Library is ahead of the trend and has significantly narrowed its print collection.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
712 Law Library

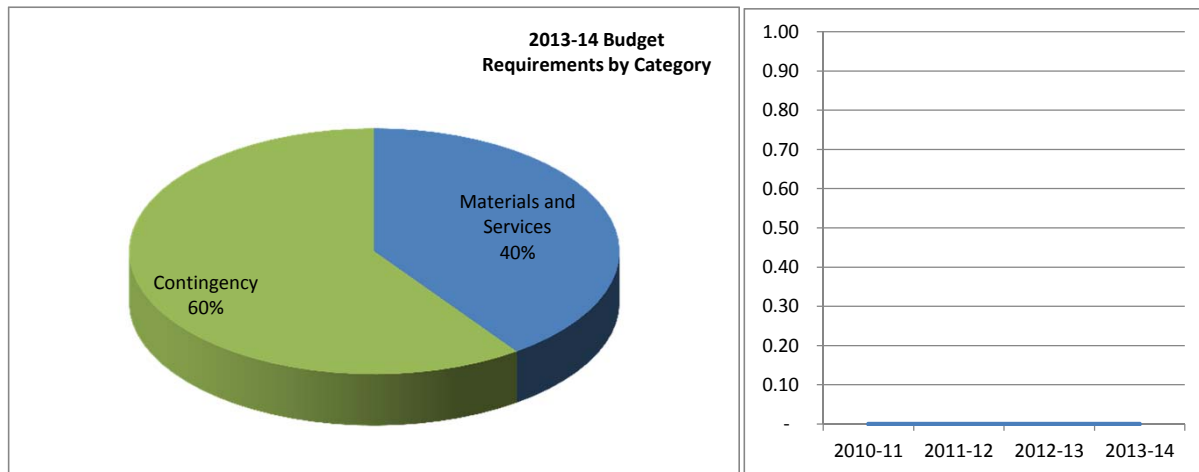
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	52,121	49,506	66,820	61,824
Interfund Transfers	41,666	22,440	-	-
Subtotal Current Expenditures	93,787	71,946	66,820	61,824
Contingency	-	-	68,021	92,189
Unappropriated Fund Balance	60,542	63,832	-	-
Subtotal Noncurrent Expenditures	60,542	63,832	68,021	92,189
Total Requirements by Budgetary Category	154,329	135,778	134,841	154,013

<u>Requirements by Fund</u>				
Law Library (760)	154,329	135,778	134,841	154,013
Total Requirements by Fund	154,329	135,778	134,841	154,013

<u>Resources by Budgetary Category</u>				
Charges for Services	6,459	6,912	6,000	6,000
Fines and Forfeitures	93,723	67,926	68,000	68,000
Investment Earnings	481	398	300	200
Beginning Fund Balance	53,667	60,542	60,541	79,813
Total Resources by Budgetary Category	154,329	135,778	134,841	154,013

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Law Library	154,013	-	-
Total Mandates	154,013	-	-



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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 760 - Law Library							
Department: 712 - Law Library							
<u>Revenues</u>							
CS - Charges for Service							
34230	Fees - Photocopy	6,458.65	6,912.00	6,000.00	6,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$6,458.65	\$6,912.00	\$6,000.00	\$6,000.00	\$0.00	0%
FF - Fines and Forfeitures							
34300	Fees - Court	93,722.50	67,925.88	68,000.00	68,000.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		\$93,722.50	\$67,925.88	\$68,000.00	\$68,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	480.93	397.68	300.00	200.00	(100.00)	-33%
Account Classification Total: IN - Interest		\$480.93	\$397.68	\$300.00	\$200.00	(\$100.00)	-33%
FB - Fund Balances							
31001	Beginning Fund Balance	53,666.81	60,541.99	60,541.00	79,813.00	19,272.00	32%
Account Classification Total: FB - Fund Balances		\$53,666.81	\$60,541.99	\$60,541.00	\$79,813.00	\$19,272.00	32%
Department Total: 712 - Law Library		\$154,328.89	\$135,777.55	\$134,841.00	\$154,013.00	\$19,172.00	14%
<u>Expenditures</u>							
MS - Material and Services							
44030	Supv Travel & Training	1,118.63	0.00	0.00	0.00	0.00	N/A
44100	Supplies - Office	2,655.00	1,904.10	3,000.00	3,000.00	0.00	0%
44113	Office Equipment	599.98	0.00	0.00	0.00	0.00	N/A
44640	Telephone	734.21	736.80	750.00	0.00	(750.00)	-100%
44700	Postage	5.16	7.30	0.00	0.00	0.00	N/A
44830	Maintenance Contracts	63.61	62.35	0.00	70.00	70.00	N/A
45015	Administration Fees	0.00	0.00	17,000.00	13,353.00	(3,647.00)	-21%
45880	Computer Software	14,493.99	19,862.00	18,000.00	22,000.00	4,000.00	22%
46140	Books	10,038.32	4,967.43	6,000.00	6,000.00	0.00	0%
99755	Risk Management	0.00	0.00	229.00	237.00	8.00	3%
99760	Insurance/Liability	600.00	600.00	374.00	443.00	69.00	18%
99770	Internal Services	12,524.00	12,524.00	12,524.00	7,898.00	(4,626.00)	-37%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 760 - Law Library							
Department: 712 - Law Library							
99780	Space Rent	7,290.00	6,832.00	6,933.00	7,018.00	85.00	1%
99781	Steering Committee Hardware Charge	1,800.00	1,800.00	1,800.00	1,500.00	(300.00)	-17%
99782	Steering Committee User Charge	198.00	210.00	210.00	305.00	95.00	45%
Account Classification Total: MS - Material and Services		\$52,120.90	\$49,505.98	\$66,820.00	\$61,824.00	(\$4,996.00)	-7%
IF - Interfund Transfers							
99110	Trans - Library	41,596.00	20,569.90	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	0.00	1,870.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	70.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$41,666.00	\$22,439.90	\$0.00	\$0.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	68,021.00	92,189.00	24,168.00	36%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$68,021.00	\$92,189.00	\$24,168.00	36%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	60,541.99	63,831.67	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$60,541.99	\$63,831.67	\$0.00	\$0.00	\$0.00	0%
Department Total: 712 - Law Library		\$154,328.89	\$135,777.55	\$134,841.00	\$154,013.00	\$19,172.00	14%
Fund Revenue	Total: 760 - Law Library	\$154,328.89	\$135,777.55	\$134,841.00	\$154,013.00	\$19,172.00	14%
Fund Expenditure	Total: 760 - Law Library	\$154,328.89	\$135,777.55	\$134,841.00	\$154,013.00	\$19,172.00	14%
Fund Net	Total: 760 - Law Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14%

Klamath County, Oregon 2013-2014 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.

230 - Commission on Children and Families

413 - Veterans

440 - Public Health

451 - Mental Health

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Department Mission:

Our purpose is to create conditions that promote the well-being of children, youth and their families to become independent, responsible citizens. We strive toward a more caring, cooperative community by supporting local planning, by coordinating community resources, and by funding needed services.

Mandated Services:

No mandated services as of July 1, 2013.

Department Overview:

The Commission on Children and Families (CCF) is an advisory board to the Klamath County Board of Commissioners on policy related to the health and well-being of Klamath County's children and their families.

The CCF was responsible for:

- **Local Comprehensive plan for children 0-18 years** Engage the community in working collaboratively to find solutions and leverage people and funds to:
 - Keep kids out of the foster care system: (*In our Healthy Start program our children are half as likely to become victims of child abuse.*)
 - Keep kids out of the justice system
 - Get kids ready to learn for school
 - Empower children and families to become healthy, employable and contributing members of their communities
- **Community building and mobilization**
 - **Stop the Hurt Coalition** (Child Abuse Prevention Campaign)
 - **Early Childhood Partnership** (Early learning coalition)
 - **Partners for Change** (Train the trainers program to educate the community on the importance of early childhood brain development)
 - **Intergenerational Community Center** (Initiative to plan for the development and implementation of a community center)
 - **Klamath County Mentoring Coalition** (A network of over 90 local agencies concerned with positive youth activities).
- **Service system delivery enhancement, innovation and evaluation**
 - All programs were funded through a competitive process
 - All contracted programs were evidenced-based and are monitored quarterly for result-oriented measurement
- **Advising the Board of County Commissioners on policies affecting children and families**
 - CCF meets regularly with BOCC on policies and conditions of our children and families

Successes:

Measured outcomes from our contracted providers: July 1, 2011 through December 31, 2012

- **CASA:** Of the 220 children assessed, 97% of the children assigned to a CASA Volunteer did not experience any new abuse.
- **HEALTHY START PROGRAM:** Of the 51 families that received intensive services, 75% showed positive parent-child interactions and used positive social support systems.
- **PROJECT CHANGES:** Of the 258 youth assessed, 75% showed reduced risk factors and increased protective factors that will help keep them out of the juvenile justice system.
- **KIDS IN THE MIDDLE MENTORING:** Of the 213 youth assessed, 75% of the youth reported improved pro-social skills and behavior.

COMMUNITY SUCCESSES:

- **Stop the Hurt Coalition's multimedia campaign:** Child Abuse Prevention web site, Number of calls to Child Welfare increased by more than 50%, over \$166,000 raised in the community.
- **Early Childhood Education:** New partnerships formed to meet the new State guidelines around early learning. Meeting to be ready for the new system changes.
- **Youth Development Network:** 90+ agencies/members, meets monthly to network, trainings, new resources, developing new collaborations.
- **Planning for a community center:** non-profit being developed.

With the State allocation to the CCF of \$783,314 (2-year) we were able to leverage \$550,458 in grants, cash, in-kind and community pledges for a total of \$1,333,772 in funds for our kids and families. Along with the program's leveraged funds our programs also tracked 14,608 hours of volunteer time from our community members.

Challenges:

- Transitioning to the new Early Learning Council by December 1, 2013 without losing community staff and local programs.
- Klamath County is in danger of losing more than \$570,000 biennially in prevention funds. The ELC is looking at regionalization for the system change.
- Youth Development funds are still uncertain. \$186,000 currently used for at-risk youth prevention.

Significant Changes/Key Issues:

- State funding for prevention serves is ending June 30, 2013.
- 6 month transition funding from the Early Learning Council is available for counties that have programs that will fit into the new "HUB" design. Counties must apply by March to be eligible.
- Commission has contingency funds to staff 1 FTE to continue with community projects and to facilitate the transition process through Dec 31, 2013. After that point, new HUB system will take over.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
230 Com on Children & Families

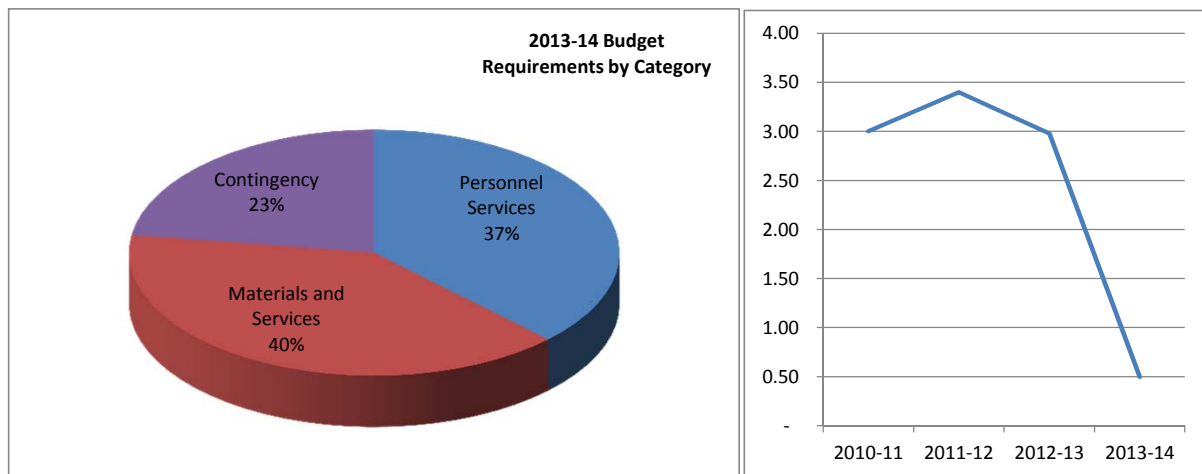
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	160,484	168,468	172,895	49,019
Materials and Services	373,916	365,477	306,513	52,111
Interfund Transfers	1,806	3,914	3,606	-
Subtotal Current Expenditures	536,207	537,858	483,014	101,130
Contingency			106,494	29,713
Unappropriated Fund Balance	144,581	163,380	-	-
Subtotal Noncurrent Expenditures	144,581	163,380	106,494	29,713
Total Requirements by Budgetary Category	680,788	701,238	589,508	130,843

<u>Requirements by Fund</u>				
Com on Children & Families (220)	680,788	701,238	589,508	130,843
Total Requirements by Fund	680,788	701,238	589,508	130,843

<u>Resources by Budgetary Category</u>				
Intergovernmental	447,136	502,639	435,660	19,765
Charges for Services	61,498	52,942	33,124	150
Investment Earnings	1,189	1,007	1,500	-
Contributions and Donations	1,520	70	500	-
Interfund Transfers	-	-	-	10,000
Beginning Fund Balance	169,445	144,581	118,724	100,928
Total Resources by Budgetary Category	680,788	701,238	589,508	130,843

Full-Time Employee Equivalents	3.00	3.40	2.98	0.50
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Com on Children & Families	130,843	49,019	0.50
Total Mandates	130,843	49,019	0.50



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Commission Children & Families	CCF Administrative Assistant	22023060170	1.0000	Local 121	LH12	2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.000	\$0.00	\$0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Commission Children & Families	CCF Director	22023060931	1.0000	Non-union	DF10	6	\$450.00	\$34,734.24	\$798.89	\$2,153.52	\$503.65	\$798.89	\$17.23	\$4,350.00	\$86.04	\$20.40	\$5,557.48	\$49,020.33
Commission Children & Families	Volunteer Coordinator	22023060981	1.0000	Non-Union	UH16	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.000	\$0.00	\$0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			3.0000				\$450.00	\$34,734.24	\$798.89	\$2,153.52	\$503.65	\$798.89	\$17.23	\$4,350.00	\$86.04	\$20.40	\$5,557.48	\$49,020.33

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 220 - Comm On Children & Families							
Department: 230 - Commission Children & Family							
<u>Revenues</u>							
IG - Intergovernmental							
33094	Funds - CYF	0.00	12,246.00	18,278.00	5,670.00	(12,608.00)	-69%
33317	Local Staff	137,731.35	134,406.00	114,900.00	0.00	(114,900.00)	-100%
33610	Services - Juvenile	40,831.00	42,487.00	36,156.00	0.00	(36,156.00)	-100%
33685	OCF Grant	15,000.00	30,000.00	15,000.00	0.00	(15,000.00)	-100%
33866	Medicaid - Healthy Start	144,689.00	129,594.00	137,111.00	0.00	(137,111.00)	-100%
33970	Great Start	0.00	12,066.00	19,029.00	5,586.00	(13,443.00)	-71%
33974	CASA Dedicated	25,747.00	27,050.00	0.00	0.00	0.00	N/A
33976	Funds - Level 7	64,578.00	58,141.00	49,528.00	0.00	(49,528.00)	-100%
33981	Funds - Planning	17,359.00	38,268.00	30,000.00	0.00	(30,000.00)	-100%
33998	FP & FS	1,201.00	18,381.00	15,658.00	8,509.00	(7,149.00)	-46%
Account Classification Total: IG - Intergovernmental		\$447,136.35	\$502,639.00	\$435,660.00	\$19,765.00	(\$415,895.00)	-95%
CS - Charges for Service							
34036	Fees - Training	61,497.97	52,941.58	33,124.00	0.00	(33,124.00)	-100%
Account Classification Total: CS - Charges for Service		\$61,497.97	\$52,941.58	\$33,124.00	\$0.00	(\$33,124.00)	-100%
IN - Interest							
39150	Investments - Interest On	1,189.04	1,006.50	1,500.00	150.00	(1,350.00)	-90%
Account Classification Total: IN - Interest		\$1,189.04	\$1,006.50	\$1,500.00	\$150.00	(\$1,350.00)	-90%
MI - Miscellaneous							
36100	Miscellaneous	1,519.81	69.57	500.00	0.00	(500.00)	-100%
Account Classification Total: MI - Miscellaneous		\$1,519.81	\$69.57	\$500.00	\$0.00	(\$500.00)	-100%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	0.00	0.00	0.00	10,000.00	10,000.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
FB - Fund Balances							
31001	Beginning Fund Balance	169,444.94	144,581.25	118,724.00	100,928.00	(17,796.00)	-15%
Account Classification Total: FB - Fund Balances		\$169,444.94	\$144,581.25	\$118,724.00	\$100,928.00	(\$17,796.00)	-15%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 220 - Comm On Children & Families

Department: 230 - Commission Children & Family

Department Total: 230 - Commission Children & Family		\$680,788.11	\$701,237.90	\$589,508.00	\$130,843.00	(\$458,665.00)	-78%
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Expenditures

PS - Personnel Services

60170	Administrative Assistant	24,605.32	25,907.36	28,419.00	0.00	(28,419.00)	-100%
60931	Program Director	58,524.00	62,160.00	64,644.00	34,284.00	(30,360.00)	-47%
60937	Parenting & Resource Coord	38,191.68	35,860.92	14,732.00	0.00	(14,732.00)	-100%
60981	Volunteer Coord	6,863.66	10,379.71	14,147.00	0.00	(14,147.00)	-100%
63930	FICA	9,237.30	10,343.42	9,334.00	2,657.00	(6,677.00)	-72%
63940	Workmans Compensation Tax	61.28	81.76	108.00	17.00	(91.00)	-84%
63941	Workmans Compensation	0.00	1,008.22	2,806.00	799.00	(2,007.00)	-72%
63950	Medical Insurance	6,561.18	6,178.60	22,950.00	4,350.00	(18,600.00)	-81%
63951	Life Insurance	145.54	120.79	125.00	86.00	(39.00)	-31%
63952	Short Term Disability	57.80	52.70	58.00	20.00	(38.00)	-66%
63960	Retirement - General	12,162.67	12,207.30	11,866.00	5,557.00	(6,309.00)	-53%
63980	Unemployment Compensation	3,174.00	3,266.90	2,806.00	799.00	(2,007.00)	-72%
63990	Cell Phone Allowance	900.00	900.00	900.00	450.00	(450.00)	-50%
Account Classification Total: PS - Personnel Services		\$160,484.43	\$168,467.68	\$172,895.00	\$49,019.00	(\$123,876.00)	-72%

MS - Material and Services

44040	Staff Travel & Training	5,064.18	2,623.60	4,100.00	1,500.00	(2,600.00)	-63%
44050	Training	4,440.36	3,978.97	3,400.00	1,200.00	(2,200.00)	-65%
44080	Office Machine Repairs	171.95	89.88	1,000.00	0.00	(1,000.00)	-100%
44100	Supplies - Office	2,487.92	2,812.94	1,910.00	500.00	(1,410.00)	-74%
44110	Supplies - Other	1,538.28	2,448.96	1,990.00	500.00	(1,490.00)	-75%
44200	Dues / Fees	673.75	1,050.00	600.00	0.00	(600.00)	-100%
44250	Vehicle Fuel	253.80	234.43	0.00	0.00	0.00	N/A
44591	Stop The Hurt	16,206.12	27,845.19	30,000.00	3,000.00	(27,000.00)	-90%
44640	Telephone	1,230.25	1,131.83	680.00	157.00	(523.00)	-77%
44700	Postage	174.82	199.85	250.00	10.00	(240.00)	-96%
45020	Contract Services	314,656.00	296,481.12	237,078.00	26,976.00	(210,102.00)	-89%
99755	Risk Management	0.00	0.00	473.00	275.00	(198.00)	-42%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 220 - Comm On Children & Families							
Department: 230 - Commission Children & Family							
99760	Insurance/Liability	1,514.00	1,514.00	771.00	515.00	(256.00)	-33%
99765	Insurance/Workmans Compensation	1,929.00	920.78	0.00	0.00	0.00	N/A
99770	Internal Services	14,400.00	14,400.00	14,400.00	13,061.00	(1,339.00)	-9%
99780	Space Rent	6,782.00	6,655.00	6,771.00	3,397.00	(3,374.00)	-50%
99781	Steering Committee Hardware Charge	1,800.00	2,250.00	2,250.00	562.00	(1,688.00)	-75%
99782	Steering Committee User Charge	594.00	840.00	840.00	458.00	(382.00)	-45%
Account Classification Total: MS - Material and Services		\$373,916.43	\$365,476.55	\$306,513.00	\$52,111.00	(\$254,402.00)	-83%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	1,500.00	3,606.00	3,606.00	0.00	(3,606.00)	-100%
99783	Trans - Phones	306.00	308.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$1,806.00	\$3,914.00	\$3,606.00	\$0.00	(\$3,606.00)	-100%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	106,494.00	29,713.00	(76,781.00)	-72%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$106,494.00	\$29,713.00	(\$76,781.00)	-72%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	144,581.25	163,379.67	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$144,581.25	\$163,379.67	\$0.00	\$0.00	\$0.00	0%
Department Total: 230 - Commission Children & Family		\$680,788.11	\$701,237.90	\$589,508.00	\$130,843.00	(\$458,665.00)	-78%
Fund Revenue	Total: 220 - Comm On Children & Families	\$680,788.11	\$701,237.90	\$589,508.00	\$130,843.00	(\$458,665.00)	-78%
Fund Expenditure	Total: 220 - Comm On Children & Families	\$680,788.11	\$701,237.90	\$589,508.00	\$130,843.00	(\$458,665.00)	-78%
Fund Net	Total: 220 - Comm On Children & Families	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-78%

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Department Mission:

To give aid and assistance to any veteran, the spouse or dependents of the veteran or the survivors of the veteran in applying for all benefits and aid to which they are entitled by federal, state and local laws rules and regulations.

Non-Mandated Services:

TITLE 33

ORS 408.410 Appointment of county service officer; duties; annual budget requirement.

(1) The county governing body in each county may appoint a service officer who shall give aid and assistance to any veteran, the spouse or dependents of the veteran or the survivors of the veteran, in applying for all benefits and aid to which they are entitled by federal, state or local laws, rules and regulations.

ORS 406.450 Services provided by county veterans' service officers.

(1) The Director of Veterans' Affairs shall establish a program to enhance and expand the services provided by county veterans' service officers appointed under ORS 408.410.

Department Overview:

Veterans' benefits are not automatic. Laws restrict the Veterans' Administration from developing, presenting and prosecuting claims against itself. Our office interprets regulations, helps gather required documentation and assists in filing claims for VA disability, pension and for survivor and dependents benefits. Our mission is to help guide the veteran throughout the process and to make sure they receive the benefits to which they are entitled.

Our goal is to reach out to all the veterans in Klamath County, making sure they are aware of the benefits that are available to them.

Successes and Challenges:

- County Veterans Service Officers advocate for veterans in Compensation and Pension claims and according to the Oregon Dept. of Veterans Affairs for every state dollar spent by the Klamath County Veterans Service Office the county receives \$400 Federal dollars in return.
- Successes for the Veterans' Service Office are measured in the monetary benefits we assist in obtaining for our clients. In the first 6 months of fiscal year 2012 - 2013, our office recovered \$2,574,999 in retro award pay for our veterans and their families. This is an increase of \$981,479 for the same time period of the previous year. 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. One good example of this is that after years of renting, one of our veterans received a large VA award that allowed him to purchase his first home. This veteran is now paying property taxes and contributing to our community.

- Klamath County veterans received \$37,291,000 in USDVA Compensation and Pension benefits in fiscal year 2011. This is an increase of 53,935,000 over last year. Using the economic multiplier effect of 7, this yields economic activity in our county of \$261,037,000.
- The County Veterans' Service office has assisted 2676 veterans and their dependents with in-office visits from July 1, 2012 to Dec 31, 2012. We have also made 9 out-of-office visits to veterans living in assisted care facilities. In addition our office has responded to 2287 phone calls during this time period.
- As the County Veterans' Service Officer, I continue to participate in the Veterans Court started last year. 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 26 veterans participating in the program. Fifteen veterans have graduated from the program.

Budget Overview:

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

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

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

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

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

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

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

Significant Changes:

There are no significant changes for this department.

Key issues:

Staff members are trained to assist veterans and their dependents in applying for VA and State benefits. We attend state accreditation training twice yearly and national service officer training yearly in order to obtain and/or maintain accreditation to practice VA law. Training allows staff to remain informed and educated in the laws and regulations that affect the claim process of applying for veterans benefits.

We continue to develop new practices and implement new software in order to make the office run more cost effectively and to serve our veterans and their families more efficiently.

The Association of County Veterans Service Officers through a pilot program proposed a Senate Bill that would provide extra money to the County Veterans Service Offices. Senate Bill 1100 was approved and is administered and funded through the Oregon Department of Veterans Affairs budget. This money is to be used for expansion and enhancement of the County Veterans Service Office. The money can be used for the hiring of staff and staff training, and for the purchase of equipment, software and furniture. It is also to be used for outreach to veterans in the community.

Due to the uncertainties of Expansion and Enhancement money received from the Oregon Department of Veterans Affairs, I cannot plan ahead on what funds will be available from this program.

Without the County Veterans Service Office many veterans would be unaware they are eligible to apply for VA benefits. Those that try to apply for benefits on their own usually give up and do not follow through due to the complexities of navigating the VA system. The result would be less VA and State generated funds coming into the county.

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
413 Veterans Services

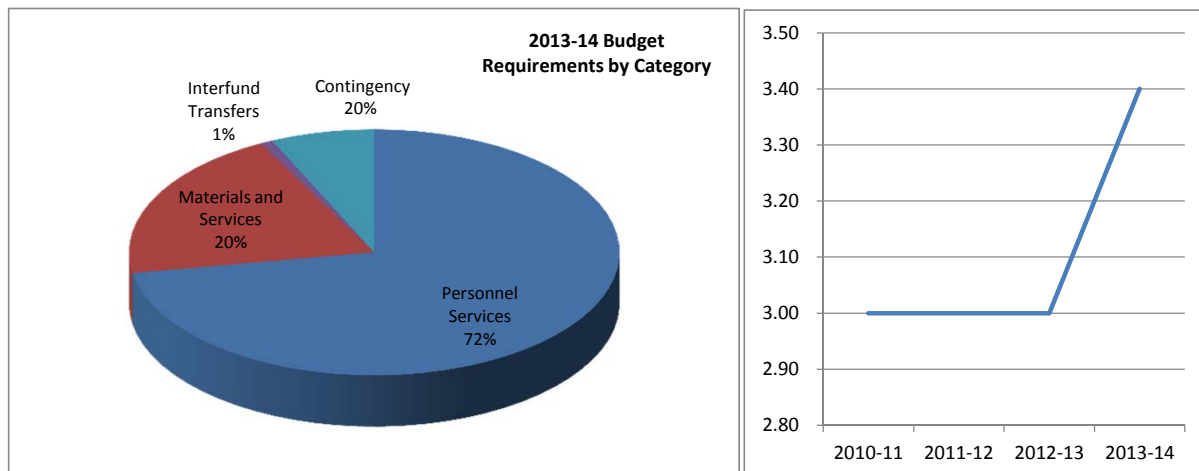
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	148,523	155,502	173,775	192,780
Materials and Services	64,392	73,317	70,570	53,522
Capital Outlay	10,314	-	-	-
Interfund Transfers	1,256	2,606	2,144	2,144
Subtotal Current Expenditures	224,486	231,425	246,489	248,446
Contingency	-	-	69,861	18,244
Unappropriated Fund Balance	55,431	77,182	-	-
Subtotal Noncurrent Expenditures	55,431	77,182	69,861	18,244
Total Requirements by Budgetary Category	279,917	308,607	316,350	266,690

<u>Requirements by Fund</u>				
Veterans Service (212)	279,917	308,607	316,350	266,690
Total Requirements by Fund	279,917	308,607	316,350	266,690

<u>Resources by Budgetary Category</u>				
Taxes	194,185	205,711	182,350	186,000
Intergovernmental	45,659	47,055	49,000	10,440
Investment Earnings	46	396	-	250
Miscellaneous	10,000	13	-	-
Beginning Fund Balance	30,027	55,431	85,000	70,000
Total Resources by Budgetary Category	279,917	308,607	316,350	266,690

Full-Time Employee Equivalents	3.00	3.00	3.00	3.40
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Veterans Services	266,690	192,780	3.40
Total Mandates	266,690	192,780	3.40



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KWCW-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Veterans	Veterans Service Officer	21241360700	1.0000	Non-union	DF04	6	\$900.00	\$49,220.92	\$1,132.08	\$3,051.70	\$713.70	\$1,132.08	\$34.45	\$9,300.00	\$0.00	\$86.04	\$20.40	\$7,875.35	\$72,566.72
Veterans	Asst Veterans Svc Offic	21241360710	1.0000	Local 121	LH13	5	\$0.00	\$35,529.60	\$817.18	\$2,202.84	\$515.18	\$817.18	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$5,684.74	\$54,942.44
Veterans	Asst Veterans Svc Offic	21241360710	0.4000	Non-union	UH16	1	\$0.00	\$11,834.78	\$272.20	\$733.76	\$171.60	\$272.20	\$13.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,298.33
Veterans	Office Specialist	21241361675	1.0000	Local 121	LH12	5	\$0.00	\$33,215.04	\$763.95	\$2,059.33	\$481.62	\$763.95	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$5,314.41	\$51,974.02
			3.4000				\$900.00	\$129,800.34	\$2,985.41	\$8,047.62	\$1,882.10	\$2,985.41	\$117.14	\$27,900.00	\$0.00	\$127.80	\$61.20	\$18,874.49	\$192,781.51

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 212 - Veterans Service							
Department: 413 - Veterans Services							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	194,184.83	204,832.18	182,350.00	186,000.00	3,650.00	2%
31200	Property Taxes - Prior	0.00	878.68	0.00	0.00	0.00	N/A
Account Classification Total: PT - Property Taxes		\$194,184.83	\$205,710.86	\$182,350.00	\$186,000.00	\$3,650.00	2%
IG - Intergovernmental							
33420	Grants - Dept of Vetrans Affairs	45,658.96	47,055.23	49,000.00	10,440.00	(38,560.00)	-79%
Account Classification Total: IG - Intergovernmental		\$45,658.96	\$47,055.23	\$49,000.00	\$10,440.00	(\$38,560.00)	-79%
IN - Interest							
39150	Investments - Interest On	46.21	396.41	0.00	250.00	250.00	N/A
Account Classification Total: IN - Interest		\$46.21	\$396.41	\$0.00	\$250.00	\$250.00	
MI - Miscellaneous							
36100	Miscellaneous	0.00	12.99	0.00	0.00	0.00	N/A
36340	Donations	10,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$10,000.00	\$12.99	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	30,026.99	55,431.15	85,000.00	70,000.00	(15,000.00)	-18%
Account Classification Total: FB - Fund Balances		\$30,026.99	\$55,431.15	\$85,000.00	\$70,000.00	(\$15,000.00)	-18%
Department Total: 413 - Veterans Services		\$279,916.99	\$308,606.64	\$316,350.00	\$266,690.00	(\$49,660.00)	-16%
<u>Expenditures</u>							
PS - Personnel Services							
60700	Veterans Services Officer	42,070.00	44,705.77	46,452.00	48,321.00	1,869.00	4%
60710	Asst Veterans Services Officer	30,938.64	32,865.45	42,538.00	47,364.00	4,826.00	11%
61675	Office Specialist	28,930.17	30,721.44	31,821.00	33,215.00	1,394.00	4%
63900	Overtime	958.49	1,250.95	0.00	0.00	0.00	N/A
63930	FICA	7,322.96	8,052.95	9,310.00	9,930.00	620.00	7%
63940	Workmans Compensation Tax	57.17	76.91	123.00	117.00	(6.00)	-5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 212 - Veterans Service							
Department: 413 - Veterans Services							
63941	Workmans Compensation	0.00	797.82	2,800.00	2,985.00	185.00	7%
63950	Medical Insurance	24,300.00	22,482.19	24,300.00	27,900.00	3,600.00	15%
63951	Life Insurance	149.64	129.84	128.00	128.00	0.00	0%
63952	Short Term Disability	61.20	61.20	61.00	61.00	0.00	0%
63960	Retirement - General	10,273.98	10,916.05	12,543.00	18,874.00	6,331.00	50%
63980	Unemployment Compensation	2,561.00	2,541.83	2,799.00	2,985.00	186.00	7%
63990	Cell Phone Allowance	900.00	900.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$148,523.25	\$155,502.40	\$173,775.00	\$192,780.00	\$19,005.00	11%
 MS - Material and Services							
44010	Mgmt Travel & Training	3,178.20	3,971.23	4,000.00	4,000.00	0.00	0%
44040	Staff Travel & Training	9,278.69	8,520.62	7,000.00	3,000.00	(4,000.00)	-57%
44100	Supplies - Office	5,889.96	3,598.43	3,000.00	3,000.00	0.00	0%
44108	Outreach	0.00	75.00	800.00	0.00	(800.00)	-100%
44110	Supplies - Other	0.00	656.00	500.00	500.00	0.00	0%
44137	Public Outreach	350.00	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	240.00	240.00	225.00	225.00	0.00	0%
44640	Telephone	2,726.10	2,191.53	2,800.00	2,800.00	0.00	0%
44670	Equipment	0.00	0.00	1,209.00	0.00	(1,209.00)	-100%
44700	Postage	988.01	1,131.94	2,000.00	2,000.00	0.00	0%
44830	Maintenance Contracts	1,464.31	1,260.58	1,000.00	1,000.00	0.00	0%
45021	Interest Expense	136.86	0.00	0.00	0.00	0.00	N/A
45100	Advertising	40.00	11,541.00	5,794.00	0.00	(5,794.00)	-100%
45111	Software Support	1,447.00	1,447.00	1,846.00	0.00	(1,846.00)	-100%
99755	Risk Management	0.00	0.00	724.00	784.00	60.00	8%
99760	Insurance/Liability	776.00	776.00	1,179.00	1,467.00	288.00	24%
99765	Insurance/Workmans Compensation	256.00	85.32	0.00	0.00	0.00	N/A
99770	Internal Services	22,457.00	22,457.00	22,457.00	17,939.00	(4,518.00)	-20%
99780	Space Rent	13,166.00	13,385.00	13,606.00	14,087.00	481.00	4%
99781	Steering Committee Hardware Charge	1,350.00	1,350.00	1,800.00	1,500.00	(300.00)	-17%
99782	Steering Committee User Charge	648.00	630.00	630.00	1,220.00	590.00	94%
Account Classification Total: MS - Material and Services		\$64,392.13	\$73,316.65	\$70,570.00	\$53,522.00	(\$17,048.00)	-24%

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Mission:

To protect the residents of Klamath County from threats posed by biological, chemical, environmental and natural causes harmful to human health, and to improve the health status of the county by engaging in strategies and actions with the community to promote better health outcomes.

Mandated Services:

- **The Vital Records Program - Health Statistics - mandated by ORS 431 (2) (c)**
We are mandated to collect, analyze and report data on all births and deaths occurring in Klamath County, and to issue vital records certificates on vital events occurring within the past six months. On average we record and report approximately 800 births and 700 deaths annually, and issue 1300 vital record certificates. The Department is also required to provide information and referral services, as well as health information statistics, to be in compliance with the Minimum Standards for Local Health in Oregon. The Administrative Services Division provides these services with the same personnel who are responsible for the Health Statistics functions. The Office of the Administrator, housed in the Administrative Services Division, is one of three positions mandated for local public health departments to have appointed in the State of Oregon.
- **Environmental Health Services - mandated by ORS 624.510 to 624.570; ORS 446.310 to 446.350; ORS 448.115 to 448.994 Licensed Facilities Program**
We are required to license and inspect all facilities which provide prepared food, beverage, drinking water, lodging and swimming pools and spas for the public. We provide over 850 inspections of these facilities annually to ensure that facility operations are in compliance with the governing Oregon Administrative Rules. We also are required to provide food handler training to food service workers within 30 days of their employment, and to review plans for any new or modified licensed facilities. We are responsible for reviewing the menus and food handling procedures proposed for over 200 benevolent events providing food and or beverage to member of the public in Klamath County annually.
- **Public Drinking Water Program**
The Environmental Health Services division is required by contract with the Oregon Health Authority to enforce the Safe Drinking Water Act requirements of 171 small public drinking water systems operating in Klamath County. We are required to inspect these systems at least every five years, monitor the systems for compliance with required monthly and quarterly sampling of , notify operators and issue public notices when water test results do not meet standards, and assist system operators to take appropriate corrective action when needed.

- Communicable and Infectious Disease Control and Prevention - mandated by ORS 431.416 (2) (a) and ORS 433.006

The Acute and Communicable Disease Prevention program is responsible to collect and analyze disease reports, detect and investigate outbreaks of 64 different diseases and conditions, and implement control measures for preventable diseases and conditions. We are furthermore charged with identifying, testing, treating and tracking any resident who has been exposed to any of these 64 different diseases and conditions. The program received and followed up on 472 notifications of these reportable diseases or conditions in 2012. We provide an average of 450 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 1200 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 1575 residents annually through 3350 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 development delay. Public Health Nurse Case Managers are required to monitor the growth and development of these children for up to the child's fifth birthday. Nursing interventions identify any barriers that may hamper the development of these children, or threaten their health and safety and support families in preventive interventions. An average of 300 children receives these services annually.

We are likewise obligated to provide nurse home visiting services to families who have a child under the age of 21 with a diagnosed special health care need, such as heart disease, cerebral palsy, a genetic abnormality, or orthopedic disorder. Nurse case managers help families address the diverse medical, emotional, financial and educational concerns which may arise, so that these children can achieve and maintain their potential. An average of 155 families receives these services yearly.

Nurse assessment and intervention services are also provided to pregnant or post-partum women to decrease health risks during pregnancy and improve birth outcomes and enhance breastfeeding rates.

A total of 473 families are served annually through these programs, with over 925 visits.

- Public Health Emergency Preparedness - mandated by the Intergovernmental Agreement with the State of Oregon and the Minimum Standards for Local Health Departments in Oregon.
- The department is required to address mitigation, preparedness, response, and recovery for public health emergencies through plan development and revision, exercise, and response activities based on the 15 CDC identified Public Health Preparedness Capabilities. Public health threats are always present; examples include flu outbreaks, radiation exposures, natural disasters, chemical events, and bioterrorism threats. Our department is required to prevent, respond to, and rapidly recover from such public health threats. Components of our work include the development of a basic public health emergency response plan, emergency and risk communication plan, behavioral resource plan, and a plan to protect vulnerable populations in the event of a public health emergency.

We are charged with operating a 24/7 public health emergency hot line, staffed by public health nurses to coordinate and report public health emergencies. We have responsibility to have stand-by capacity for implementing quarantine and isolation measures. We are mandated to receive, store and distribute Strategic National Stockpile resources needed in emergencies, and to distribute and dispense these medications in such events. We are required to employ a certified public information officer to provide public information and notification regarding public health emergencies.

Self-Imposed Services:

Environmental Health Services Division

Two non-mandated programs are housed in this division: the Air Quality Protection program and the Non-Licensed Facilities program.

- **The Air Quality Protection Program**
The Air Quality Protection program has been operated by the Environmental Health Services Division since the 1990's when the County struggled to achieve compliance with the national ambient air quality standards. Originally designed to promote the replacement of noncertified wood burning appliances, the program has now evolved to meet ever stricter air quality standards by providing education and information to residents on allowable "burning" practices. For approximately half of the year, daily advisories are provided on current and anticipated air quality and any restrictions on the use of woodstoves and outdoor burning. Staff patrols 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 preschools, schools, day care centers, group homes and public institutions. Sixty facilities reimburse us for annual inspections.

Local public health departments are currently required by the Minimum Standards for Health Departments in Oregon to provide or assure the provision of chronic disease prevention programs and the Women, Infant, Children Nutrition and Education (WIC) program in their counties. We have agreed to provide both of these program activities under the direct administration and supervision of the Department through two divisions—The Women, Infant and Children Supplemental Nutrition and Education Division and the Health Promotion/Disease and Injury Prevention Division.

The Women, Infant and Children Supplemental Nutrition Division Program

This program provides supplemental nutritious food to low income women who are pregnant and families who have children five years of age and under. Nutrition education, risk assessment and resource referrals for families are the cornerstones of this program. Key strategies are the promotion of breastfeeding and other health practices proven to positively influence health outcomes and lifetime healthy behaviors. Our WIC program participation has increased to over 1846 families. More than 4300 women, infants and children are served annually and participate in certification or educational activities at the Department four times a year.

The Health Promotion/Disease and Injury Prevention Division

The services and activities of this 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 700 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 8 divisions which carry out this work funded to varying extents by our Intergovernmental Agreement award. These divisions are:

- Administration (720-440-101)
- Environmental Health Services (720-440-441)
- Clinic and Communicable Disease Control Services (720-440-444)
- Community Outreach and Home Visiting Services (720-440-447)
- Women, Infant and Children Nutrition Education Services (720-440-448)
- Health Promotion/Disease and Injury Prevention Services (720-440-449)
- Vital Records (720-440-453) and
- Public Health Emergency Preparedness Services (720-440-479).

Successes and Challenges:

The primary challenge for this public health department has been and continues to be the lack of funding adequate to meet our statutory and contractual requirements for Clinic/Communicable Disease Control and Environmental Health Services. State funding for most programs has not kept pace with both increasing resident need and demand, or with the escalating costs of the skilled and accredited staff needed to provide services as required. The balance of funding to meet these requirements has historically come from the intergovernmental transfer from Klamath County’s alcohol and tobacco tax revenues which are earmarked for public health and safety use, and customer user fees and insurance payments. In 2013-14, the public health department has been allocated intergovernmental transfers of \$200,000 to help offset these funding challenges. The public health department has also restructured staff time and reduced staffing in programs with limited funding.

Notable exceptions to this pattern of inadequate state and federal funding are found in our Women, Infant, Children Nutrition Education program where federal funding has been and continues to be adequate to meet programmatic requirements. We have also been successful in fully funding our Health Promotion/Disease and Injury Prevention programs and our Public Health Emergency Preparedness services with funding from our Intergovernmental Agreement with the State of Oregon and grants we have secured.

The Department has seen steady improvement in the identification of funding resources. Our ability to recoup charges has been greatly enhanced by our purchase of an external billing and

collection service. Our Community Outreach Home Visiting services division has now accomplished fee-for-service opportunities which allow that divisions costs to be fully funded.

The implementation of the LOGOS cost accounting system has greatly improved our ability to track expenses and revenues by program. This has led to increased accountability for all programs within the department, and more accurate measurement of program performance.

The department currently resides in a 100+ year old building that limits our ability to operate efficiently as the maintenance costs are continuously increasing. In addition, the building does not meet current building code, or the needs of our customers.

Budget Overview:

Public Health Administration 720-440-101

Major Expenditures: Public Health Administration cost to the County for Internal Services is \$114,513. Public Health Administration also pays additional costs of \$34,135 for risk management, insurance, and steering committee charges. Space rent of \$27,620 is also paid by Public Health Administration.

Major Revenues: Public Health is projected to receive only a portion of the General Fund transfer of the traditional \$348,254 of the Klamath County share or liquor and cigarette taxes. The reduction of General Fund subsidy to Public Health will equal \$148,254. The \$200,000 allocation proposed will provide \$137,000 to subsidize Communicable Disease Prevention and Control measures, provide \$30,000 for the Medical Examiner contract in the District Attorney's budget, and \$33,000 to subsidize Environmental Health.

This year the divisions within the Public Health Department are contributing a maximum of 10% of their program funding to Public Health Administration to help cover General Administration costs charged to the Public Health Department.

Environmental Health Services Division 720-440-441

Major Expenditures: Environmental Health's personal service total is \$279,980 and has 3.94 FTE of Public Health's total 24.63 FTE. A percentage of fees collected are paid quarterly to the State Department of Environmental Health and space rent, computers, email accounts, and administration costs were charged to Environmental Health.

Major Revenues: Environmental Health collects fees for all licensed and non-licensed facilities; a fee structure realignment was approved and implemented for the calendar year 2013, which resulted in some fees being increased and some fees being reduced. A portion of the on line food handler test fees are paid to the Environmental Health Division. This has boosted the Food Handler revenue from the prior years. The State of Oregon Department of Environmental Quality (DEQ) is expected to award Klamath County with an Air Quality Grant of \$52,000 to fully support the Air Quality program. Environmental Health receives annual funds from the State in the amount of \$70,000 to fund the Drinking Water program.

Clinic and Communicable Disease Control Division 720-440-444

Major Expenditures: Clinic Services' personal service total has been increased to \$484,568 and has 7.36 FTE out of Public Health's total 24.63 FTE. The Clinic Services Division spends up to \$186,300 for lab, drug/pharmacy and contract service expenses with the Family Planning and Immunization Programs. These expenses continually remain under funded by the State Programs. New fee schedules will be developed in 2013-14 to improve the funding levels of the Immunization program.

Major Revenues: Clinic Services receives \$169,500 in State and Federal funding for their programs. Clinic Services receives reimbursement payments from eligible patient visits. \$350,000 from Oregon Contraceptive Care (CCare) and \$45,000 from Medicaid (Oregon Health Plan) is projected for receipt in 2013-14. Revenues from fees for service from private insurance and patient payments are expected to be \$44,000. Revenues of \$64,000 are expected for Medicaid Administrative Claiming. In additional general fund subsidy of \$137,000 will help to support Clinic Services.

Medical Examiner Fund Division 720-440-446

Major Expenditures: \$30,000 is budgeted to pay for the Medical Examiner contract costs in 2013-14.

Major Revenues: Total Interfund transfers for this fund come from the General Fund in the amount of \$30,000 to cover costs for the Medical Examiner from the District Attorney's Office for 2013-14.

Community Outreach Division 720-440-447

Major Expenditures: The Community Outreach personal service total is \$235,473 and has 3.30 FTE out of Public Health's total of 24.63 FTE. The School Based Health Center program operates a school based primary health care center in Gilchrist, Oregon, in a collaborative effort with the Klamath County School District. Klamath County School District provides all facility structural support needs, and the Department provides staffing and clinic materials and services. A majority of expenses for this project are for personal and contract services for staffing. Nursing Outreach pays out up to \$127,096 in matching funds in order to receive reimbursement funds for each qualifying visit.

Major Revenues: The revenue received for reimbursed qualifying visits is anticipated to generate \$367,425 in 2013-14. 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 720-440-448

Major Expenditures: The Women Infant Children (WIC) personal services total is \$334,375 and has 6.23 FTE out of Public Health's total of 24.63 FTE. Personal service takes up 82% of the funding that WIC receives.

Major Revenues: The Women Infant Children program receives only Federal dollars through the State each year. The amount budgeted in FY 13/14 is \$412,000 as funding for this program is anticipated to remain the same as the previous fiscal year. The Women Infant Children program does not require a subsidy from the Public Health Administration.

Health Promotion Disease Prevention 720-440-449

Major Expenditures: Health Promotion Disease Prevention's personal service total is \$126,848 and has 2.025 FTE of Public Health's total of 24.63 FTE.

Major Revenues: Health Promotion Disease Prevention receives \$158,815 in State and Federal funding for their programs. The My Future, My Choice contract was increased to \$24,000 annually for this biennium.

Vital Records 720-440-453

Major Expenditures: A majority of expenses for this mandated project are for the 0.625 FTE in personal services.

Major Revenues: All revenues for this service are fee based.

Public Health Emergency Preparedness 720-440-479

Major Expenditures: Public Health Emergency Preparedness's personal service total is \$83,464 and has 1.15 FTE out of Public Health's total of 24.63 FTE. 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 receives Federal dollars passed through the State each year. The Public Health Emergency Preparedness program does not require a subsidy from the Public Health Administration.

Significant Changes:

The Public Health Budget has decreased this year in large part due to the end of the Baby Smiles program. However this reduction is offset by the addition of two full-time ONA positions in clinic and outreach to help maximize our revenue potential. Some of the major budget changes are included below.

No Public Health employees were budgeted into Public Health Administration fund. Instead employees are spread out across all programs which are impacted within their scope of work. The Public Health Administration Fund contains only charges Internal Service costs, and is supported by Administrative fees paid by each division.

Medicaid Administration Claims revenue has historically been split between multiple funds. This year it is budgeted only in Clinic (720-440-444).

The department has removed one fund: Oral Health (720-440-482).

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. Paramount in the accreditation requirements is the accomplishment of a comprehensive assessment of and plan to improve the health status of the county to within an acceptable range. During FY 12/13 the department and other community partners secured funding and purchased the Healthy Communities Institute to perform the health assessment, which should be completed this fiscal year. Additional funding was also secured to create a health improvement plan based on results of the health assessment. The final step to achieving accreditation will be creating an internal strategic plan. Funding for this purpose will need to be secured in FY 13/14.

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

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
440 Public Health

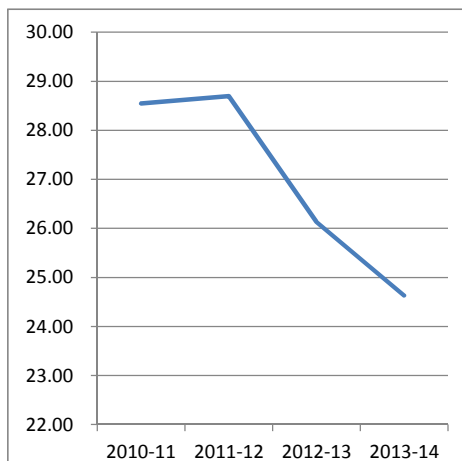
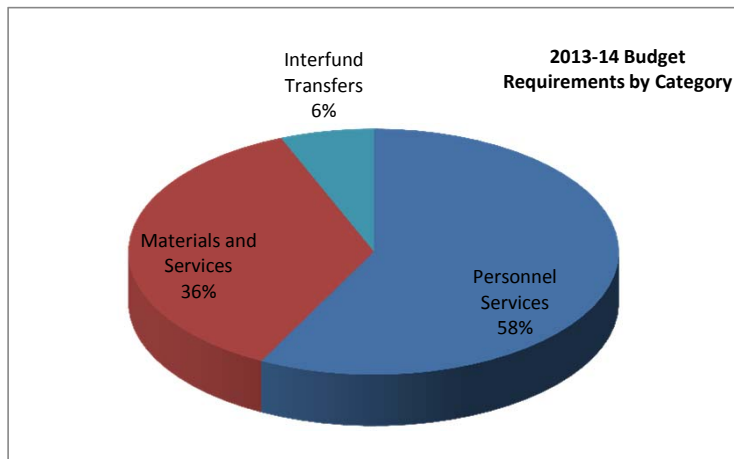
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	1,599,902	1,585,670	1,515,926	1,579,836
Materials and Services	1,065,124	1,078,611	1,257,671	994,280
Capital Outlay	53,636		-	-
Debt Service	153,331	114,204	-	-
Interfund Transfers	206,498	345,162	6,261	170,000
Subtotal Current Expenditures	3,078,491	3,123,647	2,779,858	2,744,116
Unappropriated Fund Balance	(22,389)	406,916	-	-
Subtotal Noncurrent Expenditures	(22,389)	406,916	-	-
Total Requirements by Budgetary Category	3,056,102	3,530,562	2,779,858	2,744,116

<u>Requirements by Fund</u>				
Public Health (720)	2,999,162	3,530,562	2,779,858	2,744,116
Community Grants (228)	56,940	-	-	-
Total Requirements by Fund	3,056,102	3,530,562	2,779,858	2,744,116

<u>Resources by Budgetary Category</u>				
Licenses, Fees and Permits	179,804	174,159	156,871	173,170
Intergovernmental	798,623	998,760	1,110,557	1,004,965
Charges for Services	1,015,342	1,220,834	1,197,804	1,195,981
Investment Earnings	1,509	-	-	-
Interfund Transfers	550,402	658,366	310,176	370,000
Sale of Capital Assets	-	1,150	4,450	-
Debt Proceeds	114,204	490,336	-	-
Miscellaneous	17,358	9,349	-	-
Beginning Fund Balance	378,859	(22,389)	-	-
Total Resources by Budgetary Category	3,056,102	3,530,562	2,779,858	2,744,116

Full-Time Employee Equivalents	28.55	28.70	26.13	24.63
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Public Health Administration	348,666		
Environmental Health/Air Quality	346,060	279,982	3.94
Clinic Nursing	809,500	484,569	7.36
Medical Examiner	30,000	-	-
Nursing Outreach	467,075	235,476	3.29
Women Infant Children	412,000	334,377	6.24
Health Promotion Disease Prevent	187,815	126,860	2.03
Vital Records	43,000	35,107	0.63
Emergency Preparedness	100,000	83,465	1.15
Total Mandates	2,744,116	1,579,836	24.63



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits	
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970		
Public Health/Administration	Finance & Budget Manager	72044044160493	0.0500	Non-Union	UF26	1	\$0.00	\$2,489.92	\$57.27	\$154.37	\$36.10	\$57.27	\$1.72	\$465.00	\$1.04	\$1.02	\$398.39	\$3,662.11	
Public Health/Environmental Health	Office Technician	72044044161495	1.0000	Local 121	LH10	7	\$0.00	\$32,176.08	\$740.05	\$1,994.92	\$466.55	\$740.05	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,148.17	\$50,641.55	
Public Health/Community Health	Office Assistant III- Rep	72044044161610	0.0500	Local 121	LH08	7	\$0.00	\$1,459.51	\$33.57	\$90.49	\$21.16	\$33.57	\$1.72	\$465.00	\$1.04	\$1.02	\$233.52	\$2,340.61	
Public Health/Administration	Public Health Director	72044044162182	0.3500	Non-Union	DF13	7	\$504.00	\$27,741.00	\$638.04	\$1,719.94	\$402.24	\$638.04	\$12.06	\$3,255.00	\$7.31	\$7.14	\$4,438.56	\$38,859.34	
Public Health/Environmental Health	Reg. Environ Hlth Spec	72044044162290	1.0000	Local 121	LH20	7	\$480.00	\$52,847.04	\$1,215.48	\$3,276.52	\$766.28	\$1,215.48	\$34.45	\$9,300.00	\$20.88	\$20.40	\$8,455.53	\$77,152.06	
Public Health/Environmental Health	Reg. Environ Hlth Spec	72044044162290	0.9875	Local 121	LH20	7	\$474.00	\$54,172.07	\$1,259.76	\$3,395.87	\$794.20	\$1,259.76	\$34.02	\$9,183.75	\$20.62	\$20.15	\$8,763.53	\$79,503.72	
Public Health/Administration	Program Specialist (AQ & PHEP)	72044044162374	0.5000	Local 121	LH13	6	\$0.00	\$18,037.68	\$414.87	\$1,118.34	\$261.55	\$414.87	\$17.23	\$4,650.00	\$10.44	\$10.20	\$2,886.03	\$27,821.19	
			3.9375					\$1,458.00	\$189,523.30	\$4,359.04	\$11,750.44	\$2,748.09	\$4,359.04	\$135.65	\$36,618.75	\$82.22	\$80.33	\$30,323.73	\$279,980.58
Public Health/Administration	Admin. Assistant - Hourly	72044044460170	0.2375	Non-Union	UH16	1	\$0.00	\$7,330.56	\$168.60	\$454.49	\$106.29	\$168.60	\$8.18	\$2,208.75	\$4.96	\$4.85	\$1,172.89	\$11,628.18	
Public Health/Administration	Finance & Budget Manager	72044044460493	0.4000	Non-Union	UF26	1	\$0.00	\$19,919.34	\$458.14	\$1,235.00	\$288.83	\$458.14	\$13.78	\$3,720.00	\$8.35	\$8.16	\$3,187.09	\$29,294.84	
Public Health/Community Health	Office Assistant III- Rep	72044044461610	0.8000	Local 121	LH08	7	\$0.00	\$23,352.19	\$537.10	\$1,447.84	\$338.61	\$537.10	\$27.56	\$7,440.00	\$16.70	\$16.32	\$3,736.35	\$37,449.77	
Public Health/Community Health	Senior Community Health Nurse	72044044461782	0.4938	ONA	OF02-FT	7	\$237.02	\$32,420.27	\$746.82	\$2,013.16	\$470.82	\$746.82	\$17.01	\$4,355.32	\$10.31	\$10.07	\$5,195.24	\$46,035.84	
Public Health/Community Health	Health Officer	72044044461855	0.0000	Non-Union			\$0.00	\$6,000.00	\$138.00	\$372.00	\$87.00	\$138.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,735.00	
Public Health/Administration	Public Health Director	72044044462182	0.3000	Non-Union	DF13	7	\$432.00	\$23,778.00	\$546.89	\$1,474.24	\$344.78	\$546.89	\$10.34	\$2,790.00	\$6.26	\$6.12	\$3,804.48	\$33,308.00	
Public Health/Community Health	Public Health Nurse	72044044462245	1.0000	ONA	OF01-FT	1	\$0.00	\$46,644.00	\$1,072.81	\$2,891.93	\$676.34	\$1,072.81	\$34.45	\$8,820.00	\$20.88	\$20.40	\$7,463.04	\$68,716.66	
Public Health/Community Health	Public Health Nurse-Hour	72044044462245	0.4800	ONA	OF01-HOURLY	6	\$0.00	\$26,930.19	\$619.39	\$1,669.67	\$390.49	\$619.39	\$16.54	\$0.00	\$20.88	\$20.40	\$0.00	\$30,286.95	
Public Health/Community Health	Public Health Nurse	72044044462245	1.0000	ONA	OF01-FT	7	\$0.00	\$58,176.00	\$1,338.05	\$3,606.91	\$843.55	\$1,338.05	\$34.45	\$8,820.00	\$20.88	\$20.40	\$9,308.16	\$83,506.45	
Public Health/Community Health	Community Outreach Wrkr.	72044044462261	1.0000	Local 121	LH09	7	\$0.00	\$30,589.20	\$703.55	\$1,896.53	\$443.54	\$703.55	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,894.27	\$48,606.38	
Public Health/Community Health	Billing Coordinator - PH	72044044462346	0.6500	Local 121	LH14	6	\$0.00	\$25,155.94	\$578.59	\$1,559.67	\$364.76	\$578.59	\$22.39	\$6,045.00	\$13.57	\$13.26	\$4,024.95	\$38,356.71	
Public Health/Community Health	Medical Assistant	72044044462380	1.0000	Local 121	LH10	7	\$0.00	\$32,176.08	\$740.05	\$1,994.92	\$466.55	\$740.05	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,148.17	\$50,641.55	
			7.3613					\$669.02	\$332,521.77	\$7,648.00	\$20,616.35	\$4,821.57	\$7,648.00	\$253.61	\$62,799.07	\$164.56	\$160.78	\$47,934.65	\$484,568.36
Public Health/Administration	Admin. Assistant - Hourly	72044044760170	0.1000	Non-Union	UH16	1	\$0.00	\$3,086.55	\$70.99	\$191.37	\$44.76	\$70.99	\$3.45	\$930.00	\$2.09	\$2.04	\$493.85	\$4,896.08	
Public Health/Administration	Finance & Budget Manager	72044044760493	0.1000	Non-Union	UF26	1	\$0.00	\$4,979.83	\$114.54	\$308.75	\$72.21	\$114.54	\$3.45	\$930.00	\$2.09	\$2.04	\$796.77	\$7,324.21	
Public Health/Community Health	Office Assistant III- Rep	72044044761610	0.1500	Local 121	LH08	7	\$0.00	\$4,378.54	\$100.71	\$271.47	\$63.49	\$100.71	\$5.17	\$1,395.00	\$3.13	\$3.06	\$700.57	\$7,021.83	
Public Health/Community Health	Senior Community Health Nurse	72044044761782	0.4937	ONA	OF02-FT	7	\$236.98	\$32,463.70	\$746.67	\$2,012.75	\$470.72	\$746.67	\$17.01	\$4,354.43	\$10.31	\$10.07	\$5,194.19	\$46,026.52	
Public Health/Administration	Public Health Director	72044044762182	0.1000	Non-Union	DF13	7	\$144.00	\$7,926.00	\$182.30	\$491.41	\$114.93	\$182.30	\$3.45	\$930.00	\$2.09	\$2.04	\$1,268.16	\$11,102.67	
Public Health/Community Health	Public Health Nurse	72044044762245	1.0000	ONA	OF01-FT	1	\$0.00	\$46,644.00	\$1,072.81	\$2,891.93	\$676.34	\$1,072.81	\$34.45	\$8,820.00	\$20.88	\$20.40	\$7,463.04	\$68,716.66	
Public Health/Community Health	Public Health Nurse	72044044762245	1.0000	ONA	OF01-FT	1	\$0.00	\$47,435.72	\$1,091.02	\$2,941.01	\$687.82	\$1,091.02	\$34.45	\$8,820.00	\$20.88	\$20.40	\$7,589.72	\$69,732.05	
Public Health/Community Health	Billing Coordinator - PH	72044044762346	0.3500	Local 121	LH14	6	\$0.00	\$13,545.50	\$311.55	\$839.82	\$196.41	\$311.55	\$12.06	\$3,255.00	\$7.31	\$7.14	\$2,167.28	\$20,653.62	
			3.2937					\$380.98	\$160,459.85	\$3,690.58	\$9,948.51	\$2,326.67	\$3,690.58	\$113.47	\$29,434.43	\$68.77	\$67.19	\$25,673.58	\$235,473.63
Public Health/Administration	Finance & Budget Manager	72044044860493	0.1500	Non-Union	UF26	1	\$0.00	\$7,469.75	\$171.80	\$463.12	\$108.31	\$171.80	\$5.17	\$1,395.00	\$3.13	\$3.06	\$1,195.16	\$10,986.32	
Public Health/Women Infants Children	Office Assistant III- Rep - Fill In	72044044861610	0.2000	Local 121	LH08	1	\$0.00	\$4,610.30	\$106.04	\$285.84	\$66.85	\$106.04	\$6.89	\$0.00	\$20.88	\$20.40	\$0.00	\$5,223.24	
Public Health/Women Infants Children	Office Assistant III- Rep	72044044861610	1.0000	Local 121	LH08	2	\$0.00	\$24,930.72	\$573.41	\$1,545.70	\$361.50	\$573.41	\$34.45	\$9,300.00	\$20.88	\$20.40	\$3,844.66	\$41,349.38	
Public Health/Women Infants Children	Office Assistant III- Rep	72044044861610	1.0000	Local 121	LH08	2	\$0.00	\$24,029.12	\$552.67	\$1,489.81	\$348.42	\$552.67	\$34.45	\$9,300.00	\$20.88	\$20.40	\$3,844.66	\$40,193.08	
Public Health/Administration	Public Health Director	72044044862182	0.1000	Non-Union	DF13	7	\$144.00	\$7,926.00	\$182.30	\$491.41	\$114.93	\$182.30	\$3.45	\$930.00	\$2.09	\$2.04	\$1,268.16	\$11,102.67	
Public Health/Women Infants Children	WIC Coordinator	72044044862230	0.7875	Non-Union	UF23 - 0.80	7	\$0.00	\$43,298.39	\$995.86	\$2,684.50	\$627.83	\$995.86	\$27.13	\$7,323.75	\$20.67	\$20.20	\$6,921.74	\$62,921.93	
Public Health/Women Infants Children	Community Nutrition Wrkr	72044044862235	1.0000	Local 121	LH14	3	\$0.00	\$34,626.56	\$796.41	\$2,146.85	\$502.09	\$796.41	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,540.25	\$53,784.30	
Public Health/Women Infants Children	Community Nutrition Wrkr	72044044862235	1.0000	Local 121	LH14	7	\$0.00	\$39,087.36	\$899.01	\$2,423.42	\$566.77	\$899.01	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,253.98	\$59,505.27	
Public Health/Women Infants Children	Community Nutrition Wrkr	72044044862235	1.0000	Local 121	LH14	1	\$0.00	\$31,136.40	\$716.14	\$1,930.46	\$451.48	\$716.14	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,981.82	\$49,308.17	
			6.2375					\$144.00	\$217,114.60	\$4,993.64	\$13,461.11	\$3,148.16	\$4,993.64	\$214.89	\$56,148.75	\$151.17	\$147.70	\$34,000.69	\$334,374.34
Public Health/Administration	Admin. Assistant - Hourly	72044044960170	0.0625	Non-Union	UH16	1	\$0.00	\$1,929.10	\$44.37	\$119.60	\$27.97	\$44.37	\$2.15	\$581.25	\$1.31	\$1.28	\$308.66	\$3,060.05	
Public Health/Administration	Finance & Budget Manager	72044044960493	0.1625	Non-Union	UF26	1	\$0.00	\$8,092.23	\$186.12	\$501.72	\$117.34	\$186.12	\$5.60	\$1,511.25	\$3.39	\$3.32	\$1,294.76	\$11,901.84	
Public Health/Community Health	Health Educator	72044044960935	0.2500	Local 121	LH17	4	\$0.00	\$10,291.48	\$236.70	\$638.07	\$149.23	\$236.70	\$8.61	\$0.00	\$20.88	\$20.40	\$0.00	\$11,602.08	
Public Health/Community Health	Program Manager (Prom. & Prev.)	72044044960974	0.4500	Non-Union	UF25	2	\$0.00	\$21,526.57	\$495.11	\$1,334.65	\$312.14	\$495.11	\$15.50	\$4,185.00	\$9.40	\$9.18	\$3,444.25	\$31,826.91	
Public Health/Community Health	Senior Community Health Nurse	72044044961782	0.0125	ONA	OF02-FT	7	\$6.00	\$821.95	\$18.90	\$506.96	\$11.92	\$18.90	\$0.43	\$110.25	\$0.26	\$0.26	\$131.51	\$1,165.35	
Public Health/Administration	Public Health Director	72044044962182	0.0625	Non-Union	DF13	7	\$90.00	\$4,953.75	\$113.94	\$307.13	\$71.83	\$113.94	\$2.15	\$581.25	\$1.31	\$1.28	\$792.60	\$6,939.17	
Public Health/Women Infants Children	WIC Coordinator	72044044962230	0.0125	Non-Union	UF23 - 0.80	7	\$0.00	\$687.28	\$15.81	\$42.61	\$9.97	\$15.81	\$0.43	\$116.25	\$0.21	\$0.20	\$109.96	\$998.52	
Public Health/Environmental Health	Reg. Environ Hlth Spec	72044044962290	0.0125	Local 121	LH20	7	\$6.00	\$693.32	\$15.95	\$42.99	\$10.05	\$15.95	\$0.43	\$116.25	\$0.26	\$0.26	\$110.93	\$1,006.38	
Public Health/Community Health	Health Ed/Promotion Spec	72044044962360	1.0000	Local 121	LH17	2	\$0.00	\$38,185.12	\$878.26	\$2,367.48	\$553.68	\$878.26	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,109.62	\$58,348.15	
			2.0250					\$102.00	\$87,180.79	\$2,005.16	\$5,405.21	\$1,264.12	\$2,005.16	\$69.77	\$16,501.50	\$57.89	\$56.56	\$12,302.29	\$126,848.44
Public Health/Administration	Admin. Assistant - Hourly	72044045360170	0.5000	Non-Union	UH16	1	\$0.00	\$15,432.76	\$354.95	\$956.83	\$223.78	\$354.95	\$17.23	\$4,650.00	\$10.44	\$10.20	\$2,469.24	\$24,480.38	
Public Health/Administration	Finance & Budget Manager	72044045360493	0.0875	Non-Union	UF26	1	\$0.00	\$4,357.36	\$100.22	\$270.16	\$63.18	\$100.22	\$3.01	\$813.75	\$1.83	\$1.79	\$697.18	\$6,408.68	
Public Health/Administration	Public Health Director	72044045362182	0.0375	Non-Union	DF13	7	\$54.00	\$2,972.25	\$68.36	\$184.28	\$43.10	\$68.36	\$1.29	\$348.75	\$0.78	\$0.77	\$475.56	\$4,163.50	
			0.6250					\$54.00	\$22,762.37	\$523.53	\$1,411.27	\$330.05	\$523.53	\$21.53	\$5,812.50	\$13.05	\$12.75	\$3,641.98	\$35,052.57
Public Health/Administration	Admin. Assistant - Hourly	72044047960170	0.1000	Non-Union	UH16	1	\$0.00	\$3,086.55	\$70.99	\$191.37	\$44.76	\$70.99	\$3.45	\$930.00	\$2.09	\$2.04	\$493.85	\$4,896.08	
Public Health/Administration	Finance & Budget Manager	72044047960493	0.0500	Non-Union	UF26	1	\$0.00	\$2,489.92	\$57.27	\$154.37	\$36.10	\$57.27	\$1.72						

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LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 228 - Community Grants							
Revenues							
FB - Fund Balances							
31001	Beginning Fund Balance	56,939.56	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$56,939.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Revenues Total		\$56,939.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Expenditures							
IF - Interfund Transfers							
99503	Trans - PH Environmental Health	56,939.56	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$56,939.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Expenditures Total		\$56,939.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Fund Revenue	Total: 228 - Community Grants	\$56,939.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Fund Expenditure	Total: 228 - Community Grants	\$56,939.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Fund Net	Total: 228 - Community Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 228 - Community Grants							
Department: 440 - Public Health							
Sub Department: 122 - Woodstove Grant							
<u>Revenues</u>							
FB - Fund Balances							
31001	Beginning Fund Balance	47,915.87	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$47,915.87	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 122 - Woodstove Grant		\$47,915.87	\$0.00	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
IF - Interfund Transfers							
99503	Trans - PH Environmental Health	47,915.87	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$47,915.87	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 122 - Woodstove Grant		\$47,915.87	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 228 - Community Grants	\$47,915.87	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 228 - Community Grants	\$47,915.87	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 228 - Community Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 228 - Community Grants							
Department: 440 - Public Health							
Sub Department: 123 - City Grant							
<u>Revenues</u>							
FB - Fund Balances							
31001	Beginning Fund Balance	9,023.69	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$9,023.69	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 123 - City Grant		\$9,023.69	\$0.00	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
IF - Interfund Transfers							
99503	Trans - PH Environmental Health	9,023.69	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$9,023.69	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 123 - City Grant		\$9,023.69	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 228 - Community Grants	\$9,023.69	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 228 - Community Grants	\$9,023.69	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 228 - Community Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
33250	Fees - Restaurant Inseption	144,015.50	138,933.00	127,472.00	139,284.00	11,812.00	9%
33255	Revenues - Pool Inseption	11,476.67	11,852.34	9,876.00	10,151.00	275.00	3%
34231	Fees - NSF Check	20.00	0.00	0.00	0.00	0.00	N/A
34352	Licenses - Hotel/ Motel	11,949.00	11,606.50	5,494.00	5,759.00	265.00	5%
34353	Licenses - Organizational Camps	2,008.00	1,848.00	1,902.00	1,962.00	60.00	3%
34354	Licenses - RV Park	10,334.50	9,919.00	12,127.00	16,014.00	3,887.00	32%
Account Classification Total: LP - Licenses, Fees and Permits		\$179,803.67	\$174,158.84	\$156,871.00	\$173,170.00	\$16,299.00	10%
IG - Intergovernmental							
33051	HIV Care Consortiation	492.92	57.00	0.00	0.00	0.00	N/A
33052	HIV Primary Care - Other	0.00	128.00	0.00	0.00	0.00	N/A
33053	HIV Prevention Block Grant	4,260.00	12,404.00	0.00	0.00	0.00	N/A
33054	HIV Treatment & Counseling	114.75	114.00	0.00	0.00	0.00	N/A
33060	Breastfeeding Grants	0.00	0.00	20,736.00	0.00	(20,736.00)	-100%
33072	Healthy Communities	38,353.00	81,045.50	0.00	0.00	0.00	N/A
33073	Tobacco Prevention & Education	62,609.00	90,988.50	89,907.00	98,000.00	8,093.00	9%
33078	H1N1 Vaccine Campaign	13,611.00	(13,611.00)	0.00	0.00	0.00	N/A
33080	Revenues - DEQ Air Quality Grant	35,000.00	28,000.00	52,000.00	52,000.00	0.00	0%
33088	Safe Routes to Schools	49,994.84	56,214.44	42,295.00	42,700.00	405.00	1%
33313	MCH Child and Adolescent	8,300.00	14,090.00	10,995.00	17,500.00	6,505.00	59%
33314	Funds - MCH Title V Flexible	17,433.00	33,931.00	25,657.00	25,000.00	(657.00)	-3%
33318	Child Adolscent Health	6,010.00	5,367.00	7,179.00	0.00	(7,179.00)	-100%
33480	Public Health Percapita	72,018.00	47,412.00	141,054.00	95,115.00	(45,939.00)	-33%
33496	My Future My Choice	0.00	19,689.55	24,715.00	24,000.00	(715.00)	-3%
33520	Grants - Family Planning	46,474.00	43,078.00	38,783.00	38,000.00	(783.00)	-2%
33530	Revenues - Immunization	30.00	0.00	0.00	0.00	0.00	N/A
33532	Immunization Action Plan	16,399.00	27,513.00	21,344.00	21,000.00	(344.00)	-2%
33612	Grants - Transportation	0.00	0.00	16,000.00	0.00	(16,000.00)	-100%
33820	Grants - WIC	297,344.00	350,464.73	411,096.00	412,000.00	904.00	0%
33874	School Based Health Center	20,873.00	89,327.00	60,000.00	60,000.00	0.00	0%
33941	TB Case Management	1,459.60	3,977.90	2,573.00	3,000.00	427.00	17%
33990	Grants - Perinatal	3,250.00	3,075.00	3,827.00	0.00	(3,827.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
33991	PH Emerg Preparedness (Jul/Aug)	11,004.00	(7,433.00)	10,061.00	10,000.00	(61.00)	-1%
33993	PH Emerg Preparedness (Aug/Jun)	48,143.00	67,477.00	90,280.00	90,000.00	(280.00)	0%
34360	Revenues - Water Program	29,568.00	29,568.00	29,568.00	0.00	(29,568.00)	-100%
36830	CACoon	15,881.96	15,881.96	12,487.00	16,650.00	4,163.00	33%
Account Classification Total: IG - Intergovernmental		\$798,623.07	\$998,759.58	\$1,110,557.00	\$1,004,965.00	(\$105,592.00)	-10%
CS - Charges for Service							
33322	TCM	302,111.17	170,892.00	100,000.00	367,425.00	267,425.00	267%
33490	Reim - Certified Copies	40,758.00	46,536.00	41,000.00	43,000.00	2,000.00	5%
33850	Juvenile Department IGA	1,032.84	162.00	0.00	0.00	0.00	N/A
33864	CCare	248,039.26	267,418.28	250,000.00	350,000.00	100,000.00	40%
33869	IGOHP/ Baby Smiles	162,039.00	364,014.63	348,802.00	0.00	(348,802.00)	-100%
33870	Medicaid	62,850.42	103,326.36	59,575.00	45,000.00	(14,575.00)	-24%
33871	MAC - Medicaid Admin Claiming	78,506.36	134,725.49	85,000.00	64,000.00	(21,000.00)	-25%
33879	Heart Clinic Revenue	889.08	0.00	1,000.00	0.00	(1,000.00)	-100%
34100	Fees - Public Health Admin	0.00	0.00	198,536.00	178,666.00	(19,870.00)	-10%
34341	Inseptions - School	12,843.00	4,719.00	5,474.00	5,611.00	137.00	3%
34342	Inseptions - Group Home	1,115.00	1,865.00	816.00	828.00	12.00	1%
34343	Inspections - Day Care	1,827.00	2,678.00	4,860.00	5,103.00	243.00	5%
34344	Inspections - Head Start	823.00	1,368.00	1,036.00	1,036.00	0.00	0%
34345	Inseptions - Summer Lunch	719.00	513.00	306.00	312.00	6.00	2%
34349	Foodhandlers Fee	8,018.00	10,095.00	5,000.00	5,000.00	0.00	0%
34350	Fees - Env. Health Inspection	187.00	1,265.00	0.00	0.00	0.00	N/A
34361	Services - Drinking Water Fee	34,880.00	38,150.00	40,000.00	70,000.00	30,000.00	75%
34370	Self Pay	36,211.87	6,915.53	36,000.00	40,000.00	4,000.00	11%
34373	Immunization Travel	297.00	13,720.00	0.00	0.00	0.00	N/A
34375	CD All Payers	138.00	1,077.55	0.00	0.00	0.00	N/A
34376	STD All Payers	336.39	5,632.51	0.00	0.00	0.00	N/A
34377	Immunizations - Child/ Adult	1,345.26	17,238.11	0.00	0.00	0.00	N/A
34440	Commercial	9,526.42	10,479.07	8,285.00	8,000.00	(285.00)	-3%
34800	Babies First	10,130.00	18,043.00	12,114.00	12,000.00	(114.00)	-1%
37380	Fees - PT All Other	719.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$1,015,342.07	\$1,220,833.53	\$1,197,804.00	\$1,195,981.00	(\$1,823.00)	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
IN - Interest							
39150	Investments - Interest On	1,509.19	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$1,509.19	\$0.00	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	17,358.46	9,348.63	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$17,358.46	\$9,348.63	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	348,254.00	316,823.00	303,915.00	200,000.00	(103,915.00)	-34%
39032	Trans - Community Grants	56,939.56	0.00	0.00	0.00	0.00	N/A
39100	Trans - PH Admin	53,335.00	162,670.72	6,261.00	170,000.00	163,739.00	2615%
39101	Trans - PH Clinic Nursing	18,380.00	18,585.00	0.00	0.00	0.00	N/A
39102	Trans - PH Environmental	10,195.56	45,350.00	0.00	0.00	0.00	N/A
39103	Trans - PH Nursing Outreach	3,596.00	9,721.05	0.00	0.00	0.00	N/A
39104	Trans - PH HPDP	14,424.00	32,160.14	0.00	0.00	0.00	N/A
39105	Trans - PH WIC	36,000.00	44,320.52	0.00	0.00	0.00	N/A
39106	Trans - PH Emerg Prep Funds	9,278.00	28,735.07	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$550,402.12	\$658,365.50	\$310,176.00	\$370,000.00	\$59,824.00	19%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	114,203.58	490,335.67	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$114,203.58	\$490,335.67	\$0.00	\$0.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	1,149.99	4,450.00	0.00	(4,450.00)	-100%
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,149.99	\$4,450.00	\$0.00	(\$4,450.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	321,919.93	(22,389.26)	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$321,919.93	(\$22,389.26)	\$0.00	\$0.00	\$0.00	0%
Revenues Total		\$2,999,162.09	\$3,530,562.48	\$2,779,858.00	\$2,744,116.00	(\$35,742.00)	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
<u>Expenditures</u>							
PS - Personnel Services							
60170	Administrative Assistant	0.00	4,758.27	13,372.00	30,867.00	17,495.00	131%
60493	Finance/Budget Manager	34,462.82	43,934.00	43,934.00	49,798.00	5,864.00	13%
60800	Accounting Tech	34,645.02	37,267.86	12,123.00	0.00	(12,123.00)	-100%
60935	Program Coordinator	41,043.06	38,853.99	45,611.00	10,291.00	(35,320.00)	-77%
60974	Program Manager	0.00	0.00	0.00	47,837.00	47,837.00	N/A
61495	Office Technician	30,715.46	31,933.77	33,691.00	32,176.00	(1,515.00)	-4%
61500	Office Manager	41,428.84	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	102,782.39	87,937.57	98,331.00	82,762.00	(15,569.00)	-16%
61701	Deputy Emergency Manager	29,553.21	0.00	0.00	0.00	0.00	N/A
61782	Senior Community Health	134,337.17	117,630.48	93,047.00	65,282.00	(27,765.00)	-30%
61855	Health Officer	8,000.00	6,000.00	6,000.00	6,000.00	0.00	0%
62182	Public Health Director	76,212.00	77,097.30	79,260.00	77,874.00	(1,386.00)	-2%
62230	W & C Coordinator	42,265.60	43,124.20	34,499.00	43,985.00	9,486.00	27%
62235	Comm Nutrition Worker	94,043.15	109,788.62	111,984.00	104,851.00	(7,133.00)	-6%
62236	PH Aide	22,395.69	26,921.03	28,913.00	0.00	(28,913.00)	-100%
62245	Public Health Nurse	186,196.88	166,815.47	116,000.00	225,830.00	109,830.00	95%
62261	Comm Outreach Worker	29,942.35	30,589.75	30,472.00	30,589.00	117.00	0%
62270	Manager Environmental Health	64,283.26	70,686.98	0.00	0.00	0.00	N/A
62283	Healthy Homes Program Specialist	4,203.79	6,707.36	0.00	0.00	0.00	N/A
62290	Reg Environmental Hlth Spec	100,333.93	104,480.64	105,834.00	107,358.00	1,524.00	1%
62346	Medical Billing Coordinator	0.00	0.00	29,753.00	38,702.00	8,949.00	30%
62360	Health Educator	41,764.98	59,529.35	70,629.00	38,185.00	(32,444.00)	-46%
62374	Air Quality Program Specialist	18,913.57	26,489.44	35,656.00	32,468.00	(3,188.00)	-9%
62380	Medical Assistant(Non Certified)	36,410.14	37,486.65	32,052.00	32,176.00	124.00	0%
62390	Nurse Practitioner	27,478.39	40,887.27	0.00	0.00	0.00	N/A
63900	Overtime	623.66	1,193.17	0.00	0.00	0.00	N/A
63915	PH Emergency Stipend	300.00	0.00	7,300.00	7,300.00	0.00	0%
63920	Temporary Help	943.20	0.00	0.00	0.00	0.00	N/A
63930	FICA	82,727.88	84,817.96	79,519.00	81,636.00	2,117.00	3%
63940	Workmans Compensation Tax	519.35	652.71	990.00	850.00	(140.00)	-14%
63941	Workmans Compensation	0.00	9,888.93	24,799.00	24,545.00	(254.00)	-1%
63950	Medical Insurance	169,253.04	173,989.78	228,974.00	218,010.00	(10,964.00)	-5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
63951	Life Insurance	731.28	605.47	593.00	564.00	(29.00)	-5%
63952	Short Term Disability	543.57	541.26	567.00	552.00	(15.00)	-3%
63960	Retirement - General	111,714.24	113,408.58	123,589.00	161,923.00	38,334.00	31%
63980	Unemployment Compensation	28,454.00	27,932.59	24,719.00	24,545.00	(174.00)	-1%
63990	Cell Phone Allowance	2,680.00	3,720.00	3,715.00	2,880.00	(835.00)	-22%
Account Classification Total: PS - Personnel Services		\$1,599,901.92	\$1,585,670.45	\$1,515,926.00	\$1,579,836.00	\$63,910.00	4%

MS - Material and Services

44010	Mgmt Travel & Training	4,198.85	8,641.40	8,356.00	12,000.00	3,644.00	44%
44040	Staff Travel & Training	14,735.86	9,070.80	6,791.00	11,639.00	4,848.00	71%
44054	Education Material & Marketing	1,046.95	0.00	500.00	0.00	(500.00)	-100%
44099	MAC - Medicaid Admin Claiming	26,773.57	79,551.52	42,500.00	32,000.00	(10,500.00)	-25%
44100	Supplies - Office	9,595.84	14,821.57	14,150.00	16,072.00	1,922.00	14%
44110	Supplies - Other	44,594.41	42,037.55	38,206.00	13,513.00	(24,693.00)	-65%
44113	Office Equipment	5,243.96	6,012.95	6,969.00	750.00	(6,219.00)	-89%
44115	Computer Equipment	21.99	1,223.68	700.00	600.00	(100.00)	-14%
44140	Supplies - Medical	16,965.15	14,201.08	12,368.00	14,050.00	1,682.00	14%
44200	Dues / Fees	35,631.18	13,828.26	21,140.00	14,200.00	(6,940.00)	-33%
44203	Credit Card Fees	1,755.19	2,136.74	1,500.00	0.00	(1,500.00)	-100%
44250	Vehicle Fuel	6,410.22	6,342.62	8,200.00	9,876.00	1,676.00	20%
44260	Vehicle Maintenance & Repair	2,592.37	5,234.87	3,150.00	2,844.00	(306.00)	-10%
44300	Equip Maintenance & Repair	1,090.16	1,302.36	2,300.00	2,000.00	(300.00)	-13%
44500	Consultant Services	0.00	0.00	71,910.00	0.00	(71,910.00)	-100%
44640	Telephone	9,503.57	10,146.14	8,501.00	7,780.00	(721.00)	-8%
44700	Postage	6,022.24	4,846.41	2,530.00	3,500.00	970.00	38%
44710	Publications / Periodicals	1,734.45	935.07	1,000.00	400.00	(600.00)	-60%
44730	Printing	3,323.03	4,096.16	3,700.00	1,800.00	(1,900.00)	-51%
44961	Lab Service	20,241.19	19,580.40	13,000.00	19,000.00	6,000.00	46%
45015	Administration Fees	0.00	0.00	198,536.00	178,666.00	(19,870.00)	-10%
45020	Contract Services	420,223.22	397,457.31	322,103.00	259,569.00	(62,534.00)	-19%
45021	Interest Expense	355.03	2,488.07	1,200.00	0.00	(1,200.00)	-100%
45100	Advertising	3,504.57	3,159.03	1,600.00	1,200.00	(400.00)	-25%
45370	Drugs & Pharmacy	101,665.91	93,287.84	116,232.00	115,000.00	(1,232.00)	-1%
46570	Autopsies	7,500.00	30,000.00	30,000.00	30,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
46600	Food	93.54	0.00	0.00	0.00	0.00	N/A
46602	Transportation	73.50	696.00	0.00	0.00	0.00	N/A
46620	Medical Expenses	78.00	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	8,938.00	8,214.00	(724.00)	-8%
99760	Insurance/Liability	9,500.00	9,500.00	14,559.00	15,381.00	822.00	6%
99765	Insurance/Workmans Compensation	20,500.00	6,833.32	0.00	0.00	0.00	N/A
99770	Internal Services	185,000.00	185,000.00	185,000.00	114,513.00	(70,487.00)	-38%
99780	Space Rent	80,000.00	83,320.00	84,762.00	80,473.00	(4,289.00)	-5%
99781	Steering Committee Hardware Charge	16,650.00	15,300.00	19,500.00	16,125.00	(3,375.00)	-17%
99782	Steering Committee User Charge	8,500.00	7,560.00	7,770.00	13,115.00	5,345.00	69%
Account Classification Total: MS - Material and Services		\$1,065,123.95	\$1,078,611.15	\$1,257,671.00	\$994,280.00	(\$263,391.00)	-21%
CO - Capital Outlay							
88070	Office Equipment	14,001.70	0.00	0.00	0.00	0.00	N/A
88360	Equipment	39,634.07	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$53,635.77	\$0.00	\$0.00	\$0.00	\$0.00	0%
DS - Debt Service							
99950	Interfund Loan Principal	153,331.15	114,203.58	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$153,331.15	\$114,203.58	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	731.00	0.00	0.00	0.00	0.00	N/A
99501	Trans - PH Admin	91,873.56	178,871.78	0.00	0.00	0.00	N/A
99502	Trans - PH Clinic Nursing	53,335.00	75,926.30	6,261.00	137,000.00	130,739.00	2088%
99503	Trans - PH Environmental Health	0.00	86,744.42	0.00	33,000.00	33,000.00	N/A
99783	Trans - Phones	3,619.00	3,619.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$149,558.56	\$345,161.50	\$6,261.00	\$170,000.00	\$163,739.00	2615%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	(22,389.26)	406,915.80	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		(\$22,389.26)	\$406,915.80	\$0.00	\$0.00	\$0.00	0%
Expenditures Total		\$2,999,162.09	\$3,530,562.48	\$2,779,858.00	\$2,744,116.00	(\$35,742.00)	-1%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 720 - Public Health

Fund Revenue	Total: 720 - Public Health	\$2,999,162.09	\$3,530,562.48	\$2,779,858.00	\$2,744,116.00	(\$35,742.00)	-1%
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Fund Expenditure	Total: 720 - Public Health	\$2,999,162.09	\$3,530,562.48	\$2,779,858.00	\$2,744,116.00	(\$35,742.00)	-1%
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Fund Net	Total: 720 - Public Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 101 - Administration							
<u>Revenues</u>							
IG - Intergovernmental							
33874	School Based Health Center	20,873.00	89,327.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$20,873.00	\$89,327.00	\$0.00	\$0.00	\$0.00	0%
CS - Charges for Service							
33490	Reim - Certified Copies	40,758.00	46,536.00	0.00	0.00	0.00	N/A
33850	Juvenile Department IGA	1,032.84	162.00	0.00	0.00	0.00	N/A
33869	IGOHP/ Baby Smiles	162,039.00	364,014.63	0.00	0.00	0.00	N/A
33870	Medicaid	2,351.13	2,551.41	0.00	0.00	0.00	N/A
33871	MAC - Medicaid Admin Claiming	78,506.36	134,725.49	25,000.00	0.00	(25,000.00)	-100%
34100	Fees - Public Health Admin	0.00	0.00	198,536.00	178,666.00	(19,870.00)	-10%
34370	Self Pay	922.00	172.80	0.00	0.00	0.00	N/A
34440	Commercial	1,893.98	1,858.82	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$287,503.31	\$550,021.15	\$223,536.00	\$178,666.00	(\$44,870.00)	-20%
IN - Interest							
39150	Investments - Interest On	1,509.19	(172.69)	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$1,509.19	(\$172.69)	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	15,146.51	8,752.95	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$15,146.51	\$8,752.95	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	348,254.00	316,823.00	109,864.00	170,000.00	60,136.00	55%
39101	Trans - PH Clinic Nursing	18,380.00	18,585.00	0.00	0.00	0.00	N/A
39102	Trans - PH Environmental	10,195.56	45,350.00	0.00	0.00	0.00	N/A
39103	Trans - PH Nursing Outreach	3,596.00	9,721.05	0.00	0.00	0.00	N/A
39104	Trans - PH HPDP	14,424.00	32,160.14	0.00	0.00	0.00	N/A
39105	Trans - PH WIC	36,000.00	44,320.52	0.00	0.00	0.00	N/A
39106	Trans - PH Emerg Prep Funds	9,278.00	28,735.07	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 101 - Administration							
Account Classification Total: TI - Interfund Transfers		\$440,127.56	\$495,694.78	\$109,864.00	\$170,000.00	\$60,136.00	55%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	114,203.58	490,335.67	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$114,203.58	\$490,335.67	\$0.00	\$0.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	1,149.99	4,450.00	0.00	(4,450.00)	-100%
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,149.99	\$4,450.00	\$0.00	(\$4,450.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	321,919.93	(22,389.26)	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$321,919.93	(\$22,389.26)	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 101 - Administration		\$1,201,283.08	\$1,612,719.59	\$337,850.00	\$348,666.00	\$10,816.00	3%

Expenditures

PS - Personnel Services

60170	Administrative Assistant	0.00	4,758.27	0.00	0.00	0.00	N/A
60493	Finance/Budget Manager	34,100.36	38,032.29	17,308.00	0.00	(17,308.00)	-100%
60800	Accounting Tech	11,252.40	14,098.85	0.00	0.00	0.00	N/A
60935	Program Coordinator	791.33	74.44	0.00	0.00	0.00	N/A
61495	Office Technician	8,684.94	6,348.92	2,500.00	0.00	(2,500.00)	-100%
61500	Office Manager	35,793.47	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	6,208.88	12,158.93	1,000.00	0.00	(1,000.00)	-100%
61782	Senior Community Health	9,543.91	4,643.85	0.00	0.00	0.00	N/A
61855	Health Officer	5,750.00	6,000.00	0.00	0.00	0.00	N/A
62182	Public Health Director	74,378.74	72,862.45	16,882.00	0.00	(16,882.00)	-100%
62230	W & C Coordinator	20.00	0.00	0.00	0.00	0.00	N/A
62236	PH Aide	22,395.69	25,544.30	0.00	0.00	0.00	N/A
62245	Public Health Nurse	1,975.44	4,333.62	0.00	0.00	0.00	N/A
62261	Comm Outreach Worker	2,060.37	1,157.39	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 101 - Administration							
62270	Manager Environmental Health	1,223.95	2,001.44	0.00	0.00	0.00	N/A
62290	Reg Environmental Hlth Spec	555.57	664.62	0.00	0.00	0.00	N/A
62360	Health Educator	1,317.62	68.52	0.00	0.00	0.00	N/A
62374	Air Quality Program Specialist	169.47	0.00	0.00	0.00	0.00	N/A
62380	Medical Assistant(Non Certified)	10,277.45	10,195.32	0.00	0.00	0.00	N/A
62390	Nurse Practitioner	206.34	0.00	0.00	0.00	0.00	N/A
63900	Overtime	32.64	178.29	0.00	0.00	0.00	N/A
63920	Temporary Help	943.20	0.00	0.00	0.00	0.00	N/A
63930	FICA	15,848.76	14,526.51	4,307.00	0.00	(4,307.00)	-100%
63940	Workmans Compensation Tax	91.46	113.50	60.00	0.00	(60.00)	-100%
63941	Workmans Compensation	0.00	1,532.47	1,295.00	0.00	(1,295.00)	-100%
63950	Medical Insurance	33,161.77	30,249.05	9,333.00	0.00	(9,333.00)	-100%
63951	Life Insurance	186.61	126.43	23.00	0.00	(23.00)	-100%
63952	Short Term Disability	91.89	82.61	23.00	0.00	(23.00)	-100%
63960	Retirement - General	20,700.41	18,928.83	5,300.00	0.00	(5,300.00)	-100%
63980	Unemployment Compensation	4,805.00	4,597.65	1,295.00	0.00	(1,295.00)	-100%
63990	Cell Phone Allowance	1,440.00	1,440.00	216.00	0.00	(216.00)	-100%
Account Classification Total: PS - Personnel Services		\$304,007.67	\$274,718.55	\$59,542.00	\$0.00	(\$59,542.00)	-100%
MS - Material and Services							
44010	Mgmt Travel & Training	1,428.77	3,230.19	1,500.00	0.00	(1,500.00)	-100%
44040	Staff Travel & Training	2,152.54	341.96	0.00	0.00	0.00	N/A
44099	MAC - Medicaid Admin Claiming	26,773.57	79,551.52	12,500.00	0.00	(12,500.00)	-100%
44100	Supplies - Office	4,123.80	8,810.71	2,000.00	2,416.00	416.00	21%
44110	Supplies - Other	12,012.52	6,333.39	3,885.00	0.00	(3,885.00)	-100%
44113	Office Equipment	1,117.92	628.57	450.00	0.00	(450.00)	-100%
44115	Computer Equipment	0.00	796.47	0.00	0.00	0.00	N/A
44140	Supplies - Medical	1,388.86	860.32	150.00	0.00	(150.00)	-100%
44200	Dues / Fees	17,434.20	4,174.35	4,100.00	0.00	(4,100.00)	-100%
44203	Credit Card Fees	1,755.19	2,136.74	1,500.00	0.00	(1,500.00)	-100%
44250	Vehicle Fuel	0.00	1,117.47	0.00	0.00	0.00	N/A
44260	Vehicle Maintenance & Repair	(14.24)	292.05	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 101 - Administration							
44300	Equip Maintenance & Repair	358.00	435.18	600.00	0.00	(600.00)	-100%
44640	Telephone	840.43	1,308.18	2,000.00	0.00	(2,000.00)	-100%
44700	Postage	5,969.91	3,889.26	600.00	0.00	(600.00)	-100%
44710	Publications / Periodicals	723.50	609.18	600.00	0.00	(600.00)	-100%
44730	Printing	788.00	326.25	500.00	0.00	(500.00)	-100%
45020	Contract Services	271,343.75	270,459.93	0.00	0.00	0.00	N/A
45021	Interest Expense	355.03	2,488.07	1,200.00	0.00	(1,200.00)	-100%
45100	Advertising	1,252.57	0.00	0.00	0.00	0.00	N/A
45370	Drugs & Pharmacy	338.18	3,355.83	0.00	0.00	0.00	N/A
46570	Autopsies	7,500.00	30,000.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	8,938.00	8,214.00	(724.00)	-8%
99760	Insurance/Liability	9,500.00	9,500.00	14,559.00	15,381.00	822.00	6%
99765	Insurance/Workmans Compensation	20,500.00	6,833.32	0.00	0.00	0.00	N/A
99770	Internal Services	185,000.00	185,000.00	185,000.00	114,513.00	(70,487.00)	-38%
99780	Space Rent	80,000.00	28,352.00	26,655.00	27,602.00	947.00	4%
99781	Steering Committee Hardware Charge	16,650.00	1,350.00	4,050.00	5,813.00	1,763.00	44%
99782	Steering Committee User Charge	8,500.00	1,260.00	1,260.00	4,727.00	3,467.00	275%
Account Classification Total: MS - Material and Services		\$677,792.50	\$653,440.94	\$272,047.00	\$178,666.00	(\$93,381.00)	-34%
DS - Debt Service							
99950	Interfund Loan Principal	153,331.15	114,203.58	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$153,331.15	\$114,203.58	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	731.00	0.00	0.00	0.00	0.00	N/A
99502	Trans - PH Clinic Nursing	53,335.00	75,926.30	6,261.00	137,000.00	130,739.00	2088%
99503	Trans - PH Environmental Health	0.00	86,744.42	0.00	33,000.00	33,000.00	N/A
99783	Trans - Phones	3,619.00	770.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$57,685.00	\$163,440.72	\$6,261.00	\$170,000.00	\$163,739.00	2615%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	(22,389.26)	406,915.80	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 101 - Administration							
Account Classification Total: FB - Fund Balance & Reserves		(\$22,389.26)	\$406,915.80	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 101 - Administration		\$1,170,427.06	\$1,612,719.59	\$337,850.00	\$348,666.00	\$10,816.00	3%
Fund Revenue	Total: 720 - Public Health	\$1,201,283.08	\$1,612,719.59	\$337,850.00	\$348,666.00	\$10,816.00	3%
Fund Expenditure	Total: 720 - Public Health	\$1,170,427.06	\$1,612,719.59	\$337,850.00	\$348,666.00	\$10,816.00	3%
Fund Net	Total: 720 - Public Health	\$30,856.02	\$0.00	\$0.00	\$0.00	\$0.00	3%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 441 - Environmental Health							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
33250	Fees - Restaurant Insepection	144,015.50	138,933.00	127,472.00	139,284.00	11,812.00	9%
33255	Revenues - Pool Inseccion	11,476.67	11,852.34	9,876.00	10,151.00	275.00	3%
34231	Fees - NSF Check	20.00	0.00	0.00	0.00	0.00	N/A
34352	Licenses - Hotel/ Motel	11,949.00	11,606.50	5,494.00	5,759.00	265.00	5%
34353	Licenses - Organizational Camps	2,008.00	1,848.00	1,902.00	1,962.00	60.00	3%
34354	Licenses - RV Park	10,334.50	9,919.00	12,127.00	16,014.00	3,887.00	32%
Account Classification Total: LP - Licenses, Fees and Permits		\$179,803.67	\$174,158.84	\$156,871.00	\$173,170.00	\$16,299.00	10%
IG - Intergovernmental							
33080	Revenues - DEQ Air Quality Grant	35,000.00	28,000.00	52,000.00	52,000.00	0.00	0%
34360	Revenues - Water Program	29,568.00	29,568.00	29,568.00	0.00	(29,568.00)	-100%
Account Classification Total: IG - Intergovernmental		\$64,568.00	\$57,568.00	\$81,568.00	\$52,000.00	(\$29,568.00)	-36%
CS - Charges for Service							
34341	Inseptions - School	12,843.00	4,719.00	5,474.00	5,611.00	137.00	3%
34342	Inseptions - Group Home	1,115.00	1,865.00	816.00	828.00	12.00	1%
34343	Inspections - Day Care	1,827.00	2,678.00	4,860.00	5,103.00	243.00	5%
34344	Inspections - Head Start	823.00	1,368.00	1,036.00	1,036.00	0.00	0%
34345	Inseptions - Summer Lunch	719.00	513.00	306.00	312.00	6.00	2%
34349	Foodhandlers Fee	8,018.00	10,095.00	5,000.00	5,000.00	0.00	0%
34350	Fees - Env. Health Inspection	187.00	1,265.00	0.00	0.00	0.00	N/A
34361	Services - Drinking Water Fee	34,880.00	38,150.00	40,000.00	70,000.00	30,000.00	75%
37380	Fees - PT All Other	709.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$61,121.00	\$60,653.00	\$57,492.00	\$87,890.00	\$30,398.00	53%
IN - Interest							
39150	Investments - Interest On	0.00	172.69	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$172.69	\$0.00	\$0.00	\$0.00	0%

TI - Interfund Transfers

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 441 - Environmental Health							
36330	Trans - General Non Dept	0.00	0.00	28,291.00	0.00	(28,291.00)	-100%
39032	Trans - Community Grants	56,939.56	0.00	0.00	0.00	0.00	N/A
39100	Trans - PH Admin	0.00	86,744.42	0.00	33,000.00	33,000.00	N/A
Account Classification Total: TI - Interfund Transfers		\$56,939.56	\$86,744.42	\$28,291.00	\$33,000.00	\$4,709.00	17%
Sub Department Total: 441 - Environmental Health		\$362,432.23	\$379,296.95	\$324,222.00	\$346,060.00	\$21,838.00	7%

Expenditures

PS - Personnel Services

60493	Finance/Budget Manager	0.00	0.00	0.00	2,490.00	2,490.00	N/A
60935	Program Coordinator	101.45	0.00	0.00	0.00	0.00	N/A
61495	Office Technician	22,030.52	25,584.85	27,986.00	32,176.00	4,190.00	15%
61610	Office Assistant III	0.00	0.00	0.00	1,460.00	1,460.00	N/A
62182	Public Health Director	0.00	0.00	14,000.00	27,237.00	13,237.00	95%
62261	Comm Outreach Worker	21.51	7.33	0.00	0.00	0.00	N/A
62270	Manager Environmental Health	61,225.19	68,685.54	0.00	0.00	0.00	N/A
62290	Reg Environmental Hlth Spec	99,314.81	101,672.98	104,682.00	106,665.00	1,983.00	2%
62374	Air Quality Program Specialist	18,308.32	19,437.92	19,659.00	18,038.00	(1,621.00)	-8%
63900	Overtime	490.18	426.74	0.00	0.00	0.00	N/A
63930	FICA	14,386.85	16,049.63	11,529.00	14,499.00	2,970.00	26%
63940	Workmans Compensation Tax	84.95	104.48	145.00	136.00	(9.00)	-6%
63941	Workmans Compensation	0.00	2,276.09	4,277.00	4,359.00	82.00	2%
63950	Medical Insurance	33,142.74	35,013.37	33,669.00	36,619.00	2,950.00	9%
63951	Life Insurance	100.45	98.87	105.00	82.00	(23.00)	-22%
63952	Short Term Disability	83.30	94.87	100.00	80.00	(20.00)	-20%
63960	Retirement - General	19,936.24	22,554.15	20,455.00	30,324.00	9,869.00	48%
63980	Unemployment Compensation	3,715.00	5,372.96	4,277.00	4,359.00	82.00	2%
63990	Cell Phone Allowance	1,240.00	1,868.00	1,552.00	1,458.00	(94.00)	-6%
Account Classification Total: PS - Personnel Services		\$274,181.51	\$299,247.78	\$242,436.00	\$279,982.00	\$37,546.00	15%

MS - Material and Services

44010	Mgmt Travel & Training	256.49	329.14	500.00	1,500.00	1,000.00	200%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 441 - Environmental Health							
44040	Staff Travel & Training	1,137.80	2,356.22	700.00	1,500.00	800.00	114%
44100	Supplies - Office	11.49	1,074.47	1,000.00	1,500.00	500.00	50%
44110	Supplies - Other	1,406.61	1,325.51	2,100.00	1,713.00	(387.00)	-18%
44113	Office Equipment	909.10	496.10	267.00	250.00	(17.00)	-6%
44115	Computer Equipment	21.99	125.96	200.00	100.00	(100.00)	-50%
44140	Supplies - Medical	22.99	71.46	29.00	50.00	21.00	72%
44200	Dues / Fees	17,870.77	9,158.91	16,500.00	13,500.00	(3,000.00)	-18%
44250	Vehicle Fuel	4,021.66	3,270.84	4,000.00	3,850.00	(150.00)	-4%
44260	Vehicle Maintenance & Repair	1,269.23	3,194.80	2,500.00	1,500.00	(1,000.00)	-40%
44640	Telephone	2,917.58	2,788.37	800.00	1,080.00	280.00	35%
44700	Postage	22.58	281.41	1,000.00	1,000.00	0.00	0%
44710	Publications / Periodicals	190.00	144.00	200.00	200.00	0.00	0%
44730	Printing	190.00	282.64	0.00	300.00	300.00	N/A
45015	Administration Fees	0.00	0.00	40,000.00	30,000.00	(10,000.00)	-25%
45100	Advertising	320.00	928.34	1,600.00	700.00	(900.00)	-56%
99780	Space Rent	0.00	4,976.00	5,080.00	5,295.00	215.00	4%
99781	Steering Committee Hardware Charge	0.00	2,250.00	4,050.00	1,125.00	(2,925.00)	-72%
99782	Steering Committee User Charge	0.00	1,260.00	1,260.00	915.00	(345.00)	-27%
Account Classification Total: MS - Material and Services		\$30,568.29	\$34,314.17	\$81,786.00	\$66,078.00	(\$15,708.00)	-19%
CO - Capital Outlay							
88360	Equipment	14,266.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$14,266.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99501	Trans - PH Admin	10,195.56	45,350.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	385.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$10,195.56	\$45,735.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 441 - Environmental Health		\$329,211.36	\$379,296.95	\$324,222.00	\$346,060.00	\$21,838.00	7%
Fund Revenue Total: 720 - Public Health		\$362,432.23	\$379,296.95	\$324,222.00	\$346,060.00	\$21,838.00	7%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 720 - Public Health
Department: 440 - Public Health
Sub Department: 441 - Environmental Health

Fund Expenditure	Total: 720 - Public Health	\$329,211.36	\$379,296.95	\$324,222.00	\$346,060.00	\$21,838.00	7%
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Fund Net	Total: 720 - Public Health	\$33,220.87	\$0.00	\$0.00	\$0.00	\$0.00	7%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 444 - Clinic Nursing							
<u>Revenues</u>							
IG - Intergovernmental							
33051	HIV Care Consortiation	492.92	57.00	0.00	0.00	0.00	N/A
33052	HIV Primary Care - Other	0.00	128.00	0.00	0.00	0.00	N/A
33053	HIV Prevention Block Grant	4,260.00	12,404.00	0.00	0.00	0.00	N/A
33054	HIV Treatment & Counseling	114.75	114.00	0.00	0.00	0.00	N/A
33078	H1N1 Vaccine Campaign	13,611.00	(13,611.00)	0.00	0.00	0.00	N/A
33313	MCH Child and Adolescent	8,300.00	12,893.00	10,995.00	10,500.00	(495.00)	-5%
33314	Funds - MCH Title V Flexible	8,716.50	22,474.50	12,829.00	25,000.00	12,171.00	95%
33318	Child Adolscent Health	0.00	(1,788.00)	0.00	0.00	0.00	N/A
33480	Public Health Percapita	72,018.00	47,412.00	41,118.00	72,000.00	30,882.00	75%
33520	Grants - Family Planning	46,474.00	43,078.00	38,783.00	38,000.00	(783.00)	-2%
33530	Revenues - Immunization	30.00	0.00	0.00	0.00	0.00	N/A
33532	Immunization Action Plan	16,399.00	27,513.00	21,344.00	21,000.00	(344.00)	-2%
33941	TB Case Management	1,459.60	3,977.90	2,573.00	3,000.00	427.00	17%
33990	Grants - Perinatal	0.00	0.00	3,827.00	0.00	(3,827.00)	-100%
Account Classification Total: IG - Intergovernmental		\$171,875.77	\$154,652.40	\$131,469.00	\$169,500.00	\$38,031.00	29%
CS - Charges for Service							
33864	CCare	248,039.26	267,418.28	250,000.00	350,000.00	100,000.00	40%
33870	Medicaid	60,499.29	100,774.95	58,700.00	45,000.00	(13,700.00)	-23%
33871	MAC - Medicaid Admin Claiming	0.00	0.00	20,000.00	64,000.00	44,000.00	220%
34370	Self Pay	35,289.87	6,742.73	36,000.00	40,000.00	4,000.00	11%
34373	Immunization Travel	297.00	13,720.00	0.00	0.00	0.00	N/A
34375	CD All Payers	138.00	1,077.55	0.00	0.00	0.00	N/A
34376	STD All Payers	336.39	5,632.51	0.00	0.00	0.00	N/A
34377	Immunizations - Child/ Adult	1,345.26	17,238.11	0.00	0.00	0.00	N/A
34440	Commercial	5,955.59	7,288.90	8,000.00	4,000.00	(4,000.00)	-50%
37380	Fees - PT All Other	10.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$351,910.66	\$419,893.03	\$372,700.00	\$503,000.00	\$130,300.00	35%

MI - Miscellaneous

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 444 - Clinic Nursing							
36100	Miscellaneous	44.10	572.18	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$44.10	\$572.18	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	135,760.00	0.00	(135,760.00)	-100%
39100	Trans - PH Admin	53,335.00	75,926.30	6,261.00	137,000.00	130,739.00	2088%
Account Classification Total: TI - Interfund Transfers		\$53,335.00	\$75,926.30	\$142,021.00	\$137,000.00	(\$5,021.00)	-4%
Sub Department Total: 444 - Clinic Nursing		\$577,165.53	\$651,043.91	\$646,190.00	\$809,500.00	\$163,310.00	25%
<u>Expenditures</u>							
PS - Personnel Services							
60170	Administrative Assistant	0.00	0.00	0.00	7,331.00	7,331.00	N/A
60493	Finance/Budget Manager	0.00	0.00	0.00	19,919.00	19,919.00	N/A
60800	Accounting Tech	17,186.96	19,098.59	1,000.00	0.00	(1,000.00)	-100%
61500	Office Manager	4,577.67	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	22,051.13	16,336.99	17,953.00	23,352.00	5,399.00	30%
61782	Senior Community Health	73,124.44	79,014.62	43,871.00	32,233.00	(11,638.00)	-27%
61855	Health Officer	2,250.00	0.00	6,000.00	6,000.00	0.00	0%
62182	Public Health Director	0.00	412.61	0.00	23,346.00	23,346.00	N/A
62236	PH Aide	0.00	1,376.73	10,630.00	0.00	(10,630.00)	-100%
62245	Public Health Nurse	103,091.00	105,737.65	82,247.00	131,750.00	49,503.00	60%
62261	Comm Outreach Worker	27,419.60	29,410.37	30,472.00	30,589.00	117.00	0%
62290	Reg Environmental Hlth Spec	282.99	0.00	0.00	0.00	0.00	N/A
62346	Medical Billing Coordinator	0.00	0.00	24,953.00	25,156.00	203.00	1%
62380	Medical Assistant(Non Certified)	26,057.68	27,291.33	32,052.00	32,176.00	124.00	0%
62390	Nurse Practitioner	27,065.50	40,887.27	0.00	0.00	0.00	N/A
63900	Overtime	100.84	65.93	0.00	0.00	0.00	N/A
63930	FICA	21,391.46	23,348.82	16,782.00	25,438.00	8,656.00	52%
63940	Workmans Compensation Tax	117.96	160.87	198.00	254.00	56.00	28%
63941	Workmans Compensation	0.00	2,598.46	5,046.00	7,648.00	2,602.00	52%
63950	Medical Insurance	37,687.15	38,705.27	44,460.00	62,799.00	18,339.00	41%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 444 - Clinic Nursing							
63951	Life Insurance	145.55	134.74	120.00	165.00	45.00	38%
63952	Short Term Disability	120.70	128.85	120.00	161.00	41.00	34%
63960	Retirement - General	26,648.60	29,680.37	27,500.00	47,935.00	20,435.00	74%
63980	Unemployment Compensation	8,300.00	7,380.67	5,046.00	7,648.00	2,602.00	52%
63990	Cell Phone Allowance	0.00	0.00	0.00	669.00	669.00	N/A
Account Classification Total: PS - Personnel Services		\$397,619.23	\$421,770.14	\$348,450.00	\$484,569.00	\$136,119.00	39%

MS - Material and Services

44010	Mgmt Travel & Training	160.00	640.05	300.00	4,000.00	3,700.00	1233%
44040	Staff Travel & Training	1,042.54	238.79	400.00	3,500.00	3,100.00	775%
44054	Education Material & Marketing	90.00	0.00	0.00	0.00	0.00	N/A
44099	MAC - Medicaid Admin Claiming	0.00	0.00	10,000.00	32,000.00	22,000.00	220%
44100	Supplies - Office	3,325.74	3,311.35	3,500.00	4,000.00	500.00	14%
44110	Supplies - Other	3,373.65	3,314.61	4,000.00	3,700.00	(300.00)	-8%
44113	Office Equipment	1,742.60	2,203.54	1,600.00	0.00	(1,600.00)	-100%
44115	Computer Equipment	0.00	169.95	0.00	0.00	0.00	N/A
44140	Supplies - Medical	14,059.46	11,833.01	12,000.00	12,000.00	0.00	0%
44200	Dues / Fees	141.21	340.00	200.00	500.00	300.00	150%
44250	Vehicle Fuel	111.01	696.33	100.00	1,026.00	926.00	926%
44260	Vehicle Maintenance & Repair	0.00	13.57	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	732.16	840.52	1,200.00	1,500.00	300.00	25%
44640	Telephone	3,114.15	3,351.01	2,200.00	3,000.00	800.00	36%
44700	Postage	0.00	26.59	0.00	1,500.00	1,500.00	N/A
44710	Publications / Periodicals	20.95	82.89	100.00	200.00	100.00	100%
44730	Printing	321.00	758.66	400.00	500.00	100.00	25%
44961	Lab Service	20,241.19	19,580.40	13,000.00	19,000.00	6,000.00	46%
45015	Administration Fees	0.00	0.00	45,000.00	40,000.00	(5,000.00)	-11%
45020	Contract Services	41,037.71	41,280.80	60,068.00	54,300.00	(5,768.00)	-10%
45100	Advertising	1,352.00	2,105.69	0.00	500.00	500.00	N/A
45370	Drugs & Pharmacy	101,327.73	89,932.01	116,232.00	115,000.00	(1,232.00)	-1%
45800	Refunds	0.00	0.00	0.00	0.00	0.00	N/A
46600	Food	93.54	0.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 444 - Clinic Nursing							
46620	Medical Expenses	78.00	0.00	0.00	0.00	0.00	N/A
99780	Space Rent	0.00	21,918.00	21,740.00	21,905.00	165.00	1%
99781	Steering Committee Hardware Charge	0.00	4,950.00	3,600.00	3,750.00	150.00	4%
99782	Steering Committee User Charge	0.00	2,100.00	2,100.00	3,050.00	950.00	45%
Account Classification Total: MS - Material and Services		\$192,364.64	\$209,687.77	\$297,740.00	\$324,931.00	\$27,191.00	9%
IF - Interfund Transfers							
99501	Trans - PH Admin	18,380.00	18,585.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	1,001.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$18,380.00	\$19,586.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 444 - Clinic Nursing		\$608,363.87	\$651,043.91	\$646,190.00	\$809,500.00	\$163,310.00	25%
Fund Revenue	Total: 720 - Public Health	\$577,165.53	\$651,043.91	\$646,190.00	\$809,500.00	\$163,310.00	25%
Fund Expenditure	Total: 720 - Public Health	\$608,363.87	\$651,043.91	\$646,190.00	\$809,500.00	\$163,310.00	25%
Fund Net	Total: 720 - Public Health	(\$31,198.34)	\$0.00	\$0.00	\$0.00	\$0.00	25%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 446 - Medical Examiner							
<u>Revenues</u>							
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	30,000.00	30,000.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
Sub Department Total: 446 - Medical Examiner		\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
<u>Expenditures</u>							
MS - Material and Services							
46570	Autopsies	0.00	0.00	30,000.00	30,000.00	0.00	0%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
Sub Department Total: 446 - Medical Examiner		\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
Fund Revenue	Total: 720 - Public Health	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
Fund Expenditure	Total: 720 - Public Health	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
Fund Net	Total: 720 - Public Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 720 - Public Health

Department: 440 - Public Health

Sub Department: 447 - Nursing Outreach

Revenues

IG - Intergovernmental

33073	Tobacco Prevention & Education	0.00	19,697.00	0.00	0.00	0.00	N/A
33313	MCH Child and Adolescent	0.00	1,197.00	0.00	7,000.00	7,000.00	N/A
33314	Funds - MCH Title V Flexible	8,716.50	11,456.50	12,828.00	0.00	(12,828.00)	-100%
33318	Child Adolscent Health	6,010.00	7,155.00	7,179.00	0.00	(7,179.00)	-100%
33480	Public Health Percapita	0.00	0.00	33,118.00	0.00	(33,118.00)	-100%
33874	School Based Health Center	0.00	0.00	60,000.00	60,000.00	0.00	0%
33990	Grants - Perinatal	3,250.00	3,075.00	0.00	0.00	0.00	N/A
36830	CACoon	15,881.96	15,881.96	12,487.00	16,650.00	4,163.00	33%
Account Classification Total: IG - Intergovernmental		\$33,858.46	\$58,462.46	\$125,612.00	\$83,650.00	(\$41,962.00)	-33%

CS - Charges for Service

33322	TCM	302,111.17	170,892.00	100,000.00	367,425.00	267,425.00	267%
33870	Medicaid	0.00	0.00	875.00	0.00	(875.00)	-100%
33871	MAC - Medicaid Admin Claiming	0.00	0.00	40,000.00	0.00	(40,000.00)	-100%
33879	Heart Clinic Revenue	889.08	0.00	1,000.00	0.00	(1,000.00)	-100%
34440	Commercial	1,676.85	1,331.35	285.00	4,000.00	3,715.00	1304%
34800	Babies First	10,130.00	18,043.00	12,114.00	12,000.00	(114.00)	-1%
Account Classification Total: CS - Charges for Service		\$314,807.10	\$190,266.35	\$154,274.00	\$383,425.00	\$229,151.00	149%

MI - Miscellaneous

36100	Miscellaneous	5.50	23.50	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$5.50	\$23.50	\$0.00	\$0.00	\$0.00	0%

Sub Department Total: 447 - Nursing Outreach		\$348,671.06	\$248,752.31	\$279,886.00	\$467,075.00	\$187,189.00	67%
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Expenditures

PS - Personnel Services

60170	Administrative Assistant	0.00	0.00	0.00	3,087.00	3,087.00	N/A
60493	Finance/Budget Manager	0.00	0.00	0.00	4,980.00	4,980.00	N/A
60800	Accounting Tech	6,205.66	4,070.42	11,123.00	0.00	(11,123.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 447 - Nursing Outreach							
61500	Office Manager	247.56	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	9,801.47	11,058.46	10,904.00	4,379.00	(6,525.00)	-60%
61782	Senior Community Health	49,736.18	32,588.05	49,176.00	32,227.00	(16,949.00)	-34%
62182	Public Health Director	0.00	888.89	0.00	7,782.00	7,782.00	N/A
62245	Public Health Nurse	80,317.10	56,245.90	33,753.00	94,080.00	60,327.00	179%
62261	Comm Outreach Worker	379.92	0.00	0.00	0.00	0.00	N/A
62283	Healthy Homes Program Specialist	3,186.97	4,185.92	0.00	0.00	0.00	N/A
62346	Medical Billing Coordinator	0.00	0.00	4,800.00	13,546.00	8,746.00	182%
62380	Medical Assistant(Non Certified)	75.01	0.00	0.00	0.00	0.00	N/A
63930	FICA	9,934.72	7,626.50	12,674.00	12,275.00	(399.00)	-3%
63940	Workmans Compensation Tax	55.62	56.68	123.00	113.00	(10.00)	-8%
63941	Workmans Compensation	0.00	1,049.44	3,810.00	3,691.00	(119.00)	-3%
63950	Medical Insurance	15,950.62	15,760.35	29,541.00	29,434.00	(107.00)	0%
63951	Life Insurance	81.96	62.47	61.00	69.00	8.00	13%
63952	Short Term Disability	68.00	59.37	60.00	67.00	7.00	12%
63960	Retirement - General	15,718.05	12,021.05	18,224.00	25,674.00	7,450.00	41%
63980	Unemployment Compensation	3,600.00	2,978.91	3,810.00	3,691.00	(119.00)	-3%
63990	Cell Phone Allowance	0.00	400.00	624.00	381.00	(243.00)	-39%
Account Classification Total: PS - Personnel Services		\$195,358.84	\$149,052.41	\$178,683.00	\$235,476.00	\$56,793.00	32%

MS - Material and Services

44010	Mgmt Travel & Training	258.48	23.46	550.00	2,000.00	1,450.00	264%
44040	Staff Travel & Training	92.16	23.46	400.00	1,754.00	1,354.00	339%
44054	Education Material & Marketing	90.00	0.00	0.00	0.00	0.00	N/A
44099	MAC - Medicaid Admin Claiming	0.00	0.00	20,000.00	0.00	(20,000.00)	-100%
44100	Supplies - Office	276.60	652.20	1,350.00	2,456.00	1,106.00	82%
44110	Supplies - Other	1,651.88	4,385.27	2,011.00	3,000.00	989.00	49%
44113	Office Equipment	456.48	426.73	100.00	500.00	400.00	400%
44140	Supplies - Medical	0.00	0.00	(1,011.00)	500.00	1,511.00	-149%
44200	Dues / Fees	0.00	0.00	140.00	0.00	(140.00)	-100%
44250	Vehicle Fuel	976.77	444.52	1,300.00	2,000.00	700.00	54%
44260	Vehicle Maintenance & Repair	797.68	1,350.65	450.00	1,000.00	550.00	122%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 447 - Nursing Outreach							
44300	Equip Maintenance & Repair	0.00	26.66	500.00	500.00	0.00	0%
44640	Telephone	723.90	691.36	1,301.00	850.00	(451.00)	-35%
44700	Postage	0.00	6.05	180.00	200.00	20.00	11%
44730	Printing	171.00	137.94	0.00	0.00	0.00	N/A
45015	Administration Fees	0.00	0.00	25,233.00	39,565.00	14,332.00	57%
45020	Contract Services	109,343.12	73,095.55	40,000.00	171,059.00	131,059.00	328%
99780	Space Rent	0.00	5,690.00	6,509.00	3,495.00	(3,014.00)	-46%
99781	Steering Committee Hardware Charge	0.00	1,800.00	1,350.00	1,500.00	150.00	11%
99782	Steering Committee User Charge	0.00	840.00	840.00	1,220.00	380.00	45%
Account Classification Total: MS - Material and Services		\$114,838.07	\$89,593.85	\$101,203.00	\$231,599.00	\$130,396.00	129%
IF - Interfund Transfers							
99501	Trans - PH Admin	3,596.00	9,721.05	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	385.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$3,596.00	\$10,106.05	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 447 - Nursing Outreach		\$313,792.91	\$248,752.31	\$279,886.00	\$467,075.00	\$187,189.00	67%
Fund Revenue	Total: 720 - Public Health	\$348,671.06	\$248,752.31	\$279,886.00	\$467,075.00	\$187,189.00	67%
Fund Expenditure	Total: 720 - Public Health	\$313,792.91	\$248,752.31	\$279,886.00	\$467,075.00	\$187,189.00	67%
Fund Net	Total: 720 - Public Health	\$34,878.15	\$0.00	\$0.00	\$0.00	\$0.00	67%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 448 - Womans & Infants							
<u>Revenues</u>							
IG - Intergovernmental							
33060	Breastfeeding Grants	0.00	0.00	7,113.00	0.00	(7,113.00)	-100%
33820	Grants - WIC	297,344.00	350,464.73	411,096.00	412,000.00	904.00	0%
Account Classification Total: IG - Intergovernmental		\$297,344.00	\$350,464.73	\$418,209.00	\$412,000.00	(\$6,209.00)	-1%
Sub Department Total: 448 - Womans & Infants		\$297,344.00	\$350,464.73	\$418,209.00	\$412,000.00	(\$6,209.00)	-1%
<u>Expenditures</u>							
Department: 440 - Public Health							
Sub Department: 448 - Womans & Infants							
PS - Personnel Services							
60493	Finance/Budget Manager	0.00	1,591.78	11,440.00	7,470.00	(3,970.00)	-35%
61610	Office Assistant III	56,897.51	36,884.76	52,118.00	53,571.00	1,453.00	3%
62182	Public Health Director	0.00	914.50	19,815.00	7,782.00	(12,033.00)	-61%
62230	W & C Coordinator	42,245.60	43,124.20	34,499.00	43,298.00	8,799.00	26%
62235	Comm Nutrition Worker	94,043.15	109,788.62	111,984.00	104,851.00	(7,133.00)	-6%
62261	Comm Outreach Worker	10.76	14.66	0.00	0.00	0.00	N/A
63900	Overtime	0.00	280.80	0.00	0.00	0.00	N/A
63930	FICA	12,986.14	13,800.14	17,544.00	16,609.00	(935.00)	-5%
63940	Workmans Compensation Tax	106.37	130.51	250.00	215.00	(35.00)	-14%
63941	Workmans Compensation	0.00	1,418.40	5,355.00	4,994.00	(361.00)	-7%
63950	Medical Insurance	36,370.00	32,166.07	59,010.00	56,149.00	(2,861.00)	-5%
63951	Life Insurance	137.35	113.50	153.00	151.00	(2.00)	-1%
63952	Short Term Disability	113.90	108.80	136.00	148.00	12.00	9%
63960	Retirement - General	18,299.43	18,634.92	25,688.00	34,001.00	8,313.00	32%
63980	Unemployment Compensation	4,600.00	4,493.19	5,275.00	4,994.00	(281.00)	-5%
63990	Cell Phone Allowance	0.00	0.00	360.00	144.00	(216.00)	-60%
Account Classification Total: PS - Personnel Services		\$265,810.21	\$263,464.85	\$343,627.00	\$334,377.00	(\$9,250.00)	-3%
MS - Material and Services							
44010	Mgmt Travel & Training	2,095.11	1,924.06	600.00	2,000.00	1,400.00	233%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 448 - Womans & Infants							
44040	Staff Travel & Training	5,826.17	2,733.76	2,000.00	2,300.00	300.00	15%
44100	Supplies - Office	609.89	782.99	1,300.00	3,000.00	1,700.00	131%
44110	Supplies - Other	4,113.41	9,415.94	2,500.00	1,982.00	(518.00)	-21%
44113	Office Equipment	15.34	0.00	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	131.30	500.00	500.00	0.00	0%
44140	Supplies - Medical	1,493.84	1,436.29	1,200.00	1,500.00	300.00	25%
44250	Vehicle Fuel	757.47	469.89	800.00	1,800.00	1,000.00	125%
44260	Vehicle Maintenance & Repair	539.70	338.65	200.00	344.00	144.00	72%
44640	Telephone	1,264.51	1,376.95	1,400.00	1,500.00	100.00	7%
44700	Postage	0.00	617.85	500.00	500.00	0.00	0%
44730	Printing	507.03	989.98	1,000.00	1,000.00	0.00	0%
45015	Administration Fees	0.00	0.00	41,802.00	41,200.00	(602.00)	-1%
45020	Contract Services	877.50	2,348.70	200.00	200.00	0.00	0%
99780	Space Rent	0.00	15,010.00	15,270.00	15,037.00	(233.00)	-2%
99781	Steering Committee Hardware Charge	0.00	3,150.00	4,050.00	2,625.00	(1,425.00)	-35%
99782	Steering Committee User Charge	0.00	1,260.00	1,260.00	2,135.00	875.00	69%
Account Classification Total: MS - Material and Services		\$18,099.97	\$41,986.36	\$74,582.00	\$77,623.00	\$3,041.00	4%
CO - Capital Outlay							
88070	Office Equipment	11,092.77	0.00	0.00	0.00	0.00	N/A
88360	Equipment	2,392.99	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$13,485.76	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99501	Trans - PH Admin	36,000.00	44,320.52	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	693.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$36,000.00	\$45,013.52	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 448 - Womans & Infants		\$333,395.94	\$350,464.73	\$418,209.00	\$412,000.00	(\$6,209.00)	-1%
Fund Revenue Total: 720 - Public Health		\$297,344.00	\$350,464.73	\$418,209.00	\$412,000.00	(\$6,209.00)	-1%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 448 - Womans & Infants							
Fund Expenditure	Total: 720 - Public Health	\$333,395.94	\$350,464.73	\$418,209.00	\$412,000.00	(\$6,209.00)	-1%
Fund Net	Total: 720 - Public Health	(\$36,051.94)	\$0.00	\$0.00	\$0.00	\$0.00	-1%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 449 - Health Promotion Disease Prevent							
<u>Revenues</u>							
IG - Intergovernmental							
33060	Breastfeeding Grants	0.00	0.00	13,623.00	0.00	(13,623.00)	-100%
33072	Healthy Communities	38,353.00	81,045.50	0.00	0.00	0.00	N/A
33073	Tobacco Prevention & Education	62,609.00	71,291.50	89,907.00	98,000.00	8,093.00	9%
33088	Safe Routes to Schools	49,994.84	56,214.44	42,295.00	42,700.00	405.00	1%
33480	Public Health Percapita	0.00	0.00	66,818.00	23,115.00	(43,703.00)	-65%
33496	My Future My Choice	0.00	19,689.55	24,715.00	24,000.00	(715.00)	-3%
33612	Grants - Transportation	0.00	0.00	16,000.00	0.00	(16,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$150,956.84	\$228,240.99	\$253,358.00	\$187,815.00	(\$65,543.00)	-26%
MI - Miscellaneous							
36100	Miscellaneous	2,162.35	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$2,162.35	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 449 - Health Promotion Disease Prevent		\$153,119.19	\$228,240.99	\$253,358.00	\$187,815.00	(\$65,543.00)	-26%
<u>Expenditures</u>							
PS - Personnel Services							
60170	Administrative Assistant	0.00	0.00	0.00	1,929.00	1,929.00	N/A
60493	Finance/Budget Manager	244.10	2,341.05	2,500.00	8,092.00	5,592.00	224%
60935	Program Coordinator	38,897.20	35,236.05	26,911.00	10,291.00	(16,620.00)	-62%
60974	Program Manager	0.00	0.00	0.00	21,527.00	21,527.00	N/A
61500	Office Manager	56.62	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	7,823.40	11,498.43	10,904.00	0.00	(10,904.00)	-100%
61782	Senior Community Health	877.53	545.40	0.00	822.00	822.00	N/A
62182	Public Health Director	0.00	412.61	13,070.00	4,864.00	(8,206.00)	-63%
62230	W & C Coordinator	0.00	0.00	0.00	687.00	687.00	N/A
62245	Public Health Nurse	0.00	447.80	0.00	0.00	0.00	N/A
62283	Healthy Homes Program Specialist	1,016.82	2,521.44	0.00	0.00	0.00	N/A
62290	Reg Environmental Hlth Spec	0.00	0.00	0.00	693.00	693.00	N/A
62360	Health Educator	40,320.38	59,414.50	70,629.00	38,185.00	(32,444.00)	-46%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 449 - Health Promotion Disease Prevent							
62390	Nurse Practitioner	206.55	0.00	0.00	0.00	0.00	N/A
63900	Overtime	0.00	241.41	0.00	0.00	0.00	N/A
63930	FICA	5,404.75	8,172.88	8,485.00	6,669.00	(1,816.00)	-21%
63940	Workmans Compensation Tax	44.40	79.32	105.00	70.00	(35.00)	-33%
63941	Workmans Compensation	0.00	931.18	2,551.00	2,005.00	(546.00)	-21%
63950	Medical Insurance	12,940.76	21,570.07	30,578.00	16,502.00	(14,076.00)	-46%
63951	Life Insurance	62.15	67.25	65.00	58.00	(7.00)	-11%
63952	Short Term Disability	51.51	64.60	65.00	57.00	(8.00)	-12%
63960	Retirement - General	7,459.91	11,180.77	15,450.00	12,302.00	(3,148.00)	-20%
63980	Unemployment Compensation	2,212.00	2,691.49	2,551.00	2,005.00	(546.00)	-21%
63990	Cell Phone Allowance	0.00	0.00	534.00	102.00	(432.00)	-81%
Account Classification Total: PS - Personnel Services		\$117,618.08	\$157,416.25	\$184,398.00	\$126,860.00	(\$57,538.00)	-31%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	1,631.20	4,106.00	1,000.00	(3,106.00)	-76%
44040	Staff Travel & Training	3,923.10	3,331.62	2,271.00	1,085.00	(1,186.00)	-52%
44054	Education Material & Marketing	866.95	0.00	500.00	0.00	(500.00)	-100%
44100	Supplies - Office	1,248.32	189.85	2,000.00	1,000.00	(1,000.00)	-50%
44110	Supplies - Other	20,692.82	15,240.49	21,000.00	1,000.00	(20,000.00)	-95%
44113	Office Equipment	597.47	1,688.75	4,052.00	0.00	(4,052.00)	-100%
44200	Dues / Fees	185.00	155.00	200.00	200.00	0.00	0%
44250	Vehicle Fuel	543.31	336.32	2,000.00	1,200.00	(800.00)	-40%
44260	Vehicle Maintenance & Repair	0.00	19.56	0.00	0.00	0.00	N/A
44640	Telephone	643.00	630.27	600.00	850.00	250.00	42%
44700	Postage	29.75	25.25	0.00	0.00	0.00	N/A
44710	Publications / Periodicals	800.00	99.00	100.00	0.00	(100.00)	-100%
44730	Printing	1,346.00	1,600.16	1,800.00	0.00	(1,800.00)	-100%
45015	Administration Fees	0.00	0.00	21,264.00	14,801.00	(6,463.00)	-30%
45020	Contract Services	4,344.94	7,045.13	3,720.00	34,010.00	30,290.00	814%
45100	Advertising	580.00	125.00	0.00	0.00	0.00	N/A
46602	Transportation	73.50	696.00	0.00	0.00	0.00	N/A
99780	Space Rent	0.00	3,640.00	3,367.00	3,769.00	402.00	12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 449 - Health Promotion Disease Prevent							
99781	Steering Committee Hardware Charge	0.00	1,350.00	1,350.00	1,125.00	(225.00)	-17%
99782	Steering Committee User Charge	0.00	630.00	630.00	915.00	285.00	45%
Account Classification Total: MS - Material and Services		\$35,874.16	\$38,433.60	\$68,960.00	\$60,955.00	(\$8,005.00)	-12%
IF - Interfund Transfers							
99501	Trans - PH Admin	14,424.00	32,160.14	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	231.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$14,424.00	\$32,391.14	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 449 - Health Promotion Disease Prevent		\$167,916.24	\$228,240.99	\$253,358.00	\$187,815.00	(\$65,543.00)	-26%
Fund Revenue Total: 720 - Public Health		\$153,119.19	\$228,240.99	\$253,358.00	\$187,815.00	(\$65,543.00)	-26%
Fund Expenditure Total: 720 - Public Health		\$167,916.24	\$228,240.99	\$253,358.00	\$187,815.00	(\$65,543.00)	-26%
Fund Net Total: 720 - Public Health		(\$14,797.05)	\$0.00	\$0.00	\$0.00	\$0.00	-26%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 453 - Vital Records							
<u>Revenues</u>							
CS - Charges for Service							
33490	Reim - Certified Copies	0.00	0.00	41,000.00	43,000.00	2,000.00	5%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$41,000.00	\$43,000.00	\$2,000.00	5%
Sub Department Total: 453 - Vital Records		\$0.00	\$0.00	\$41,000.00	\$43,000.00	\$2,000.00	5%
<u>Expenditures</u>							
PS - Personnel Services							
60170	Administrative Assistant	0.00	0.00	0.00	15,433.00	15,433.00	N/A
60493	Finance/Budget Manager	0.00	0.00	0.00	4,357.00	4,357.00	N/A
62182	Public Health Director	0.00	0.00	0.00	2,972.00	2,972.00	N/A
62236	PH Aide	0.00	0.00	18,283.00	0.00	(18,283.00)	-100%
63930	FICA	0.00	0.00	1,397.00	1,741.00	344.00	25%
63940	Workmans Compensation Tax	0.00	0.00	22.00	22.00	0.00	0%
63941	Workmans Compensation	0.00	0.00	420.00	524.00	104.00	25%
63950	Medical Insurance	0.00	0.00	5,220.00	5,812.00	592.00	11%
63951	Life Insurance	0.00	0.00	13.00	13.00	0.00	0%
63952	Short Term Disability	0.00	0.00	12.00	13.00	1.00	8%
63960	Retirement - General	0.00	0.00	2,008.00	3,642.00	1,634.00	81%
63980	Unemployment Compensation	0.00	0.00	420.00	524.00	104.00	25%
63990	Cell Phone Allowance	0.00	0.00	0.00	54.00	54.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$27,795.00	\$35,107.00	\$7,312.00	26%
MS - Material and Services							
44100	Supplies - Office	0.00	0.00	1,000.00	1,000.00	0.00	0%
44110	Supplies - Other	0.00	0.00	583.00	1,363.00	780.00	134%
44640	Telephone	0.00	0.00	100.00	250.00	150.00	150%
44700	Postage	0.00	0.00	100.00	300.00	200.00	200%
45015	Administration Fees	0.00	0.00	10,205.00	4,100.00	(6,105.00)	-60%
99780	Space Rent	0.00	0.00	557.00	540.00	(17.00)	-3%
99781	Steering Committee Hardware Charge	0.00	0.00	450.00	187.00	(263.00)	-58%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 453 - Vital Records							
99782	Steering Committee User Charge	0.00	0.00	210.00	153.00	(57.00)	-27%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$13,205.00	\$7,893.00	(\$5,312.00)	-40%
Sub Department Total: 453 - Vital Records		\$0.00	\$0.00	\$41,000.00	\$43,000.00	\$2,000.00	5%
Fund Revenue	Total: 720 - Public Health	\$0.00	\$0.00	\$41,000.00	\$43,000.00	\$2,000.00	5%
Fund Expenditure	Total: 720 - Public Health	\$0.00	\$0.00	\$41,000.00	\$43,000.00	\$2,000.00	5%
Fund Net	Total: 720 - Public Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 479 - PH EMG Preparedness							
<u>Revenues</u>							
IG - Intergovernmental							
33991	PH Emerg Preparedness (Jul/Aug)	11,004.00	(7,433.00)	10,061.00	10,000.00	(61.00)	-1%
33993	PH Emerg Preparedness (Aug/Jun)	48,143.00	67,477.00	90,280.00	90,000.00	(280.00)	0%
Account Classification Total: IG - Intergovernmental		\$59,147.00	\$60,044.00	\$100,341.00	\$100,000.00	(\$341.00)	0%
Sub Department Total: 479 - PH EMG Preparedness		\$59,147.00	\$60,044.00	\$100,341.00	\$100,000.00	(\$341.00)	0%

Expenditures

PS - Personnel Services

60170	Administrative Assistant	0.00	0.00	0.00	3,087.00	3,087.00	N/A
60493	Finance/Budget Manager	118.36	1,968.88	3,100.00	2,490.00	(610.00)	-20%
60935	Program Coordinator	1,253.08	3,543.50	18,700.00	0.00	(18,700.00)	-100%
60974	Program Manager	0.00	0.00	0.00	26,310.00	26,310.00	N/A
61500	Office Manager	753.52	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	0.00	0.00	5,452.00	0.00	(5,452.00)	-100%
61701	Deputy Emergency Manager	29,553.21	0.00	0.00	0.00	0.00	N/A
61782	Senior Community Health	1,055.11	838.56	0.00	0.00	0.00	N/A
62182	Public Health Director	1,833.26	1,606.24	5,189.00	3,891.00	(1,298.00)	-25%
62245	Public Health Nurse	813.34	50.50	0.00	0.00	0.00	N/A
62261	Comm Outreach Worker	50.19	0.00	0.00	0.00	0.00	N/A
62270	Manager Environmental Health	1,834.12	0.00	0.00	0.00	0.00	N/A
62290	Reg Environmental Hlth Spec	180.56	2,143.04	1,152.00	0.00	(1,152.00)	-100%
62360	Health Educator	126.98	46.33	0.00	0.00	0.00	N/A
62374	Air Quality Program Specialist	435.78	7,051.52	15,997.00	14,430.00	(1,567.00)	-10%
63915	PH Emergency Stipend	300.00	0.00	7,300.00	7,300.00	0.00	0%
63930	FICA	2,775.20	1,293.48	4,011.00	4,405.00	394.00	10%
63940	Workmans Compensation Tax	18.59	7.35	47.00	40.00	(7.00)	-15%
63941	Workmans Compensation	0.00	82.89	1,206.00	1,324.00	118.00	10%
63950	Medical Insurance	0.00	525.60	11,397.00	10,695.00	(702.00)	-6%
63951	Life Insurance	17.21	2.21	28.00	26.00	(2.00)	-7%
63952	Short Term Disability	14.27	2.16	27.00	26.00	(1.00)	-4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 479 - PH EMG Preparedness							
63960	Retirement - General	2,951.60	408.49	5,769.00	8,045.00	2,276.00	39%
63980	Unemployment Compensation	1,222.00	417.72	1,206.00	1,324.00	118.00	10%
63990	Cell Phone Allowance	0.00	12.00	242.00	72.00	(170.00)	-70%
Account Classification Total: PS - Personnel Services		\$45,306.38	\$20,000.47	\$80,823.00	\$83,465.00	\$2,642.00	3%
 MS - Material and Services							
44010	Mgmt Travel & Training	0.00	863.30	800.00	1,500.00	700.00	88%
44040	Staff Travel & Training	561.55	44.99	1,020.00	1,500.00	480.00	47%
44100	Supplies - Office	0.00	0.00	0.00	700.00	700.00	N/A
44110	Supplies - Other	1,343.52	2,022.34	2,000.00	755.00	(1,245.00)	-62%
44113	Office Equipment	405.05	569.26	500.00	0.00	(500.00)	-100%
44250	Vehicle Fuel	0.00	7.25	0.00	0.00	0.00	N/A
44260	Vehicle Maintenance & Repair	0.00	25.59	0.00	0.00	0.00	N/A
44640	Telephone	0.00	0.00	0.00	250.00	250.00	N/A
44730	Printing	0.00	0.53	0.00	0.00	0.00	N/A
45015	Administration Fees	0.00	0.00	10,034.00	9,000.00	(1,034.00)	-10%
45020	Contract Services	0.00	3,227.20	0.00	0.00	0.00	N/A
99780	Space Rent	0.00	3,734.00	4,504.00	2,830.00	(1,674.00)	-37%
99781	Steering Committee Hardware Charge	0.00	450.00	450.00	0.00	(450.00)	-100%
99782	Steering Committee User Charge	0.00	210.00	210.00	0.00	(210.00)	-100%
Account Classification Total: MS - Material and Services		\$2,310.12	\$11,154.46	\$19,518.00	\$16,535.00	(\$2,983.00)	-15%
 CO - Capital Outlay							
88070	Office Equipment	2,908.93	0.00	0.00	0.00	0.00	N/A
88360	Equipment	22,975.08	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$25,884.01	\$0.00	\$0.00	\$0.00	\$0.00	0%
 IF - Interfund Transfers							
99501	Trans - PH Admin	9,278.00	28,735.07	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	154.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$9,278.00	\$28,889.07	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 479 - PH EMG Preparedness							
Sub Department Total: 479 - PH EMG Preparedness		\$82,778.51	\$60,044.00	\$100,341.00	\$100,000.00	(\$341.00)	0%
Fund Revenue	Total: 720 - Public Health	\$59,147.00	\$60,044.00	\$100,341.00	\$100,000.00	(\$341.00)	0%
Fund Expenditure	Total: 720 - Public Health	\$82,778.51	\$60,044.00	\$100,341.00	\$100,000.00	(\$341.00)	0%
Fund Net	Total: 720 - Public Health	(\$23,631.51)	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 482 - Oral Health							
<u>Revenues</u>							
CS - Charges for Service							
33869	IGOHP/ Baby Smiles	0.00	0.00	348,802.00	0.00	(348,802.00)	-100%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$348,802.00	\$0.00	(\$348,802.00)	-100%
Sub Department Total: 482 - Oral Health		\$0.00	\$0.00	\$348,802.00	\$0.00	(\$348,802.00)	-100%
<u>Expenditures</u>							
PS - Personnel Services							
60170	Administrative Assistant	0.00	0.00	13,372.00	0.00	(13,372.00)	-100%
60493	Finance/Budget Manager	0.00	0.00	9,586.00	0.00	(9,586.00)	-100%
61495	Office Technician	0.00	0.00	3,205.00	0.00	(3,205.00)	-100%
62182	Public Health Director	0.00	0.00	10,304.00	0.00	(10,304.00)	-100%
63930	FICA	0.00	0.00	2,790.00	0.00	(2,790.00)	-100%
63940	Workmans Compensation Tax	0.00	0.00	40.00	0.00	(40.00)	-100%
63941	Workmans Compensation	0.00	0.00	839.00	0.00	(839.00)	-100%
63950	Medical Insurance	0.00	0.00	5,766.00	0.00	(5,766.00)	-100%
63951	Life Insurance	0.00	0.00	25.00	0.00	(25.00)	-100%
63952	Short Term Disability	0.00	0.00	24.00	0.00	(24.00)	-100%
63960	Retirement - General	0.00	0.00	3,195.00	0.00	(3,195.00)	-100%
63980	Unemployment Compensation	0.00	0.00	839.00	0.00	(839.00)	-100%
63990	Cell Phone Allowance	0.00	0.00	187.00	0.00	(187.00)	-100%
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$50,172.00	\$0.00	(\$50,172.00)	-100%
MS - Material and Services							
44100	Supplies - Office	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
44110	Supplies - Other	0.00	0.00	127.00	0.00	(127.00)	-100%
44500	Consultant Services	0.00	0.00	71,910.00	0.00	(71,910.00)	-100%
44640	Telephone	0.00	0.00	100.00	0.00	(100.00)	-100%
44700	Postage	0.00	0.00	150.00	0.00	(150.00)	-100%
45015	Administration Fees	0.00	0.00	4,998.00	0.00	(4,998.00)	-100%
45020	Contract Services	(6,723.80)	0.00	218,115.00	0.00	(218,115.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 482 - Oral Health							
99780	Space Rent	0.00	0.00	1,080.00	0.00	(1,080.00)	-100%
99781	Steering Committee Hardware Charge	0.00	0.00	150.00	0.00	(150.00)	-100%
Account Classification Total: MS - Material and Services		(\$6,723.80)	\$0.00	\$298,630.00	\$0.00	(\$298,630.00)	-100%
Sub Department Total: 482 - Oral Health		(\$6,723.80)	\$0.00	\$348,802.00	\$0.00	(\$348,802.00)	-100%
Fund Revenue	Total: 720 - Public Health	\$0.00	\$0.00	\$348,802.00	\$0.00	(\$348,802.00)	-100%
Fund Expenditure	Total: 720 - Public Health	(\$6,723.80)	\$0.00	\$348,802.00	\$0.00	(\$348,802.00)	-100%
Fund Net	Total: 720 - Public Health	\$6,723.80	\$0.00	\$0.00	\$0.00	\$0.00	-100%

Department Mission:

The mission of the Klamath Behavioral Health and Wellness (KBHW) Program is to develop and provide quality mental health, addictions, and developmental disabilities services which effectively and efficiently utilize available resources while promoting personal wellness and growth for Klamath County individuals and families.

Mandated Services:

The **County** *must* provide emergency psychiatric care, including inpatient hospitalization, custody, transport and treatment for Klamath County residents. If the Intergovernmental Agreement funding is exhausted, a county *must* directly pay for these services. ORS 426.241.

The Community Mental Health Program has multiple mandates which result from contracts for:

- The Oregon Health Plan (OHP) with Jefferson Behavioral Health (JBH)
- The Intergovernmental Agreement with the State of Oregon, Oregon Health Authority, for services to non-OHP individuals who are indigent as a Community Mental Health Program per ORS 430.630 as well as the Local Mental Health Authority as prescribed under ORS 414.153.
- The Intergovernmental Agreement with the State of Oregon, Department of Human Services, for Developmental Disability Services.

Oregon Health Plan (OHP) Contract with Jefferson Behavioral Health (JBH):

As specified in 42 CFR 438.206, KBHW shall maintain and monitor a Provider Panel that has sufficient Capacity and expertise to Provide adequate, timely and Medically Appropriate access to Covered Services for OHP Members across the age span, from child to older adult. The mandated delivery system components include:

- Service coordination
- Preventive and Early Intervention Services
- Rehabilitative Treatment Services
- 24 Hour Urgent and Emergency Response System
- Involuntary Psychiatric Care
- Adult Mental Health
- Acute Inpatient Hospital Psychiatric Care,
- Integrated Service Array (ISA) for Children and Adolescents
- Adult Mental Health Initiative (AMHI) Mental Healthcare Organization (MHO) Exceptional Needs Care Coordinator (ENCC) Services as specified in OAR 410-141-0000 (a) through (e).
- Quality Assurance/Quality Improvement Program in accordance with 42 CFR 438.240

Intergovernmental Agreement with the State of Oregon, Oregon Health Authority, for services to non-OHP individuals who are indigent:

- MHS 28 Residential Treatment Facility
- MHS 31 Enhanced Care Services
- MHS 34 Adult Foster Care
- MHS 37 Flexible Funding
 - Non-Residential Adult Mental Health Services
 - Child and Adolescent Mental Health Services
 - Regional Acute Psychiatric Inpatient Services
 - Community Crisis Services for Children and Adults
 - Community Treatment and Supervision Services for Persons under the Jurisdiction of the Psychiatric Security Review Board
 - Alcohol and Drug Outpatient Treatment
 - Alcohol and Drug Prevention Services
- AD 61 Adult Alcohol and Drug (A&D) Residential Treatment
- AD 67 A&D Residential Capacity

Intergovernmental Agreement with the State of Oregon, Department of Human Services, for Developmental Disability Services:

- DD 48 Case Management
- DD 49 Comprehensive In-Home Supports – Adults
- DD 55 Protective Services
- DD 58 Foster Care Services
- DD 150 Family Support Services
- DD 151 Long Term Support for Children

Non-mandated Community Services:

Mental health services to individuals with Medicare only or non-indigent private pay who are not in crisis. Non-secure transportation; supported employment services; personal care attendant services; Prescription Assistance Program.

Department Overview:

Klamath Behavioral Health and Wellness provides Mental Health, Developmental Disabilities and Addictions programs as required by our Intergovernmental Agreement with the State of Oregon, Oregon Health Authority and the Department of Human Services, and as required by our contract with Jefferson Behavioral Health for Mental Health Services for children and adults who are on the Oregon Health Plan.

The Community Mental Health Program provides crisis intervention and brief crisis follow-up for all individuals. Emergency Mental Health coverage is available 24/7. Interventions include individual crisis support, referral to inpatient care, access to various forms of brief crisis and respite support. The clinical team also provides crisis response to Child Welfare, the County Jail as well as the local hospital.

The Phoenix Place residential treatment facility provides residential treatment services, crisis respite services and psychiatric hold services for up to 16 individuals. Adult Foster Care services provided through community homes is also an important part of the residential service array.

Longer-term, symptom specific individual, group therapy, case management and medication management services are available for individuals for whom it is determined that the services are medically necessary.

Most services for adults are provided by KBHW staff and Lutheran Community Services Northwest is contracted to provide adult outpatient services as well. Mental Health services for Children and Adolescents are largely sub-contracted to Klamath Youth Development Center with a smaller amount of children's services contracted to Lutheran Community Services NW.

The Developmental Disabilities programs provide an array of services to individuals and children with developmental disabilities. Services include case management and service coordination, protective services, adult and children's foster home licensing and monitoring, and an array of community support programs.

The Alcohol and Drug Treatment programs are largely subcontracted to local treatment providers. Lutheran Community Services NW provides outpatient Alcohol and Drug treatment services for adults and youth, as well as A&D Prevention services. BestCare Treatment Services provides outpatient treatment services for adults and is our sub-contractor for Residential Treatment. KBHW retains some A&D funding in order to provide contract management and quality assurance activities.

The goals of our program are effectively stated in our Values Statement and Treatment Philosophy:

Values Statement: Every person in Klamath County shall have the opportunity for access to services that:

- are individualized to meet their unique needs, which also respect and protect their dignity and confidentiality
- are integrated, collaborative and effective
- include cultural, community, family and other natural support systems in their treatment and their life

Klamath County's behavioral health system should have a strong positive impact on public safety by appropriately reducing criminal arrests through treatment and supports.

Treatment Philosophy: Klamath Behavioral Health and Wellness believes that the ultimate goal for all individuals in our programs is to achieve their maximum level of independence and integration into the community. Our goal is to allow individuals with mental illness to regain control of their lives rather than fostering long-term, unnecessary dependence on the mental health system. Our goal for individuals with developmental/intellectual disabilities is to allow them to live in the community with supports adequate to keep them living lives comparable to people without disabilities.

The long range goal for the agency is to maximize the efficient use of all resources available and to continuously improve the quality and efficacy of all services that we provide. We will maintain knowledge of community resources through on-going relationships with community partners and promote collaborative treatment with the physical health care community as a partner of a Coordinated Care Organization.

Successes and Challenges:

Successes:

- The Supported Employment best practice program earned fidelity this year leading to more successful education experiences and more competitive employment for individuals with mental illness. Klamath County has also recently entered into a contract with the Vocational Rehabilitation Department to provide an array of job development and coaching services.
- Recent hiring of two permanent medical providers - 0.8 FTE Psychiatrist and 1.0 FTE Psychiatric Mental Health Nurse Practitioner
- Recent hiring of a Licensed Clinical Social Worker
- Continuation of the Drug Court grant from Criminal Justice Commission and implementation of an enhancement Byrne/JAG federal grant that now includes mental health treatment.
- Purchase of CareLogic, an electronic health record system, which has advanced the potential for increased productivity and helped to insure compliance with clinical documentation.
- Continued planning for participation in, and provision of services for, Behavioral Health Court
- Continuation of the Open Access program which has increased accessibility of services
- Continued provision of short-term holds as a step down to inpatient services
- Continued provision of short-term respite services
- Continued successful collaboration with JBH and other state wide agencies to provide residential services at Phoenix Place.
- Continued successful collaboration with Klamath Housing Authority for an 8 unit complex for individuals with mental illness who are homeless to provide case management services
- Continued successful oversight of Intensive Community Treatment Services for JBH of the child and adolescent program

- Continuation of warm line program at Phoenix Place
- Community integration and coordination:
 - Medication consultation available to medical community
 - Patient Assistance Program -- free/low cost psychiatric medications for individuals without prescription benefits
 - Ongoing crisis response services to Child Welfare, the County Jail as well as the local hospital.
 - Coordination with the County Jail staff to reduce incarceration time, increase services to the individual after release to reduce recidivism and also to insure that insurance benefits are not lost due to length of incarceration which will help to insure continuity of care.
- Continued successful collaboration with Child Welfare and community partners in ongoing local Treatment Foster Care program

Challenges:

- Ongoing commitment to the CCO process and how it will affect the overall program, budget and planning
- Continued increase in number of people seen due to economic conditions
- Continued limited intensive residential community resources for children
- Limited number of staff to provide intensive treatment services for children

Budget Overview:

The KBHW budget is based on the cost of services we provide the community using prior year and historical data, and the allocations we receive for Oregon Health Plan, non-OHP indigent and Developmental Disabilities individuals to provide those services. We also receive reimbursements from Medicaid, Medicare, client fees and private insurance. About 5% of our revenue is from small grants and contracts. KBHW receives no general fund dollars from Klamath County.

Significant Changes:

- Reorganization and streamlining of sub-departments to create more seamless flow of providing services.
- Movement of service element dollars to a flexible funding system of which program expectations will be based on the Biennial Implementation Plan of services for Klamath County.
- All clinical outpatient services are now housed in the same location at Vandenberg Road.
- Implementation of the CareLogic electronic health record software for clinical records and billing.
- Anticipated changes in Oregon Health Plan funding through the CCO and how it could affect programs.

- Anticipated implementation of the EASA program (Early Assessment and Support Alliance--early schizophrenia identification program) and ACT (Assertive Community Treatment) program.

Key Issues:

The most notable emerging issues are how the program can best meet the needs of the community under the governance and funding stream of a Coordinated Care Organization.

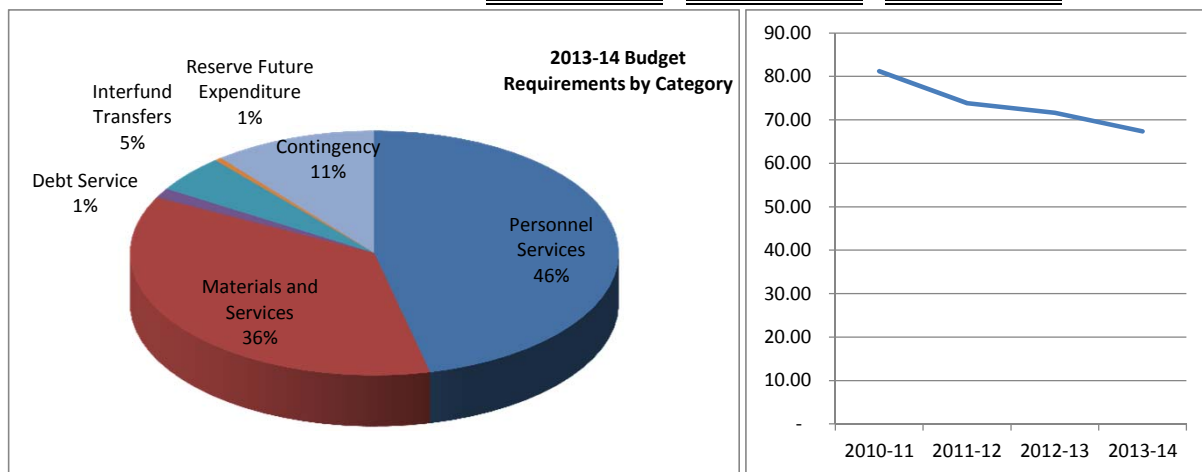
The department is now in a planning process to shift responsibilities to meet mandated changes in care and documentation.

More people are being identified as developmentally or intellectually disabled due to growth in autism spectrum disorders and prenatal use of drugs and alcohol that leads to an increase in neurological issues in children. This trend is expected to continue.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
451 Mental Health Overall

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Personnel Services	4,714,024	4,053,930	4,430,195	4,496,979
Materials and Services	3,323,900	3,823,264	4,238,763	3,511,834
Capital Outlay	65,589	5,074	88,578	-
Debt Service	103,200	123,200	123,200	123,200
Interfund Transfers	40,651	169,498	575,126	478,026
Subtotal Current Expenditures	8,247,365	8,174,965	9,455,862	8,610,039
Reserve Future Expenditure	-	-	26,213	43,612
Contingency	-	-	2,084,959	1,052,525
Unappropriated Fund Balance	1,347,622	2,794,069	-	-
Subtotal Noncurrent Expenditures	1,347,622	2,794,069	2,111,172	1,096,137
Total Requirements by Budgetary Category	9,594,987	10,969,033	11,567,034	9,706,176
Requirements by Fund				
Mental Health (730)	9,564,229	10,944,248	11,541,861	9,706,176
Mental Health Rent Reserve (9338)	30,758	24,785	25,173	-
Total Requirements by Fund	9,594,987	10,969,033	11,567,034	9,706,176
Resources by Budgetary Category				
Intergovernmental	7,470,745	8,867,110	8,687,880	7,497,088
Charges for Services	726,216	601,138	179,925	152,860
Investment Earnings	11,326	10,460	14,000	10,000
Interfund Transfers	-	125,525	554,056	467,726
Sale of Capital Assets	-	4,500	-	-
Debt Proceeds	247,000	-	-	-
Miscellaneous	(27,280)	12,678	6,000	1,050
Beginning Fund Balance	1,166,979	1,347,622	2,125,173	1,577,452
Total Resources by Budgetary Category	9,594,987	10,969,033	11,567,034	9,706,176
Full-Time Employee Equivalents	81.23	73.83	71.65	67.37

Mandate	Total Cost	Personnel Services	FTE
Mental Health Administration	2,721,667	831,186	11.44
Outpatient	1,054,367	884,517	14.00
Medical	530,453	498,065	3.80
Developmental Disabilities	1,409,843	785,521	11.75
Supported Employment	204,399	195,059	3.00
Phoenix Place	1,481,339	1,277,290	22.88
Mental Health Subcontractors	2,240,296	25,341	0.50
Reach Properties	63,812	-	-
Total Mandates	9,706,176	4,496,979	67.37



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Mental Health/Phoenix Place	Residential Spec. P/T	73045147063654	0.4800	Non-Union	UH17	2	\$0.00	\$16,056.23	\$369.29	\$995.49	\$232.82	\$369.29	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$18,039.66
Mental Health/Phoenix Place	Residential Spec. P/T	73045147063654	0.4800	Non-Union	UH17	1	\$0.00	\$15,347.87	\$353.00	\$951.57	\$222.54	\$353.00	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$17,244.52
Mental Health/Phoenix Place	Residential Spec. P/T	73045147063654	0.4800	Non-Union	UH17	1	\$0.00	\$14,903.31	\$342.78	\$924.01	\$216.10	\$342.78	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$16,745.50
Mental Health/Phoenix Place	Residential Spec. P/T	73045147063654	0.4800	Non-Union	UH17	1	\$0.00	\$15,130.48	\$348.00	\$938.09	\$219.39	\$348.00	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$17,000.50
Mental Health/Phoenix Place	Residential Spec. P/T	73045147063654	0.4800	Non-Union	UH17	1	\$0.00	\$15,130.48	\$348.00	\$938.09	\$219.39	\$348.00	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$17,000.50
Mental Health/Phoenix Place	Residential RN	73045147063656	1.0000	Non-Union	UF28	5	\$480.00	\$63,444.00	\$1,459.21	\$3,933.53	\$919.94	\$1,459.21	\$34.45	\$9,300.00	\$20.88	\$20.40	\$10,151.04	\$90,742.66
Mental Health/Phoenix Place	Program Administrator (Resident)	73045147063659	1.0000	Non-Union	UF28	5	\$480.00	\$65,300.93	\$1,501.92	\$4,048.66	\$946.86	\$1,501.92	\$34.45	\$9,300.00	\$20.88	\$20.40	\$10,448.15	\$93,124.17
Mental Health/Phoenix Place	Crisis Mgmt/On-Call	73045147063861					\$0.00	\$22,500.00	\$517.50	\$1,395.00	\$326.25	\$517.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,256.25
Mental Health/Phoenix Place	Overtime	73045147063900					\$0.00	\$6,000.00	\$138.00	\$372.00	\$87.00	\$138.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,735.00
Mental Health/Phoenix Place	Secure Transport P/T	73045147063910	0.1000	Non-Union	UH17	1	\$0.00	\$3,204.95	\$73.71	\$198.71	\$46.47	\$73.71	\$3.45	\$0.00	\$0.00	\$0.00	\$0.00	\$3,601.00
Mental Health/Phoenix Place	Secure Transport P/T	73045147063910	0.1000	Non-Union	UH17	1	\$0.00	\$3,246.30	\$74.66	\$201.27	\$47.07	\$74.66	\$3.45	\$0.00	\$0.00	\$0.00	\$0.00	\$3,647.41
Mental Health/Phoenix Place	Secure Transport P/T	73045147063910	0.1000	Non-Union	UH17	1	\$0.00	\$3,169.05	\$72.89	\$196.48	\$45.95	\$72.89	\$3.45	\$0.00	\$0.00	\$0.00	\$0.00	\$3,560.70
Mental Health/Phoenix Place	Secure Transport P/T	73045147063910	0.1000	Non-Union	UH17	1	\$0.00	\$3,231.61	\$74.33	\$200.36	\$46.86	\$74.33	\$3.45	\$0.00	\$0.00	\$0.00	\$0.00	\$3,630.93
Mental Health/Phoenix Place	Secure Transport P/T	73045147063910	0.1000	Non-Union	UH17	1	\$0.00	\$3,228.34	\$74.25	\$200.16	\$46.81	\$74.25	\$3.45	\$0.00	\$0.00	\$0.00	\$0.00	\$3,627.26
Mental Health/Phoenix Place	Secure Transport P/T	73045147063910	0.1000	Non-Union	UH17	1	\$0.00	\$3,139.67	\$72.21	\$194.66	\$45.53	\$72.21	\$3.45	\$0.00	\$0.00	\$0.00	\$0.00	\$3,527.73
Mental Health/Phoenix Place	Secure Transport P/T	73045147063910	0.1000	Non-Union	UH17	1	\$0.00	\$3,104.86	\$71.41	\$192.50	\$45.02	\$71.41	\$3.45	\$0.00	\$0.00	\$0.00	\$0.00	\$3,488.65
Mental Health/Phoenix Place	Secure Transport P/T	73045147063910	0.1000	Non-Union	UH17	1	\$0.00	\$3,225.08	\$74.18	\$199.95	\$46.76	\$74.18	\$3.45	\$0.00	\$0.00	\$0.00	\$0.00	\$3,623.60
Mental Health/Phoenix Place	Secure Transport P/T	73045147063910	0.1000	Non-Union	UH17	2	\$0.00	\$3,351.91	\$77.09	\$207.82	\$48.60	\$77.09	\$3.45	\$0.00	\$0.00	\$0.00	\$0.00	\$3,765.97
Mental Health/Phoenix Place	Secure Transport P/T	73045147063910	0.1000	Non-Union	UH17	1	\$0.00	\$3,192.98	\$73.44	\$197.97	\$46.30	\$73.44	\$3.45	\$0.00	\$0.00	\$0.00	\$0.00	\$3,587.57
			22.8800				\$960.00	\$903,083.01	\$20,770.91	\$55,991.15	\$13,094.70	\$20,770.91	\$788.26	\$154,380.00	\$375.84	\$367.20	\$107,666.90	\$1,277,288.88
Mental Health	Transcriptionist	73045147262350	0.5000	Local 121	LH10	7	\$0.00	\$16,088.04	\$370.02	\$997.46	\$233.28	\$370.02	\$17.23	\$4,650.00	\$20.88	\$20.40	\$2,574.09	\$25,341.42
			0.5000				\$0.00	\$16,088.04	\$370.02	\$997.46	\$233.28	\$370.02	\$17.23	\$4,650.00	\$20.88	\$20.40	\$2,574.09	\$25,341.42
			67.3700				\$6,900.00	\$3,090,236.12	\$71,075.43	\$191,594.64	\$44,808.42	\$71,075.43	\$2,321.03	\$568,137.00	\$1,401.48	\$1,305.60	\$455,019.40	\$4,496,974.56

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
<u>Revenues</u>							
IG - Intergovernmental							
33076	MH 24 Acute Care	87,490.61	84,628.56	0.00	0.00	0.00	N/A
33077	MH 25 Crisis	180,306.91	183,286.56	0.00	0.00	0.00	N/A
33079	Oregon Health Plan/JBH	3,252,115.88	4,212,044.55	3,757,002.00	2,972,484.00	(784,518.00)	-21%
33081	MH 30 PSRB	26,830.15	30,594.50	0.00	0.00	0.00	N/A
33083	MH 20 Non Residential Adult	290,334.61	319,259.04	40,227.00	35,492.00	(4,735.00)	-12%
33084	MH 28 Residential Treatment	484,128.36	517,477.64	453,105.00	409,527.00	(43,578.00)	-10%
33085	DD 150 Family Support	16,744.73	19,582.74	19,583.00	20,000.00	417.00	2%
33086	AD 66A ITRS	90,745.85	90,745.85	0.00	0.00	0.00	N/A
33318	Child Adolscent Health	149,467.74	121,401.00	0.00	0.00	0.00	N/A
33370	DD 57 Special Project	0.00	0.00	0.00	3,000.00	3,000.00	N/A
33371	DD 55	62,848.67	74,926.51	74,927.00	75,000.00	73.00	0%
33372	DD 151	25,951.43	2,100.00	0.00	10,000.00	10,000.00	N/A
33373	M H 34	6,767.10	0.00	0.00	0.00	0.00	N/A
33405	Grants	22,114.00	22,114.00	0.00	0.00	0.00	N/A
33460	SB 1065 Correct & Drug	27,177.36	19,121.51	33,000.00	5,000.00	(28,000.00)	-85%
33590	HB 2145 County Share	50,140.11	57,656.47	52,000.00	50,000.00	(2,000.00)	-4%
33600	State Mental Health	98,319.94	102,081.96	100,083.00	102,082.00	1,999.00	2%
33601	JBH Acute Care Contract	481,800.00	481,800.00	481,800.00	481,800.00	0.00	0%
33605	Title 19	133.01	729.41	0.00	0.00	0.00	N/A
33606	LA02 Eligibility	124,097.52	187,075.00	187,075.00	187,075.00	0.00	0%
33608	DD 49 In Home Support	130,551.70	168,210.09	177,407.00	205,000.00	27,593.00	16%
33612	Grants - Transportation	41,378.05	13,967.00	9,017.00	8,000.00	(1,017.00)	-11%
33613	Medicare	23,019.40	38,500.91	28,500.00	24,500.00	(4,000.00)	-14%
33615	DD 48 Case Management	631,309.68	738,549.84	738,550.00	738,550.00	0.00	0%
33621	DD 147 Quality Assurance	30,667.47	0.00	0.00	0.00	0.00	N/A
33873	Records Request	4,068.41	2,913.04	2,900.00	2,750.00	(150.00)	-5%
33876	Collection Agency	4,903.17	15.00	1,000.00	1,000.00	0.00	0%
34605	Projects - County Drug	65,566.99	206,288.00	139,548.00	139,548.00	0.00	0%
34606	Federal Drug Court Grant	0.00	91,458.00	138,181.00	138,181.00	0.00	0%
34610	AD 61 ALC resident	686,565.00	688,446.00	688,446.00	275,500.00	(412,946.00)	-60%
34651	Services - AD Resident Capacity	160,600.00	161,040.00	161,040.00	161,040.00	0.00	0%
34730	AD 70 Prev/Ely Detect	77,000.00	93,500.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
34745	Non Resident adult MH	22,982.11	(15,480.54)	0.00	0.00	0.00	N/A
37642	M.H. 37	114,619.42	153,077.45	1,404,489.00	1,451,559.00	47,070.00	3%
Account Classification Total: IG - Intergovernmental		\$7,470,745.38	\$8,867,110.09	\$8,687,880.00	\$7,497,088.00	(\$1,190,792.00)	-14%
CS - Charges for Service							
32200	Rental Income	0.00	0.00	11,040.00	12,120.00	1,080.00	10%
33095	Secure Transport	4,353.08	4,204.50	3,000.00	1,000.00	(2,000.00)	-67%
33614	Respite Care	12,555.00	3,901.71	10,000.00	7,000.00	(3,000.00)	-30%
33870	Medicaid	21,611.23	6,049.35	48,000.00	4,400.00	(43,600.00)	-91%
34171	Contracts	3,186.00	2,856.96	3,185.00	2,500.00	(685.00)	-22%
34282	Revenues - Vending Machine	303.00	250.00	0.00	0.00	0.00	N/A
34370	Self Pay	200,012.29	95,851.14	75,500.00	86,600.00	11,100.00	15%
34440	Commercial	13,162.89	13,491.92	16,000.00	15,000.00	(1,000.00)	-6%
34650	AD 66 Drug Outpatient	411,147.96	446,831.96	0.00	0.00	0.00	N/A
34735	DD 56 Rent Subsidy	26,125.92	0.00	0.00	0.00	0.00	N/A
34885	Janitorial Services	6,260.00	3,460.00	0.00	0.00	0.00	N/A
36072	Rent - White Ave	7,800.00	7,800.00	7,800.00	12,120.00	4,320.00	55%
36073	Rent - Reclamation	5,400.00	5,400.00	5,400.00	12,120.00	6,720.00	124%
Account Classification Total: CS - Charges for Service		\$711,917.37	\$590,097.54	\$179,925.00	\$152,860.00	(\$27,065.00)	-15%
IN - Interest							
39150	Investments - Interest On	10,320.57	10,358.53	14,000.00	10,000.00	(4,000.00)	-29%
Account Classification Total: IN - Interest		\$10,320.57	\$10,358.53	\$14,000.00	\$10,000.00	(\$4,000.00)	-29%
MI - Miscellaneous							
36100	Miscellaneous	(27,279.86)	12,678.35	6,000.00	1,050.00	(4,950.00)	-83%
Account Classification Total: MI - Miscellaneous		(\$27,279.86)	\$12,678.35	\$6,000.00	\$1,050.00	(\$4,950.00)	-83%
TI - Interfund Transfers							
37461	Trans - Reserve	0.00	0.00	25,173.00	0.00	(25,173.00)	-100%
39201	Trans - MH Admin	0.00	125,525.00	528,883.00	467,726.00	(61,157.00)	-12%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$125,525.00	\$554,056.00	\$467,726.00	(\$86,330.00)	-16%

DP - Debt Proceeds

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
39500	Interfund Loan Proceeds	247,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$247,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	4,500.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$4,500.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,151,525.43	1,333,978.93	2,100,000.00	1,577,452.00	(522,548.00)	-25%
Account Classification Total: FB - Fund Balances		\$1,151,525.43	\$1,333,978.93	\$2,100,000.00	\$1,577,452.00	(\$522,548.00)	-25%
Revenues Total		\$9,564,228.89	\$10,944,248.44	\$11,541,861.00	\$9,706,176.00	(\$1,835,685.00)	-16%

Expenditures

PS - Personnel Services

60170	Administrative Assistant	33,637.12	35,454.24	35,318.00	35,454.00	136.00	0%
60493	Finance/Budget Manager	57,473.50	59,436.00	59,436.00	59,436.00	0.00	0%
60575	Management Assistant	45,600.00	37,597.20	0.00	0.00	0.00	N/A
60800	Accounting Tech	36,581.76	36,581.76	36,442.00	36,582.00	140.00	0%
60974	Program Manager	0.00	24,202.10	103,514.00	113,239.00	9,725.00	9%
60977	Child/Family Program Manager	40,250.81	41,759.14	0.00	0.00	0.00	N/A
61312	MH Case Manager Coordinator	57,610.61	20,618.28	0.00	0.00	0.00	N/A
61316	Acc Tm Lead Case Manager	45,740.40	46,699.20	0.00	0.00	0.00	N/A
61495	Office Technician	55,206.50	52,741.04	60,455.00	77,917.00	17,462.00	29%
61600	Office Assistant II	12,575.19	22,080.58	22,925.00	23,928.00	1,003.00	4%
61610	Office Assistant III	99,126.80	107,412.74	119,592.00	112,813.00	(6,779.00)	-6%
61730	Mental Health Manager	75,709.03	21,890.79	0.00	0.00	0.00	N/A
61732	Program Manager	0.00	17,113.52	15,264.00	0.00	(15,264.00)	-100%
61733	Clinical Care Coord	47,551.12	50,734.95	53,018.00	55,409.00	2,391.00	5%
61780	Physician	135,905.42	0.00	0.00	0.00	0.00	N/A
61930	Licensed Practical Nurse	0.00	0.00	30,000.00	38,547.00	8,547.00	28%
62150	Janitor	46,100.10	21,207.50	0.00	0.00	0.00	N/A
62345	Medical Billing Specialist	23,357.23	0.00	0.00	0.00	0.00	N/A
62350	Medical Transcriptionist	29,045.97	30,243.01	45,708.00	16,088.00	(29,620.00)	-65%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
62362	System Administrator	55,894.99	59,373.20	0.00	0.00	0.00	N/A
62385	Certified Nursing Assistant	0.00	0.00	0.00	20,901.00	20,901.00	N/A
62390	Nurse Practitioner	38,729.03	20,284.04	33,333.00	100,000.00	66,667.00	200%
62400	Psychiatrist	201,000.00	100,019.90	83,200.00	199,680.00	116,480.00	140%
62402	Transportation Specialist	37,620.55	12,254.45	0.00	0.00	0.00	N/A
62410	Mental Health Director	131,839.63	65,259.00	67,164.00	69,852.00	2,688.00	4%
62431	Clinical Records Technician	28,974.90	29,190.26	29,078.00	29,190.00	112.00	0%
62432	Case Manager	404,933.06	482,910.71	522,805.00	474,461.00	(48,344.00)	-9%
62435	OHP Operations Coordinator	32,793.06	34,986.92	31,674.00	33,071.00	1,397.00	4%
62437	Behavioral Hlth Program Coord	74,256.00	68,890.81	60,620.00	63,324.00	2,704.00	4%
62441	Qual Assur Case Mgr	52,337.54	0.00	0.00	0.00	0.00	N/A
62526	DD Case Manager Supervisor	53,843.76	54,982.08	54,982.00	56,060.00	1,078.00	2%
62527	Resp/Acc TM Coordinator	66,631.70	28,090.79	0.00	0.00	0.00	N/A
62540	DD Program Coordinator	65,459.52	66,842.64	66,843.00	66,843.00	0.00	0%
62550	MH Therapist	301,665.22	331,124.60	305,631.00	283,346.00	(22,285.00)	-7%
62559	QI Coordinator	46,056.75	47,691.86	49,819.00	51,998.00	2,179.00	4%
62590	Specialist	105,089.45	54,582.56	52,938.00	39,088.00	(13,850.00)	-26%
62672	Mental Health RN	56,556.70	44,482.06	7,439.00	0.00	(7,439.00)	-100%
62680	Comm Support Case Manager	251,748.98	244,363.61	310,024.00	221,093.00	(88,931.00)	-29%
63649	Lead Residential Specialist	40,019.20	37,723.14	17,893.00	0.00	(17,893.00)	-100%
63650	Residential Case Manager	40,551.00	0.00	83,521.00	39,747.00	(43,774.00)	-52%
63652	Program Case Manager	52,788.00	33,690.00	0.00	0.00	0.00	N/A
63654	Residential Specialist	423,178.78	445,608.53	483,525.00	506,911.00	23,386.00	5%
63656	Residential RN	58,212.00	60,996.24	63,597.00	62,964.00	(633.00)	-1%
63659	Program Adm	72,109.44	24,313.42	119,666.00	118,601.00	(1,065.00)	-1%
63660	Residential Program Mgr	0.00	25,356.54	61,778.00	0.00	(61,778.00)	-100%
63861	Crisis Mgmt/On Call	10,486.00	14,854.00	31,800.00	37,500.00	5,700.00	18%
63900	Overtime	6,262.27	5,430.42	6,000.00	7,200.00	1,200.00	20%
63910	Secure Transport	21,395.08	41,484.50	40,489.00	32,095.00	(8,394.00)	-21%
63920	Temporary Help	0.00	10,351.25	18,000.00	0.00	(18,000.00)	-100%
63930	FICA	240,670.59	219,196.02	244,510.00	236,403.00	(8,107.00)	-3%
63940	Workmans Compensation Tax	1,447.86	1,808.26	2,684.00	2,320.00	(364.00)	-14%
63941	Workmans Compensation	0.00	23,302.07	70,604.00	71,076.00	472.00	1%
63950	Medical Insurance	477,815.50	385,336.16	530,618.00	568,137.00	37,519.00	7%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
63951	Life Insurance	1,779.05	1,435.35	1,452.00	1,403.00	(49.00)	-3%
63952	Short Term Disability	1,422.90	1,311.05	1,347.00	1,306.00	(41.00)	-3%
63960	Retirement - General	326,647.09	274,948.89	322,125.00	455,020.00	132,895.00	41%
63980	Unemployment Compensation	88,767.00	72,620.08	70,604.00	71,076.00	472.00	1%
63990	Cell Phone Allowance	3,570.00	3,062.14	2,760.00	6,900.00	4,140.00	150%
Account Classification Total: PS - Personnel Services		\$4,714,024.16	\$4,053,929.60	\$4,430,195.00	\$4,496,979.00	\$66,784.00	2%

MS - Material and Services

44010	Mgmt Travel & Training	7,680.73	9,440.76	6,500.00	14,600.00	8,100.00	125%
44040	Staff Travel & Training	13,522.52	16,975.04	16,000.00	21,000.00	5,000.00	31%
44070	Supplies - Emer Med FD	44.20	0.00	300.00	300.00	0.00	0%
44090	Operating Expenses	500.00	0.00	0.00	0.00	0.00	N/A
44095	Moving Expenses	0.00	0.00	500.00	0.00	(500.00)	-100%
44100	Supplies - Office	18,604.25	26,559.29	24,000.00	17,100.00	(6,900.00)	-29%
44110	Supplies - Other	28,593.06	29,923.11	24,500.00	21,200.00	(3,300.00)	-13%
44113	Office Equipment	0.00	5,388.82	200.00	5,200.00	5,000.00	2500%
44114	Office Furniture	149.99	1,924.56	5,000.00	1,000.00	(4,000.00)	-80%
44121	MH37	806.00	20,840.65	613,720.00	602,500.00	(11,220.00)	-2%
44131	Vending Machine Expense	1,112.72	210.85	0.00	0.00	0.00	N/A
44132	Secure Transport	3,169.15	5,253.77	5,000.00	1,000.00	(4,000.00)	-80%
44143	Supplies - Respite	470.10	154.64	500.00	400.00	(100.00)	-20%
44200	Dues / Fees	13,277.97	8,964.08	12,750.00	15,750.00	3,000.00	24%
44250	Vehicle Fuel	21,418.93	21,434.66	19,700.00	16,200.00	(3,500.00)	-18%
44260	Vehicle Maintenance & Repair	8,428.01	12,682.80	7,720.00	11,300.00	3,580.00	46%
44264	Security/Alarms	3,510.50	4,425.00	4,550.00	4,550.00	0.00	0%
44270	Bldg Maintenance & Repair	8,456.83	5,034.04	15,000.00	9,757.00	(5,243.00)	-35%
44271	Bldg Maint & Repair - Richmond	275.00	4,332.50	1,500.00	4,000.00	2,500.00	167%
44272	Bldg Maint & Repair - White	70.00	204.95	0.00	1,000.00	1,000.00	N/A
44273	Bldg Maint & Repair - Vine	2,220.00	671.24	0.00	2,000.00	2,000.00	N/A
44274	Bldg Maint & Repair - Reclam	35.00	35.00	0.00	1,000.00	1,000.00	N/A
44300	Equip Maintenance & Repair	7,498.08	9,226.68	7,500.00	6,000.00	(1,500.00)	-20%
44320	Grounds Maintenance & Repair	0.00	5,005.00	5,300.00	3,500.00	(1,800.00)	-34%
44350	Recruitment	677.40	0.00	0.00	0.00	0.00	N/A
44530	Janitorial Services	0.00	12,679.34	16,800.00	25,300.00	8,500.00	51%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
44570	Fees for Service	20,471.99	6,964.36	5,500.00	5,000.00	(500.00)	-9%
44571	MH 2145 LFS - Service Fee	24,939.53	36,000.00	36,000.00	36,000.00	0.00	0%
44572	MH 2145 KADA - Service Fee	3,500.01	0.00	0.00	0.00	0.00	N/A
44573	Special Project Drug CRT Grant	139,540.00	135,597.59	139,548.00	139,548.00	0.00	0%
44574	Federal Drug Court Grant	0.00	88,045.21	138,181.00	138,181.00	0.00	0%
44581	Drop In Center	2,337.33	447.29	0.00	1,000.00	1,000.00	N/A
44590	Committee Expenses	1,960.80	3,240.74	2,150.00	2,500.00	350.00	16%
44600	Utilities - Gas	9,726.81	10,560.55	8,400.00	6,000.00	(2,400.00)	-29%
44610	Utilities - Water / Sewer	4,304.79	6,212.83	5,946.00	5,150.00	(796.00)	-13%
44620	Utilities - Electricity	16,667.17	23,299.96	24,051.00	13,200.00	(10,851.00)	-45%
44622	Utilities - Cable TV	1,452.62	673.90	1,500.00	900.00	(600.00)	-40%
44630	Garbage Pickup	3,112.47	3,697.82	4,760.00	2,460.00	(2,300.00)	-48%
44640	Telephone	45,920.59	59,438.67	48,050.00	46,800.00	(1,250.00)	-3%
44650	Rent	1,200.00	1,200.00	1,200.00	720.00	(480.00)	-40%
44670	Equipment	0.00	0.00	10,000.00	1,000.00	(9,000.00)	-90%
44680	Known Hardware Maintenance	37,317.96	39,823.04	0.00	0.00	0.00	N/A
44700	Postage	5,974.43	7,406.48	7,400.00	4,525.00	(2,875.00)	-39%
44710	Publications / Periodicals	1,714.11	1,752.77	2,000.00	2,850.00	850.00	43%
44730	Printing	0.00	0.00	500.00	500.00	0.00	0%
44735	DD 56 Rent Subsidy	26,125.92	0.00	0.00	0.00	0.00	N/A
44745	Non Resident Adult MH	2,564.50	2,000.00	0.00	0.00	0.00	N/A
44970	Professional Services	63,057.44	313,847.32	462,100.00	4,800.00	(457,300.00)	-99%
45020	Contract Services	5,142.00	3,537.48	4,992.00	4,992.00	0.00	0%
45600	Socialization Therapy	3,394.30	1,839.38	2,190.00	4,000.00	1,810.00	83%
45610	Client Transportation	11,458.50	11,224.50	8,500.00	19,000.00	10,500.00	124%
45636	Child Outpatient - OHP	698,334.64	690,027.00	690,027.00	690,027.00	0.00	0%
45637	Adult Outpatient - OHP	139,193.76	130,490.75	127,000.00	127,000.00	0.00	0%
45675	AD 66/Juvenile	75,036.03	77,044.00	0.00	0.00	0.00	N/A
45680	Client Assistance	2,954.26	2,549.34	3,000.00	2,600.00	(400.00)	-13%
45686	FS - Client Assistance	161,750.27	191,211.47	196,990.00	197,000.00	10.00	0%
45688	Client Assistance - LT Div	9,976.34	330.00	48,000.00	10,000.00	(38,000.00)	-79%
45800	Refunds	11,129.18	0.00	0.00	150,000.00	150,000.00	N/A
45880	Computer Software	0.00	102,577.42	70,740.00	77,142.00	6,402.00	9%
46273	AD Residential Capacity S	160,600.00	161,040.00	161,040.00	161,040.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
46278	AD 66 Drug CT Funding	45,277.96	41,392.00	0.00	0.00	0.00	N/A
46280	AD 61 ALC Residential	686,565.00	688,446.00	688,446.00	275,500.00	(412,946.00)	-60%
46282	LADPC SB 1065	0.00	0.00	33,000.00	45,859.00	12,859.00	39%
46286	AD 66A ITRS	83,410.56	93,467.85	0.00	0.00	0.00	N/A
46321	AD 66 Adult Drug Outpt	158,533.89	139,116.00	1.00	0.00	(1.00)	-100%
46323	AD66 Best Care/Drug Out Patient	44,207.36	52,280.04	0.00	0.00	0.00	N/A
46324	MH34	6,767.10	0.00	0.00	0.00	0.00	N/A
46326	Child Ad MH 22	3,728.77	7,427.46	0.00	0.00	0.00	N/A
46327	Child Crisis Expense	8,501.40	9,133.18	9,000.00	0.00	(9,000.00)	-100%
46335	DD 51 Supported Living	8,066.00	0.00	0.00	0.00	0.00	N/A
46341	DD 57 Special Projects	0.00	0.00	0.00	3,000.00	3,000.00	N/A
46600	Food	42,642.97	37,521.29	47,000.00	30,000.00	(17,000.00)	-36%
46630	MH 37 Sorpu Transport	718.25	306.00	0.00	0.00	0.00	N/A
46760	Respite Foster Homes	0.00	1,800.00	3,000.00	0.00	(3,000.00)	-100%
46852	AD 70 Prevention	80,000.00	93,500.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	22,539.00	24,071.00	1,532.00	7%
99760	Insurance/Liability	29,950.00	29,950.00	36,714.00	45,074.00	8,360.00	23%
99765	Insurance/Workmans Compensation	20,462.00	6,820.68	0.00	0.00	0.00	N/A
99770	Internal Services	177,879.00	225,163.00	309,150.00	348,954.00	39,804.00	13%
99780	Space Rent	41,995.00	45,796.00	51,618.00	54,734.00	3,116.00	6%
99781	Steering Committee Hardware Charge	22,050.00	22,050.00	27,000.00	27,750.00	750.00	3%
99782	Steering Committee User Charge	14,652.00	15,435.00	14,490.00	18,300.00	3,810.00	26%
Account Classification Total: MS - Material and Services		\$3,306,785.45	\$3,823,051.15	\$4,238,763.00	\$3,511,834.00	(\$726,929.00)	-17%
CO - Capital Outlay							
88070	Office Equipment	12,152.89	5,073.54	88,578.00	0.00	(88,578.00)	-100%
88360	Equipment	549.99	0.00	0.00	0.00	0.00	N/A
88371	Construction Costs	52,886.47	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$65,589.35	\$5,073.54	\$88,578.00	\$0.00	(\$88,578.00)	-100%
DS - Debt Service							
99910	Note Payable Principal	7,007.32	7,662.36	7,000.00	9,000.00	2,000.00	29%
99920	Note Payable Interest	6,192.68	5,537.64	6,200.00	4,200.00	(2,000.00)	-32%
99950	Interfund Loan Principal	88,087.26	106,625.45	110,000.00	110,000.00	0.00	0%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health								
99960		Interfund Loan Interest	1,912.74	3,374.55	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service			\$103,200.00	\$123,200.00	\$123,200.00	\$123,200.00	\$0.00	0%
IF - Interfund Transfers								
99460		Trans - Equip Rent & Revolving	0.00	10,970.00	11,070.00	300.00	(10,770.00)	-97%
99521		Trans - MH Phoenix Place	0.00	125,525.00	528,883.00	467,726.00	(61,157.00)	-12%
99783		Trans - Phones	10,651.00	3,003.00	0.00	0.00	0.00	N/A
99830		Trans - Vehicle Reserve	30,000.00	30,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers			\$40,651.00	\$169,498.00	\$549,953.00	\$478,026.00	(\$71,927.00)	-13%
CR - Contingencies								
99750		Operating Contingency	0.00	0.00	2,084,959.00	1,052,525.00	(1,032,434.00)	-50%
Account Classification Total: CR - Contingencies			\$0.00	\$0.00	\$2,084,959.00	\$1,052,525.00	(\$1,032,434.00)	-50%
FB - Fund Balance & Reserves								
99811		Reserve Capital Outlay	0.00	0.00	26,213.00	0.00	(26,213.00)	-100%
99980		Reserve Future Expenditures	0.00	0.00	0.00	43,612.00	43,612.00	N/A
99981		Unappropriated Fund Balance	1,333,978.93	2,769,496.15	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$1,333,978.93	\$2,769,496.15	\$26,213.00	\$43,612.00	\$17,399.00	66%
Expenditures Total			\$9,564,228.89	\$10,944,248.44	\$11,541,861.00	\$9,706,176.00	(\$1,835,685.00)	-16%
Fund Revenue	Total: 730 - Mental Health		\$9,564,228.89	\$10,944,248.44	\$11,541,861.00	\$9,706,176.00	(\$1,835,685.00)	-16%
Fund Expenditure	Total: 730 - Mental Health		\$9,564,228.89	\$10,944,248.44	\$11,541,861.00	\$9,706,176.00	(\$1,835,685.00)	-16%
Fund Net	Total: 730 - Mental Health		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-16%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 101 - Administration							
<u>Revenues</u>							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	0.00	0.00	1,603,486.00	1,146,730.00	(456,756.00)	-28%
33318	Child Adolscent Health	60,061.00	48,560.39	0.00	0.00	0.00	N/A
33600	State Mental Health	98,319.94	102,081.96	100,083.00	102,082.00	1,999.00	2%
37642	M.H. 37	114,619.42	108,077.45	85,855.00	58,855.00	(27,000.00)	-31%
Account Classification Total: IG - Intergovernmental		\$273,000.36	\$258,719.80	\$1,789,424.00	\$1,307,667.00	(\$481,757.00)	-27%
CS - Charges for Service							
34370	Self Pay	36,000.00	18,000.00	10,000.00	3,000.00	(7,000.00)	-70%
34650	AD 66 Drug Outpatient	0.00	100,071.96	0.00	0.00	0.00	N/A
34885	Janitorial Services	6,260.00	3,460.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$42,260.00	\$121,531.96	\$10,000.00	\$3,000.00	(\$7,000.00)	-70%
IN - Interest							
39150	Investments - Interest On	10,320.57	10,358.53	14,000.00	10,000.00	(4,000.00)	-29%
Account Classification Total: IN - Interest		\$10,320.57	\$10,358.53	\$14,000.00	\$10,000.00	(\$4,000.00)	-29%
MI - Miscellaneous							
36100	Miscellaneous	(27,291.46)	12,636.75	4,000.00	1,000.00	(3,000.00)	-75%
Account Classification Total: MI - Miscellaneous		(\$27,291.46)	\$12,636.75	\$4,000.00	\$1,000.00	(\$3,000.00)	-75%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	247,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$247,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	4,500.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$4,500.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,151,525.43	1,333,978.93	2,100,000.00	1,400,000.00	(700,000.00)	-33%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 101 - Administration							
Account Classification Total: FB - Fund Balances		\$1,151,525.43	\$1,333,978.93	\$2,100,000.00	\$1,400,000.00	(\$700,000.00)	-33%
Sub Department Total: 101 - Administration		\$1,696,814.90	\$1,741,725.97	\$3,917,424.00	\$2,721,667.00	(\$1,195,757.00)	-31%

Expenditures

PS - Personnel Services

60493	Finance/Budget Manager	57,473.50	59,436.00	59,436.00	59,436.00	0.00	0%
60575	Management Assistant	45,600.00	37,597.20	0.00	0.00	0.00	N/A
60800	Accounting Tech	36,581.76	36,581.76	36,442.00	36,582.00	140.00	0%
60974	Program Manager	0.00	24,202.10	103,514.00	113,239.00	9,725.00	9%
60977	Child/Family Program Manager	40,250.81	41,759.14	0.00	0.00	0.00	N/A
61495	Office Technician	28,096.22	10,960.59	14,201.00	0.00	(14,201.00)	-100%
61610	Office Assistant III	54,488.97	28,603.13	12,098.00	0.00	(12,098.00)	-100%
61730	Mental Health Manager	75,709.03	3,010.00	0.00	0.00	0.00	N/A
62150	Janitor	46,100.10	21,207.50	0.00	0.00	0.00	N/A
62345	Medical Billing Specialist	23,357.23	0.00	0.00	0.00	0.00	N/A
62350	Medical Transcriptionist	29,045.97	7,865.82	15,236.00	16,088.00	852.00	6%
62362	System Administrator	55,894.99	59,373.20	0.00	0.00	0.00	N/A
62410	Mental Health Director	131,839.63	65,259.00	67,164.00	69,852.00	2,688.00	4%
62431	Clinical Records Technician	28,974.90	29,190.26	29,078.00	29,190.00	112.00	0%
62435	OHP Operations Coordinator	0.00	11,016.72	31,674.00	33,071.00	1,397.00	4%
62437	Behavioral Hlth Program Coord	74,256.00	68,890.81	60,620.00	63,324.00	2,704.00	4%
62550	MH Therapist	17,729.70	0.00	0.00	0.00	0.00	N/A
62559	QI Coordinator	23,028.38	23,845.95	49,819.00	51,998.00	2,179.00	4%
62680	Comm Support Case Manager	19,953.61	63,101.08	86,280.00	87,842.00	1,562.00	2%
63900	Overtime	1,077.74	384.29	500.00	200.00	(300.00)	-60%
63930	FICA	56,176.36	43,604.13	43,441.00	43,178.00	(263.00)	-1%
63940	Workmans Compensation Tax	338.71	340.80	464.00	394.00	(70.00)	-15%
63941	Workmans Compensation	0.00	4,366.41	13,061.00	12,982.00	(79.00)	-1%
63950	Medical Insurance	95,647.07	68,276.99	101,250.00	106,392.00	5,142.00	5%
63951	Life Insurance	431.82	331.15	328.00	316.00	(12.00)	-4%
63952	Short Term Disability	305.63	253.30	255.00	245.00	(10.00)	-4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 101 - Administration							
63960	Retirement - General	72,315.20	57,159.09	62,465.00	90,275.00	27,810.00	45%
63980	Unemployment Compensation	18,989.00	14,758.44	13,061.00	12,982.00	(79.00)	-1%
63990	Cell Phone Allowance	2,130.00	1,837.14	1,800.00	3,600.00	1,800.00	100%
Account Classification Total: PS - Personnel Services		\$1,035,792.33	\$783,212.00	\$802,187.00	\$831,186.00	\$28,999.00	4%

MS - Material and Services

44010	Mgmt Travel & Training	3,005.52	5,804.96	2,500.00	10,000.00	7,500.00	300%
44040	Staff Travel & Training	3,130.68	825.52	2,500.00	1,800.00	(700.00)	-28%
44100	Supplies - Office	8,142.39	8,200.45	7,030.00	5,500.00	(1,530.00)	-22%
44110	Supplies - Other	3,240.95	4,304.92	2,590.00	2,500.00	(90.00)	-3%
44113	Office Equipment	0.00	2,785.51	0.00	2,000.00	2,000.00	N/A
44114	Office Furniture	149.99	0.00	5,000.00	1,000.00	(4,000.00)	-80%
44121	MH37	806.00	20,840.65	27,000.00	2,500.00	(24,500.00)	-91%
44200	Dues / Fees	12,859.97	8,843.08	12,000.00	15,000.00	3,000.00	25%
44250	Vehicle Fuel	0.00	78.92	4,500.00	5,000.00	500.00	11%
44260	Vehicle Maintenance & Repair	0.00	0.00	1,200.00	2,000.00	800.00	67%
44264	Security/Alarms	198.00	2,037.50	0.00	1,950.00	1,950.00	N/A
44270	Bldg Maintenance & Repair	1,709.65	0.00	0.00	0.00	0.00	N/A
44273	Bldg Maint & Repair - Vine	0.00	671.24	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	764.81	1,323.66	2,000.00	500.00	(1,500.00)	-75%
44320	Grounds Maintenance & Repair	0.00	2,730.00	300.00	0.00	(300.00)	-100%
44530	Janitorial Services	0.00	2,729.66	0.00	8,400.00	8,400.00	N/A
44570	Fees for Service	6,510.05	1,206.67	1,000.00	500.00	(500.00)	-50%
44590	Committee Expenses	1,174.15	2,207.07	1,500.00	2,000.00	500.00	33%
44600	Utilities - Gas	0.00	3,224.24	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	0.00	1,185.68	0.00	0.00	0.00	N/A
44620	Utilities - Electricity	0.00	3,892.82	0.00	0.00	0.00	N/A
44640	Telephone	8,817.36	15,512.68	10,800.00	12,000.00	1,200.00	11%
44650	Rent	1,200.00	1,200.00	1,200.00	720.00	(480.00)	-40%
44680	Known Hardware Maintenance	14,862.98	15,634.02	0.00	0.00	0.00	N/A
44700	Postage	4,694.49	6,418.41	6,500.00	3,600.00	(2,900.00)	-45%
44710	Publications / Periodicals	987.48	1,185.07	1,400.00	2,000.00	600.00	43%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 101 - Administration							
44730	Printing	0.00	0.00	500.00	500.00	0.00	0%
44970	Professional Services	0.00	9,408.70	3,000.00	4,800.00	1,800.00	60%
45800	Refunds	0.00	0.00	0.00	150,000.00	150,000.00	N/A
45880	Computer Software	0.00	102,577.42	70,740.00	70,092.00	(648.00)	-1%
99755	Risk Management	0.00	0.00	22,539.00	24,071.00	1,532.00	7%
99760	Insurance/Liability	29,950.00	29,950.00	36,714.00	45,074.00	8,360.00	23%
99765	Insurance/Workmans Compensation	20,462.00	6,820.68	0.00	0.00	0.00	N/A
99770	Internal Services	76,556.00	76,556.00	160,543.00	181,456.00	20,913.00	13%
99780	Space Rent	41,995.00	45,796.00	51,618.00	54,734.00	3,116.00	6%
99781	Steering Committee Hardware Charge	22,050.00	22,050.00	27,000.00	27,750.00	750.00	3%
99782	Steering Committee User Charge	2,970.00	3,150.00	2,730.00	18,300.00	15,570.00	570%
Account Classification Total: MS - Material and Services		\$266,237.47	\$409,151.53	\$464,404.00	\$655,747.00	\$191,343.00	41%
CO - Capital Outlay							
88070	Office Equipment	12,152.89	5,073.54	14,000.00	0.00	(14,000.00)	-100%
88371	Construction Costs	52,886.47	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$65,039.36	\$5,073.54	\$14,000.00	\$0.00	(\$14,000.00)	-100%
DS - Debt Service							
99950	Interfund Loan Principal	11,451.34	13,861.31	14,300.00	14,300.00	0.00	0%
99960	Interfund Loan Interest	248.66	438.69	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$11,700.00	\$14,300.00	\$14,300.00	\$14,300.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	8,691.00	8,691.00	0.00	(8,691.00)	-100%
99521	Trans - MH Phoenix Place	0.00	125,525.00	528,883.00	467,726.00	(61,157.00)	-12%
99783	Trans - Phones	7,679.00	1,309.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	20,000.00	20,000.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$27,679.00	\$155,525.00	\$537,574.00	\$467,726.00	(\$69,848.00)	-13%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	2,084,959.00	752,708.00	(1,332,251.00)	-64%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 101 - Administration							
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$2,084,959.00	\$752,708.00	(\$1,332,251.00)	-64%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,333,978.93	2,769,496.15	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,333,978.93	\$2,769,496.15	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 101 - Administration		\$2,740,427.09	\$4,136,758.22	\$3,917,424.00	\$2,721,667.00	(\$1,195,757.00)	-31%
Fund Revenue	Total: 730 - Mental Health	\$1,696,814.90	\$1,741,725.97	\$3,917,424.00	\$2,721,667.00	(\$1,195,757.00)	-31%
Fund Expenditure	Total: 730 - Mental Health	\$2,740,427.09	\$4,136,758.22	\$3,917,424.00	\$2,721,667.00	(\$1,195,757.00)	-31%
Fund Net	Total: 730 - Mental Health	(\$1,043,612.19)	(\$2,395,032.25)	\$0.00	\$0.00	\$0.00	-31%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 452 - Insurance							
<u>Revenues</u>							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	1,626,057.94	1,694,716.13	0.00	0.00	0%	N/A
Account Classification Total: IG - Intergovernmental		\$1,626,057.94	\$1,694,716.13	\$0.00	\$0.00	0%	0%
Sub Department Total: 452 - Insurance		\$1,626,057.94	\$1,694,716.13	\$0.00	\$0.00	0%	0%
<u>Expenditures</u>							
PS - Personnel Services							
62435	OHP Operations Coordinator	32,793.06	23,970.20	0.00	0.00	0%	N/A
62559	QI Coordinator	23,028.37	23,845.91	0.00	0.00	0%	N/A
63900	Overtime	0.00	19.44	0.00	0.00	0%	N/A
63930	FICA	3,959.74	3,430.64	0.00	0.00	0%	N/A
63940	Workmans Compensation Tax	20.24	28.66	0.00	0.00	0%	N/A
63941	Workmans Compensation	0.00	296.40	0.00	0.00	0%	N/A
63950	Medical Insurance	2,790.30	2,583.05	0.00	0.00	0%	N/A
63951	Life Insurance	9.27	17.63	0.00	0.00	0%	N/A
63952	Short Term Disability	7.65	17.00	0.00	0.00	0%	N/A
63960	Retirement - General	2,206.48	3,362.03	0.00	0.00	0%	N/A
63980	Unemployment Compensation	1,309.00	1,047.70	0.00	0.00	0%	N/A
Account Classification Total: PS - Personnel Services		\$66,124.11	\$58,618.66	\$0.00	\$0.00	0%	0%
MS - Material and Services							
44010	Mgmt Travel & Training	203.60	415.70	0.00	0.00	0%	N/A
44040	Staff Travel & Training	0.00	199.00	0.00	0.00	0%	N/A
44100	Supplies - Office	0.00	21.95	0.00	0.00	0%	N/A
44250	Vehicle Fuel	3,749.17	4,546.87	0.00	0.00	0%	N/A
44260	Vehicle Maintenance & Repair	1,004.82	1,908.33	0.00	0.00	0%	N/A
44640	Telephone	631.20	1,009.82	0.00	0.00	0%	N/A
44680	Known Hardware Maintenance	14,303.98	15,634.02	0.00	0.00	0%	N/A
44700	Postage	1.05	0.00	0.00	0.00	0%	N/A
44710	Publications / Periodicals	435.68	423.70	0.00	0.00	0%	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 452 - Insurance							
45636	Child Outpatient - OHP	698,334.64	690,027.00	0.00	0.00	0%	N/A
45637	Adult Outpatient - OHP	139,193.76	130,490.75	0.00	0.00	0%	N/A
46630	MH 37 Sorpu Transport	718.25	306.00	0.00	0.00	0%	N/A
46760	Respite Foster Homes	0.00	900.00	0.00	0.00	0%	N/A
99782	Steering Committee User Charge	198.00	210.00	0.00	0.00	0%	N/A
Account Classification Total: MS - Material and Services		\$858,774.15	\$846,093.14	\$0.00	\$0.00	0%	0%
Sub Department Total: 452 - Insurance		\$924,898.26	\$904,711.80	\$0.00	\$0.00	0%	0%
Fund Revenue	Total: 730 - Mental Health	\$1,626,057.94	\$1,694,716.13	\$0.00	\$0.00	0%	0%
Fund Expenditure	Total: 730 - Mental Health	\$924,898.26	\$904,711.80	\$0.00	\$0.00	0%	0%
Fund Net	Total: 730 - Mental Health	\$701,159.68	\$790,004.33	\$0.00	\$0.00	0%	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 455 - Crisis							
<u>Revenues</u>							
IG - Intergovernmental							
33076	MH 24 Acute Care	43,745.32	84,628.56	0.00	0.00	0.00	N/A
33077	MH 25 Crisis	180,306.91	183,286.56	0.00	0.00	0.00	N/A
33079	Oregon Health Plan/JBH	331,715.82	801,509.96	0.00	0.00	0.00	N/A
33081	MH 30 PSRB	3,562.02	4,693.62	0.00	0.00	0.00	N/A
33373	M H 34	6,767.10	0.00	0.00	0.00	0.00	N/A
33405	Grants	22,114.00	0.00	0.00	0.00	0.00	N/A
33876	Collection Agency	4,903.17	0.00	0.00	0.00	0.00	N/A
34745	Non Resident adult MH	11,641.57	(15,480.54)	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$604,755.91	\$1,058,638.16	\$0.00	\$0.00	\$0.00	0%
CS - Charges for Service							
34370	Self Pay	4,482.72	4,088.14	0.00	0.00	0.00	N/A
34440	Commercial	4,323.65	4,257.94	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$8,806.37	\$8,346.08	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 455 - Crisis		\$613,562.28	\$1,066,984.24	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
PS - Personnel Services							
61316	Acc Tm Lead Case Manager	45,740.40	46,699.20	0.00	0.00	0.00	N/A
61610	Office Assistant III	24,951.84	26,532.97	0.00	0.00	0.00	N/A
62432	Case Manager	37,847.88	38,085.02	0.00	0.00	0.00	N/A
62527	Resp/Acc TM Coordinator	66,631.70	28,090.79	0.00	0.00	0.00	N/A
62550	MH Therapist	283,935.52	196,914.88	0.00	0.00	0.00	N/A
63659	Program Adm	36,054.72	5,292.39	0.00	0.00	0.00	N/A
63861	Crisis Mgmt/On Call	770.00	4,230.00	0.00	0.00	0.00	N/A
63900	Overtime	18.23	0.00	0.00	0.00	0.00	N/A
63930	FICA	35,320.88	25,454.31	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	196.70	191.46	0.00	0.00	0.00	N/A
63941	Workmans Compensation	0.00	2,494.44	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 455 - Crisis							
63950	Medical Insurance	73,673.96	59,251.42	0.00	0.00	0.00	N/A
63951	Life Insurance	247.17	165.64	0.00	0.00	0.00	N/A
63952	Short Term Disability	204.92	157.48	0.00	0.00	0.00	N/A
63960	Retirement - General	48,858.89	32,744.95	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	10,520.00	8,724.17	0.00	0.00	0.00	N/A
63990	Cell Phone Allowance	720.00	240.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$665,692.81	\$475,269.12	\$0.00	\$0.00	\$0.00	0%

MS - Material and Services

44010	Mgmt Travel & Training	182.40	135.70	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	1,080.48	2,492.67	0.00	0.00	0.00	N/A
44100	Supplies - Office	4,834.92	7,691.29	0.00	0.00	0.00	N/A
44110	Supplies - Other	2,354.72	3,471.48	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	753.10	1,124.42	0.00	0.00	0.00	N/A
44260	Vehicle Maintenance & Repair	232.45	1,340.68	0.00	0.00	0.00	N/A
44270	Bldg Maintenance & Repair	1,340.22	1,712.75	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	774.26	2,802.01	0.00	0.00	0.00	N/A
44320	Grounds Maintenance & Repair	0.00	840.00	0.00	0.00	0.00	N/A
44350	Recruitment	677.40	0.00	0.00	0.00	0.00	N/A
44530	Janitorial Services	0.00	960.53	0.00	0.00	0.00	N/A
44570	Fees for Service	889.75	1,275.47	0.00	0.00	0.00	N/A
44590	Committee Expenses	661.00	998.15	0.00	0.00	0.00	N/A
44600	Utilities - Gas	716.84	636.99	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	359.13	525.11	0.00	0.00	0.00	N/A
44620	Utilities - Electricity	1,446.16	1,477.65	0.00	0.00	0.00	N/A
44630	Garbage Pickup	340.60	371.89	0.00	0.00	0.00	N/A
44640	Telephone	9,396.51	9,275.97	0.00	0.00	0.00	N/A
44700	Postage	44.00	0.00	0.00	0.00	0.00	N/A
44710	Publications / Periodicals	49.95	0.00	0.00	0.00	0.00	N/A
46324	MH34	6,767.10	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	0.00	47,284.00	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	1,782.00	1,995.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 455 - Crisis							
Account Classification Total: MS - Material and Services		\$34,682.99	\$86,411.76	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 455 - Crisis		\$700,375.80	\$561,680.88	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 730 - Mental Health	\$613,562.28	\$1,066,984.24	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 730 - Mental Health	\$700,375.80	\$561,680.88	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 730 - Mental Health	(\$86,813.52)	\$505,303.36	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 730 - Mental Health

Department: 451 - Mental Health

Sub Department: 457 - Outpatient Treatment

Revenues

IG - Intergovernmental

33076	MH 24 Acute Care	43,745.29	0.00	0.00	0.00	0.00	N/A
33079	Oregon Health Plan/JBH	575,624.52	553,209.93	522,793.00	459,925.00	(62,868.00)	-12%
33083	MH 20 Non Residential Adult	254,842.57	283,767.00	0.00	0.00	0.00	N/A
33405	Grants	0.00	22,114.00	0.00	0.00	0.00	N/A
33612	Grants - Transportation	39,024.05	13,967.00	9,017.00	8,000.00	(1,017.00)	-11%
33613	Medicare	0.00	3,350.45	0.00	12,000.00	12,000.00	N/A
33873	Records Request	0.00	23.45	2,900.00	1,500.00	(1,400.00)	-48%
33876	Collection Agency	0.00	15.00	1,000.00	1,000.00	0.00	0%
37642	M.H. 37	0.00	0.00	552,242.00	552,242.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$913,236.43	\$876,446.83	\$1,087,952.00	\$1,034,667.00	(\$53,285.00)	-5%

CS - Charges for Service

33870	Medicaid	1,719.39	1,450.96	4,000.00	2,200.00	(1,800.00)	-45%
34171	Contracts	3,186.00	2,856.96	3,185.00	2,500.00	(685.00)	-22%
34370	Self Pay	4,482.91	4,724.86	7,000.00	5,000.00	(2,000.00)	-29%
34440	Commercial	4,323.78	4,846.05	11,000.00	10,000.00	(1,000.00)	-9%
Account Classification Total: CS - Charges for Service		\$13,712.08	\$13,878.83	\$25,185.00	\$19,700.00	(\$5,485.00)	-22%

Sub Department Total: 457 - Outpatient Treatment		\$926,948.51	\$890,365.26	\$1,113,137.00	\$1,054,367.00	(\$58,770.00)	-5%
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Expenditures

PS - Personnel Services

61312	MH Case Manager Coordinator	57,610.61	20,618.28	0.00	0.00	0.00	N/A
61495	Office Technician	15,753.93	31,498.08	32,053.00	61,829.00	29,776.00	93%
61610	Office Assistant III	0.00	27,960.00	82,861.00	87,091.00	4,230.00	5%
61732	Program Manager	0.00	17,113.52	15,264.00	0.00	(15,264.00)	-100%
62402	Transportation Specialist	37,620.55	12,254.45	0.00	0.00	0.00	N/A
62550	MH Therapist	0.00	134,209.72	260,565.00	236,479.00	(24,086.00)	-9%
62590	Specialist	69,032.55	19,326.32	0.00	0.00	0.00	N/A
62680	Comm Support Case Manager	231,795.37	181,262.53	223,744.00	133,251.00	(90,493.00)	-40%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 457 - Outpatient Treatment							
63652	Program Case Manager	52,788.00	33,690.00	0.00	0.00	0.00	N/A
63659	Program Adm	0.00	0.00	50,858.00	53,780.00	2,922.00	6%
63861	Crisis Mgmt/On Call	0.00	2,400.00	12,500.00	15,000.00	2,500.00	20%
63900	Overtime	0.00	0.00	0.00	1,000.00	1,000.00	N/A
63930	FICA	32,336.97	35,032.43	52,620.00	45,084.00	(7,536.00)	-14%
63940	Workmans Compensation Tax	193.14	262.26	577.00	482.00	(95.00)	-16%
63941	Workmans Compensation	0.00	3,961.60	15,820.00	13,555.00	(2,265.00)	-14%
63950	Medical Insurance	80,280.58	67,660.67	121,500.00	130,200.00	8,700.00	7%
63951	Life Insurance	283.41	230.11	315.00	292.00	(23.00)	-7%
63952	Short Term Disability	235.07	220.77	306.00	286.00	(20.00)	-7%
63960	Retirement - General	45,594.36	47,087.12	73,369.00	91,733.00	18,364.00	25%
63980	Unemployment Compensation	12,432.00	10,613.46	15,820.00	13,555.00	(2,265.00)	-14%
63990	Cell Phone Allowance	0.00	0.00	0.00	900.00	900.00	N/A
Account Classification Total: PS - Personnel Services		\$635,956.54	\$645,401.32	\$958,172.00	\$884,517.00	(\$73,655.00)	-8%

MS - Material and Services

44010	Mgmt Travel & Training	41.55	163.70	1,000.00	1,500.00	500.00	50%
44040	Staff Travel & Training	380.87	3,040.77	2,500.00	4,700.00	2,200.00	88%
44095	Moving Expenses	0.00	0.00	500.00	0.00	(500.00)	-100%
44100	Supplies - Office	29.64	257.43	7,600.00	4,500.00	(3,100.00)	-41%
44110	Supplies - Other	519.61	1,555.74	2,800.00	6,560.00	3,760.00	134%
44113	Office Equipment	0.00	1,735.53	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	1,077.84	0.00	0.00	0.00	N/A
44200	Dues / Fees	0.00	40.00	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	4,683.73	2,408.68	5,000.00	2,500.00	(2,500.00)	-50%
44260	Vehicle Maintenance & Repair	4,374.78	2,092.26	3,370.00	1,500.00	(1,870.00)	-55%
44300	Equip Maintenance & Repair	717.33	762.28	2,000.00	2,000.00	0.00	0%
44570	Fees for Service	112.17	504.65	1,000.00	1,000.00	0.00	0%
44581	Drop In Center	2,337.33	447.29	0.00	1,000.00	1,000.00	N/A
44590	Committee Expenses	0.00	0.00	350.00	0.00	(350.00)	-100%
44640	Telephone	4,995.05	9,072.98	12,000.00	13,000.00	1,000.00	8%
44700	Postage	20.17	53.31	25.00	25.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 457 - Outpatient Treatment							
44710	Publications / Periodicals	0.00	0.00	100.00	100.00	0.00	0%
45600	Socialization Therapy	341.71	314.84	500.00	300.00	(200.00)	-40%
45610	Client Transportation	11,458.50	11,224.50	8,500.00	19,000.00	10,500.00	124%
45680	Client Assistance	0.00	5.99	0.00	500.00	500.00	N/A
46760	Respite Foster Homes	0.00	900.00	3,000.00	0.00	(3,000.00)	-100%
99770	Internal Services	51,787.00	51,787.00	99,071.00	111,665.00	12,594.00	13%
99782	Steering Committee User Charge	2,376.00	2,520.00	3,570.00	0.00	(3,570.00)	-100%
Account Classification Total: MS - Material and Services		\$84,175.44	\$89,964.79	\$152,886.00	\$169,850.00	\$16,964.00	11%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	2,079.00	2,079.00	0.00	(2,079.00)	-100%
99783	Trans - Phones	2,772.00	693.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$2,772.00	\$2,772.00	\$2,079.00	\$0.00	(\$2,079.00)	-100%
Sub Department Total: 457 - Outpatient Treatment		\$722,903.98	\$738,138.11	\$1,113,137.00	\$1,054,367.00	(\$58,770.00)	-5%
Fund Revenue Total: 730 - Mental Health		\$926,948.51	\$890,365.26	\$1,113,137.00	\$1,054,367.00	(\$58,770.00)	-5%
Fund Expenditure Total: 730 - Mental Health		\$722,903.98	\$738,138.11	\$1,113,137.00	\$1,054,367.00	(\$58,770.00)	-5%
Fund Net Total: 730 - Mental Health		\$204,044.53	\$152,227.15	\$0.00	\$0.00	\$0.00	-5%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 458 - Medical Service							
<u>Revenues</u>							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	593,511.13	947,878.48	773,179.00	504,403.00	(268,776.00)	-35%
33613	Medicare	23,019.40	35,150.46	28,500.00	12,500.00	(16,000.00)	-56%
33873	Records Request	4,068.41	2,889.59	0.00	1,250.00	1,250.00	N/A
Account Classification Total: IG - Intergovernmental		\$620,598.94	\$985,918.53	\$801,679.00	\$518,153.00	(\$283,526.00)	-35%
CS - Charges for Service							
33870	Medicaid	4,138.99	3,868.99	4,000.00	2,200.00	(1,800.00)	-45%
34370	Self Pay	4,551.84	4,728.01	3,500.00	5,100.00	1,600.00	46%
34440	Commercial	4,515.46	4,387.93	5,000.00	5,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$13,206.29	\$12,984.93	\$12,500.00	\$12,300.00	(\$200.00)	-2%
Sub Department Total: 458 - Medical Service		\$633,805.23	\$998,903.46	\$814,179.00	\$530,453.00	(\$283,726.00)	-35%
<u>Expenditures</u>							
PS - Personnel Services							
61730	Mental Health Manager	0.00	18,880.79	0.00	0.00	0.00	N/A
61780	Physician	135,905.42	0.00	0.00	0.00	0.00	N/A
61930	Licensed Practical Nurse	0.00	0.00	30,000.00	38,547.00	8,547.00	28%
62350	Medical Transcriptionist	0.00	22,377.19	30,472.00	0.00	(30,472.00)	-100%
62385	Certified Nursing Assistant	0.00	0.00	0.00	20,901.00	20,901.00	N/A
62390	Nurse Practitioner	38,729.03	18,824.54	33,333.00	100,000.00	66,667.00	200%
62400	Psychiatrist	201,000.00	100,019.90	83,200.00	199,680.00	116,480.00	140%
62432	Case Manager	42,840.00	44,721.95	21,686.00	0.00	(21,686.00)	-100%
62590	Specialist	0.00	18,738.72	19,469.00	0.00	(19,469.00)	-100%
62672	Mental Health RN	56,556.70	44,482.06	7,439.00	0.00	(7,439.00)	-100%
63861	Crisis Mgmt/On Call	8,736.00	6,884.00	3,000.00	0.00	(3,000.00)	-100%
63900	Overtime	1,131.20	384.29	0.00	0.00	0.00	N/A
63920	Temporary Help	0.00	6,689.13	12,000.00	0.00	(12,000.00)	-100%
63930	FICA	24,235.09	15,167.44	18,252.00	27,583.00	9,331.00	51%
63940	Workmans Compensation Tax	80.07	102.32	131.00	131.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 458 - Medical Service							
63941	Workmans Compensation	0.00	1,550.51	3,443.00	8,293.00	4,850.00	141%
63950	Medical Insurance	33,795.16	19,782.20	30,375.00	35,340.00	4,965.00	16%
63951	Life Insurance	114.80	94.80	84.00	84.00	0.00	0%
63952	Short Term Disability	95.20	90.95	82.00	82.00	0.00	0%
63960	Retirement - General	47,413.51	26,008.00	25,702.00	57,691.00	31,989.00	124%
63980	Unemployment Compensation	12,605.00	6,460.94	3,443.00	8,293.00	4,850.00	141%
63990	Cell Phone Allowance	0.00	225.00	0.00	1,440.00	1,440.00	N/A
Account Classification Total: PS - Personnel Services		\$603,237.18	\$351,484.73	\$322,111.00	\$498,065.00	\$175,954.00	55%
 MS - Material and Services							
44010	Mgmt Travel & Training	1,979.83	13.20	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	3,533.10	2,231.77	5,000.00	5,000.00	0.00	0%
44070	Supplies - Emer Med FD	0.00	0.00	300.00	300.00	0.00	0%
44100	Supplies - Office	0.00	460.47	3,230.00	1,000.00	(2,230.00)	-69%
44110	Supplies - Other	972.66	491.37	1,190.00	1,000.00	(190.00)	-16%
44114	Office Furniture	0.00	846.72	0.00	0.00	0.00	N/A
44200	Dues / Fees	418.00	81.00	750.00	750.00	0.00	0%
44300	Equip Maintenance & Repair	273.47	142.85	0.00	0.00	0.00	N/A
44640	Telephone	1,241.17	2,288.45	2,500.00	2,700.00	200.00	8%
44680	Known Hardware Maintenance	8,151.00	8,555.00	0.00	0.00	0.00	N/A
44700	Postage	13.53	15.96	25.00	200.00	175.00	700%
44710	Publications / Periodicals	0.00	0.00	200.00	200.00	0.00	0%
44970	Professional Services	63,057.44	304,438.62	457,600.00	0.00	(457,600.00)	-100%
45143	Cont Svce - Psychiatrist	0.00	0.00	0.00	0.00	0.00	N/A
45680	Client Assistance	2,196.65	1,744.37	2,000.00	300.00	(1,700.00)	-85%
45800	Refunds	0.00	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	18,013.00	18,013.00	18,013.00	20,938.00	2,925.00	16%
99782	Steering Committee User Charge	990.00	1,050.00	1,260.00	0.00	(1,260.00)	-100%
Account Classification Total: MS - Material and Services		\$100,839.85	\$340,372.78	\$492,068.00	\$32,388.00	(\$459,680.00)	-93%
Sub Department Total: 458 - Medical Service		\$704,077.03	\$691,857.51	\$814,179.00	\$530,453.00	(\$283,726.00)	-35%

LIVE Klamath County LIVE
Budget Worksheet Report

			2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Account Number	Description							
Fund: 730 - Mental Health								
Department: 451 - Mental Health								
Sub Department: 458 - Medical Service								
	Fund Revenue	Total: 730 - Mental Health	\$633,805.23	\$998,903.46	\$814,179.00	\$530,453.00	(\$283,726.00)	-35%
	Fund Expenditure	Total: 730 - Mental Health	\$704,077.03	\$691,857.51	\$814,179.00	\$530,453.00	(\$283,726.00)	-35%
	Fund Net	Total: 730 - Mental Health	(\$70,271.80)	\$307,045.95	\$0.00	\$0.00	\$0.00	-35%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 466 - MRDD Case Management							
<u>Revenues</u>							
IG - Intergovernmental							
33081	MH 30 PSRB	12,038.64	19,943.62	0.00	0.00	0.00	N/A
33085	DD 150 Family Support	16,744.73	19,582.74	19,583.00	20,000.00	417.00	2%
33370	DD 57 Special Project	0.00	0.00	0.00	3,000.00	3,000.00	N/A
33371	DD 55	62,848.67	74,926.51	74,927.00	75,000.00	73.00	0%
33372	DD 151	25,951.43	2,100.00	0.00	10,000.00	10,000.00	N/A
33606	LA02 Eligibility	124,097.52	187,075.00	187,075.00	187,075.00	0.00	0%
33608	DD 49 In Home Support	130,551.70	168,210.09	177,407.00	205,000.00	27,593.00	16%
33615	DD 48 Case Management	631,309.68	738,549.84	738,550.00	738,550.00	0.00	0%
33621	DD 147 Quality Assurance	30,667.47	0.00	0.00	0.00	0.00	N/A
37642	M.H. 37	0.00	0.00	15,881.00	21,168.00	5,287.00	33%
Account Classification Total: IG - Intergovernmental		\$1,034,209.84	\$1,210,387.80	\$1,213,423.00	\$1,259,793.00	\$46,370.00	4%
CS - Charges for Service							
34735	DD 56 Rent Subsidy	26,125.92	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$26,125.92	\$0.00	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	11.60	2.00	0.00	50.00	50.00	N/A
Account Classification Total: MI - Miscellaneous		\$11.60	\$2.00	\$0.00	\$50.00	\$50.00	
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	150,000.00	150,000.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	
Sub Department Total: 466 - MRDD Case Management		\$1,060,347.36	\$1,210,389.80	\$1,213,423.00	\$1,409,843.00	\$196,420.00	16%
<u>Expenditures</u>							
PS - Personnel Services							
60170	Administrative Assistant	33,637.12	35,454.24	35,318.00	35,454.00	136.00	0%
61600	Office Assistant II	12,575.19	22,080.58	22,925.00	23,928.00	1,003.00	4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 466 - MRDD Case Management							
62432	Case Manager	280,118.18	324,082.34	378,123.00	344,300.00	(33,823.00)	-9%
62441	Qual Assur Case Mgr	52,337.54	0.00	0.00	0.00	0.00	N/A
62526	DD Case Manager Supervisor	53,843.76	54,982.08	54,982.00	56,060.00	1,078.00	2%
62540	DD Program Coordinator	65,459.52	66,842.64	66,843.00	66,843.00	0.00	0%
63920	Temporary Help	0.00	0.00	6,000.00	0.00	(6,000.00)	-100%
63930	FICA	33,955.93	36,368.58	43,161.00	40,284.00	(2,877.00)	-7%
63940	Workmans Compensation Tax	200.83	286.14	477.00	405.00	(72.00)	-15%
63941	Workmans Compensation	0.00	3,957.44	12,976.00	12,111.00	(865.00)	-7%
63950	Medical Insurance	71,302.70	63,249.05	103,275.00	109,275.00	6,000.00	6%
63951	Life Insurance	284.95	246.55	273.00	251.00	(22.00)	-8%
63952	Short Term Disability	236.30	236.30	265.00	245.00	(20.00)	-8%
63960	Retirement - General	48,963.99	49,005.43	61,401.00	84,254.00	22,853.00	37%
63980	Unemployment Compensation	12,303.00	11,800.23	12,976.00	12,111.00	(865.00)	-7%
Account Classification Total: PS - Personnel Services		\$665,219.01	\$668,591.60	\$798,995.00	\$785,521.00	(\$13,474.00)	-2%

MS - Material and Services

44010	Mgmt Travel & Training	1,794.83	2,792.50	2,500.00	2,500.00	0.00	0%
44040	Staff Travel & Training	4,047.11	2,827.70	3,500.00	5,000.00	1,500.00	43%
44100	Supplies - Office	2,304.21	7,783.56	3,500.00	4,900.00	1,400.00	40%
44110	Supplies - Other	1,752.65	1,947.76	1,500.00	1,000.00	(500.00)	-33%
44113	Office Equipment	0.00	0.00	0.00	3,000.00	3,000.00	N/A
44250	Vehicle Fuel	3,817.86	4,778.54	4,200.00	4,500.00	300.00	7%
44260	Vehicle Maintenance & Repair	862.74	2,427.74	1,200.00	4,000.00	2,800.00	233%
44264	Security/Alarms	1,290.00	1,787.50	1,950.00	2,000.00	50.00	3%
44270	Bldg Maintenance & Repair	280.00	0.00	0.00	0.00	0.00	N/A
44271	Bldg Maint & Repair - Richmond	275.00	4,332.50	1,500.00	4,000.00	2,500.00	167%
44300	Equip Maintenance & Repair	622.73	1,061.22	500.00	1,500.00	1,000.00	200%
44320	Grounds Maintenance & Repair	0.00	950.00	0.00	500.00	500.00	N/A
44530	Janitorial Services	0.00	2,729.65	5,400.00	5,500.00	100.00	2%
44570	Fees for Service	10,567.64	1,059.63	500.00	500.00	0.00	0%
44600	Utilities - Gas	1,312.59	2,436.16	2,500.00	2,500.00	0.00	0%
44610	Utilities - Water / Sewer	434.84	528.56	646.00	650.00	4.00	1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 466 - MRDD Case Management							
44620	Utilities - Electricity	3,611.10	8,040.32	10,151.00	10,000.00	(151.00)	-1%
44630	Garbage Pickup	478.79	827.94	960.00	960.00	0.00	0%
44640	Telephone	8,509.92	10,993.33	9,000.00	10,500.00	1,500.00	17%
44700	Postage	1,093.96	848.51	700.00	600.00	(100.00)	-14%
44710	Publications / Periodicals	120.00	0.00	100.00	150.00	50.00	50%
44735	DD 56 Rent Subsidy	26,125.92	0.00	0.00	0.00	0.00	N/A
45686	FS - Client Assistance	161,750.27	191,211.47	196,990.00	197,000.00	10.00	0%
45688	Client Assistance - LT Div	9,976.34	330.00	48,000.00	10,000.00	(38,000.00)	-79%
45800	Refunds	11,129.18	0.00	0.00	0.00	0.00	N/A
45880	Computer Software	0.00	0.00	0.00	7,050.00	7,050.00	N/A
46335	DD 51 Supported Living	8,066.00	0.00	0.00	0.00	0.00	N/A
46341	DD 57 Special Projects	0.00	0.00	0.00	3,000.00	3,000.00	N/A
99770	Internal Services	31,523.00	31,523.00	31,523.00	34,895.00	3,372.00	11%
99782	Steering Committee User Charge	2,574.00	2,520.00	2,730.00	0.00	(2,730.00)	-100%
Account Classification Total: MS - Material and Services		\$294,320.68	\$283,737.59	\$329,550.00	\$316,205.00	(\$13,345.00)	-4%
CO - Capital Outlay							
88070	Office Equipment	0.00	0.00	74,578.00	0.00	(74,578.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$74,578.00	\$0.00	(\$74,578.00)	-100%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	200.00	300.00	300.00	0.00	0%
99783	Trans - Phones	200.00	847.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$10,200.00	\$11,047.00	\$10,300.00	\$10,300.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	297,817.00	297,817.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$297,817.00	\$297,817.00	
Sub Department Total: 466 - MRDD Case Management		\$969,739.69	\$963,376.19	\$1,213,423.00	\$1,409,843.00	\$196,420.00	16%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 466 - MRDD Case Management							
Fund Revenue	Total: 730 - Mental Health	\$1,060,347.36	\$1,210,389.80	\$1,213,423.00	\$1,409,843.00	\$196,420.00	16%
Fund Expenditure	Total: 730 - Mental Health	\$969,739.69	\$963,376.19	\$1,213,423.00	\$1,409,843.00	\$196,420.00	16%
Fund Net	Total: 730 - Mental Health	\$90,607.67	\$247,013.61	\$0.00	\$0.00	\$0.00	16%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 469 - MH Supported Employment							
<u>Revenues</u>							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	125,206.47	214,730.05	72,619.00	44,399.00	(28,220.00)	-39%
33605	Title 19	133.01	729.41	0.00	0.00	0.00	N/A
37642	M.H. 37	0.00	45,000.00	110,000.00	160,000.00	50,000.00	45%
Account Classification Total: IG - Intergovernmental		\$125,339.48	\$260,459.46	\$182,619.00	\$204,399.00	\$21,780.00	12%
CS - Charges for Service							
34282	Revenues - Vending Machine	303.00	250.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$303.00	\$250.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 469 - MH Supported Employment		\$125,642.48	\$260,709.46	\$182,619.00	\$204,399.00	\$21,780.00	12%
<u>Expenditures</u>							
PS - Personnel Services							
62432	Case Manager	44,127.00	76,021.40	122,996.00	130,161.00	7,165.00	6%
62590	Specialist	36,056.90	9,900.00	0.00	0.00	0.00	N/A
63930	FICA	5,283.09	6,046.10	9,561.00	9,957.00	396.00	4%
63940	Workmans Compensation Tax	34.37	51.07	75.00	103.00	28.00	37%
63941	Workmans Compensation	0.00	644.46	2,010.00	2,994.00	984.00	49%
63950	Medical Insurance	18,003.56	14,259.08	23,557.00	27,900.00	4,343.00	18%
63951	Life Insurance	49.20	42.60	42.00	63.00	21.00	50%
63952	Short Term Disability	40.80	40.80	41.00	61.00	20.00	49%
63960	Retirement - General	8,011.83	8,592.55	13,747.00	20,826.00	7,079.00	51%
63980	Unemployment Compensation	2,589.00	1,974.07	2,010.00	2,994.00	984.00	49%
Account Classification Total: PS - Personnel Services		\$114,195.75	\$117,572.13	\$174,039.00	\$195,059.00	\$21,020.00	12%
MS - Material and Services							
44040	Staff Travel & Training	35.50	3,115.20	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	0.00	578.99	1,140.00	0.00	(1,140.00)	-100%
44110	Supplies - Other	2,116.50	1,867.04	420.00	1,440.00	1,020.00	243%
44131	Vending Machine Expense	1,112.72	210.85	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 469 - MH Supported Employment							
44250	Vehicle Fuel	3,230.01	2,309.44	2,000.00	1,200.00	(800.00)	-40%
44260	Vehicle Maintenance & Repair	885.70	1,949.72	450.00	1,300.00	850.00	189%
44590	Committee Expenses	0.00	0.00	0.00	400.00	400.00	N/A
44640	Telephone	867.32	1,870.43	1,750.00	3,100.00	1,350.00	77%
45600	Socialization Therapy	220.96	600.00	900.00	400.00	(500.00)	-56%
99782	Steering Committee User Charge	396.00	420.00	420.00	0.00	(420.00)	-100%
Account Classification Total: MS - Material and Services		\$8,864.71	\$12,921.67	\$8,580.00	\$9,340.00	\$760.00	9%
IF - Interfund Transfers							
99783	Trans - Phones	0.00	154.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$154.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 469 - MH Supported Employment		\$123,060.46	\$130,647.80	\$182,619.00	\$204,399.00	\$21,780.00	12%
Fund Revenue	Total: 730 - Mental Health	\$125,642.48	\$260,709.46	\$182,619.00	\$204,399.00	\$21,780.00	12%
Fund Expenditure	Total: 730 - Mental Health	\$123,060.46	\$130,647.80	\$182,619.00	\$204,399.00	\$21,780.00	12%
Fund Net	Total: 730 - Mental Health	\$2,582.02	\$130,061.66	\$0.00	\$0.00	\$0.00	12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 470 - Phoenix Place							
<u>Revenues</u>							
IG - Intergovernmental							
33081	MH 30 PSRB	11,229.49	5,957.26	0.00	0.00	0.00	N/A
33083	MH 20 Non Residential Adult	35,492.04	35,492.04	40,227.00	35,492.00	(4,735.00)	-12%
33084	MH 28 Residential Treatment	484,128.36	517,477.64	453,105.00	409,527.00	(43,578.00)	-10%
33601	JBH Acute Care Contract	481,800.00	481,800.00	481,800.00	481,800.00	0.00	0%
33612	Grants - Transportation	2,354.00	0.00	0.00	0.00	0.00	N/A
34745	Non Resident adult MH	11,340.54	0.00	0.00	0.00	0.00	N/A
37642	M.H. 37	0.00	0.00	5,294.00	5,294.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$1,026,344.43	\$1,040,726.94	\$980,426.00	\$932,113.00	(\$48,313.00)	-5%
CS - Charges for Service							
33095	Secure Transport	4,353.08	4,204.50	3,000.00	1,000.00	(2,000.00)	-67%
33614	Respite Care	12,555.00	3,901.71	10,000.00	7,000.00	(3,000.00)	-30%
33870	Medicaid	15,752.85	729.40	40,000.00	0.00	(40,000.00)	-100%
34370	Self Pay	150,494.82	64,310.13	55,000.00	73,500.00	18,500.00	34%
Account Classification Total: CS - Charges for Service		\$183,155.75	\$73,145.74	\$108,000.00	\$81,500.00	(\$26,500.00)	-25%
TI - Interfund Transfers							
39201	Trans - MH Admin	0.00	125,525.00	528,883.00	467,726.00	(61,157.00)	-12%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$125,525.00	\$528,883.00	\$467,726.00	(\$61,157.00)	-12%
Sub Department Total: 470 - Phoenix Place		\$1,209,500.18	\$1,239,397.68	\$1,617,309.00	\$1,481,339.00	(\$135,970.00)	-8%
<u>Expenditures</u>							
PS - Personnel Services							
61610	Office Assistant III	19,685.99	24,316.64	24,633.00	25,722.00	1,089.00	4%
61733	Clinical Care Coord	47,551.12	50,734.95	53,018.00	55,409.00	2,391.00	5%
62390	Nurse Practitioner	0.00	1,459.50	0.00	0.00	0.00	N/A
62550	MH Therapist	0.00	0.00	45,066.00	46,867.00	1,801.00	4%
62590	Specialist	0.00	6,617.52	33,469.00	39,088.00	5,619.00	17%
63649	Lead Residential Specialist	40,019.20	37,723.14	17,893.00	0.00	(17,893.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 470 - Phoenix Place							
63650	Residential Case Manager	40,551.00	0.00	83,521.00	39,747.00	(43,774.00)	-52%
63654	Residential Specialist	423,178.78	445,608.53	483,525.00	506,911.00	23,386.00	5%
63656	Residential RN	58,212.00	60,996.24	63,597.00	62,964.00	(633.00)	-1%
63659	Program Adm	36,054.72	19,021.03	68,808.00	64,821.00	(3,987.00)	-6%
63660	Residential Program Mgr	0.00	25,356.54	61,778.00	0.00	(61,778.00)	-100%
63861	Crisis Mgmt/On Call	980.00	1,340.00	16,300.00	22,500.00	6,200.00	38%
63900	Overtime	4,035.10	4,642.40	5,500.00	6,000.00	500.00	9%
63910	Secure Transport	21,395.08	41,484.50	40,489.00	32,095.00	(8,394.00)	-21%
63920	Temporary Help	0.00	3,662.12	0.00	0.00	0.00	N/A
63930	FICA	48,609.82	53,385.99	76,389.00	69,086.00	(7,303.00)	-10%
63940	Workmans Compensation Tax	374.05	536.77	941.00	788.00	(153.00)	-16%
63941	Workmans Compensation	0.00	5,969.19	22,967.00	20,771.00	(2,196.00)	-10%
63950	Medical Insurance	102,322.17	90,273.70	146,610.00	154,380.00	7,770.00	5%
63951	Life Insurance	348.23	296.28	399.00	376.00	(23.00)	-6%
63952	Short Term Disability	288.83	284.25	388.00	367.00	(21.00)	-5%
63960	Retirement - General	52,148.40	49,961.59	83,879.00	107,667.00	23,788.00	28%
63980	Unemployment Compensation	17,770.00	17,004.82	22,967.00	20,771.00	(2,196.00)	-10%
63990	Cell Phone Allowance	720.00	760.00	960.00	960.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$914,244.49	\$941,435.70	\$1,353,097.00	\$1,277,290.00	(\$75,807.00)	-6%

MS - Material and Services

44010	Mgmt Travel & Training	473.00	115.00	500.00	600.00	100.00	20%
44040	Staff Travel & Training	1,314.78	2,242.41	1,000.00	3,000.00	2,000.00	200%
44070	Supplies - Emer Med FD	44.20	0.00	0.00	0.00	0.00	N/A
44090	Operating Expenses	500.00	0.00	0.00	0.00	0.00	N/A
44100	Supplies - Office	3,293.09	1,565.15	1,500.00	1,200.00	(300.00)	-20%
44110	Supplies - Other	17,635.97	16,284.80	16,000.00	7,000.00	(9,000.00)	-56%
44113	Office Equipment	0.00	867.78	200.00	200.00	0.00	0%
44132	Secure Transport	3,169.15	5,253.77	5,000.00	1,000.00	(4,000.00)	-80%
44143	Supplies - Respite	470.10	154.64	500.00	400.00	(100.00)	-20%
44250	Vehicle Fuel	5,185.06	6,187.79	4,000.00	3,000.00	(1,000.00)	-25%
44260	Vehicle Maintenance & Repair	1,067.52	2,964.07	1,500.00	2,500.00	1,000.00	67%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 470 - Phoenix Place							
44264	Security/Alarms	150.00	600.00	600.00	600.00	0.00	0%
44270	Bldg Maintenance & Repair	5,126.96	3,321.29	5,000.00	9,757.00	4,757.00	95%
44300	Equip Maintenance & Repair	4,345.48	3,134.66	3,000.00	2,000.00	(1,000.00)	-33%
44320	Grounds Maintenance & Repair	0.00	485.00	5,000.00	3,000.00	(2,000.00)	-40%
44530	Janitorial Services	0.00	6,259.50	11,400.00	11,400.00	0.00	0%
44570	Fees for Service	2,392.38	2,917.94	3,000.00	3,000.00	0.00	0%
44600	Utilities - Gas	4,797.73	4,263.16	5,900.00	3,500.00	(2,400.00)	-41%
44610	Utilities - Water / Sewer	2,814.91	3,973.48	5,300.00	4,500.00	(800.00)	-15%
44620	Utilities - Electricity	9,678.52	9,889.17	13,900.00	3,200.00	(10,700.00)	-77%
44622	Utilities - Cable TV	1,452.62	673.90	1,500.00	900.00	(600.00)	-40%
44630	Garbage Pickup	2,293.08	2,497.99	3,800.00	1,500.00	(2,300.00)	-61%
44640	Telephone	11,462.06	9,415.01	12,000.00	5,500.00	(6,500.00)	-54%
44670	Equipment	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
44700	Postage	107.23	70.29	150.00	100.00	(50.00)	-33%
44710	Publications / Periodicals	121.00	144.00	200.00	400.00	200.00	100%
44745	Non Resident Adult MH	2,564.50	0.00	0.00	0.00	0.00	N/A
45020	Contract Services	5,142.00	3,537.48	4,992.00	4,992.00	0.00	0%
45600	Socialization Therapy	2,831.63	924.54	790.00	3,300.00	2,510.00	318%
45680	Client Assistance	757.61	798.98	1,000.00	1,800.00	800.00	80%
46600	Food	42,642.97	37,521.29	47,000.00	30,000.00	(17,000.00)	-36%
99782	Steering Committee User Charge	3,366.00	3,570.00	3,780.00	0.00	(3,780.00)	-100%
Account Classification Total: MS - Material and Services		\$135,199.55	\$129,633.09	\$168,512.00	\$108,349.00	(\$60,163.00)	-36%
CO - Capital Outlay							
88360	Equipment	549.99	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$549.99	\$0.00	\$0.00	\$0.00	\$0.00	0%
DS - Debt Service							
99950	Interfund Loan Principal	76,635.92	92,764.14	95,700.00	95,700.00	0.00	0%
99960	Interfund Loan Interest	1,664.08	2,935.86	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$78,300.00	\$95,700.00	\$95,700.00	\$95,700.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 470 - Phoenix Place							
	Sub Department Total: 470 - Phoenix Place	\$1,128,294.03	\$1,166,768.79	\$1,617,309.00	\$1,481,339.00	(\$135,970.00)	-8%
	Fund Revenue Total: 730 - Mental Health	\$1,209,500.18	\$1,239,397.68	\$1,617,309.00	\$1,481,339.00	(\$135,970.00)	-8%
	Fund Expenditure Total: 730 - Mental Health	\$1,128,294.03	\$1,166,768.79	\$1,617,309.00	\$1,481,339.00	(\$135,970.00)	-8%
	Fund Net Total: 730 - Mental Health	\$81,206.15	\$72,628.89	\$0.00	\$0.00	\$0.00	-8%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 472 - MH Subcontractors							
<u>Revenues</u>							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	0.00	0.00	784,924.00	817,027.00	32,103.00	4%
33086	AD 66A ITRS	90,745.85	90,745.85	0.00	0.00	0.00	N/A
33318	Child Adolscent Health	89,406.74	72,840.61	0.00	0.00	0.00	N/A
33460	SB 1065 Correct & Drug	27,177.36	19,121.51	33,000.00	5,000.00	(28,000.00)	-85%
33590	HB 2145 County Share	50,140.11	57,656.47	52,000.00	50,000.00	(2,000.00)	-4%
34605	Projects - County Drug	65,566.99	206,288.00	139,548.00	139,548.00	0.00	0%
34606	Federal Drug Court Grant	0.00	91,458.00	138,181.00	138,181.00	0.00	0%
34610	AD 61 ALC resident	686,565.00	688,446.00	688,446.00	275,500.00	(412,946.00)	-60%
34651	Services - AD Resident Capacity	160,600.00	161,040.00	161,040.00	161,040.00	0.00	0%
34730	AD 70 Prev/Ely Detect	77,000.00	93,500.00	0.00	0.00	0.00	N/A
37642	M.H. 37	0.00	0.00	635,217.00	654,000.00	18,783.00	3%
Account Classification Total: IG - Intergovernmental		\$1,247,202.05	\$1,481,096.44	\$2,632,356.00	\$2,240,296.00	(\$392,060.00)	-15%
CS - Charges for Service							
34650	AD 66 Drug Outpatient	411,147.96	346,760.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$411,147.96	\$346,760.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 472 - MH Subcontractors		\$1,658,350.01	\$1,827,856.44	\$2,632,356.00	\$2,240,296.00	(\$392,060.00)	-15%
<u>Expenditures</u>							
Department: 451 - Mental Health							
Sub Department: 472 - MH Subcontractors							
PS - Personnel Services							
61495	Office Technician	11,356.35	10,282.37	14,201.00	16,088.00	1,887.00	13%
63930	FICA	792.71	706.40	1,086.00	1,231.00	145.00	13%
63940	Workmans Compensation Tax	9.75	8.78	19.00	17.00	(2.00)	-11%
63941	Workmans Compensation	0.00	61.62	327.00	370.00	43.00	13%
63950	Medical Insurance	0.00	0.00	4,050.00	4,650.00	600.00	15%
63951	Life Insurance	10.20	10.59	11.00	21.00	10.00	91%
63952	Short Term Disability	8.50	10.20	10.00	20.00	10.00	100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 472 - MH Subcontractors							
63960	Retirement - General	1,134.43	1,028.13	1,562.00	2,574.00	1,012.00	65%
63980	Unemployment Compensation	250.00	236.25	327.00	370.00	43.00	13%
Account Classification Total: PS - Personnel Services		\$13,561.94	\$12,344.34	\$21,593.00	\$25,341.00	\$3,748.00	17%
 MS - Material and Services							
44110	Supplies - Other	0.00	0.00	0.00	1,700.00	1,700.00	N/A
44121	MH37	0.00	0.00	586,720.00	600,000.00	13,280.00	2%
44571	MH 2145 LFS - Service Fee	24,939.53	36,000.00	36,000.00	36,000.00	0.00	0%
44572	MH 2145 KADA - Service Fee	3,500.01	0.00	0.00	0.00	0.00	N/A
44573	Special Project Drug CRT Grant	139,540.00	135,597.59	139,548.00	139,548.00	0.00	0%
44574	Federal Drug Court Grant	0.00	88,045.21	138,181.00	138,181.00	0.00	0%
44590	Committee Expenses	125.65	35.52	300.00	100.00	(200.00)	-67%
44745	Non Resident Adult MH	0.00	2,000.00	0.00	0.00	0.00	N/A
44970	Professional Services	0.00	0.00	1,500.00	0.00	(1,500.00)	-100%
45636	Child Outpatient - OHP	0.00	0.00	690,027.00	690,027.00	0.00	0%
45637	Adult Outpatient - OHP	0.00	0.00	127,000.00	127,000.00	0.00	0%
45675	AD 66/Juvenile	75,036.03	77,044.00	0.00	0.00	0.00	N/A
46273	AD Residential Capacity S	160,600.00	161,040.00	161,040.00	161,040.00	0.00	0%
46278	AD 66 Drug CT Funding	45,277.96	41,392.00	0.00	0.00	0.00	N/A
46280	AD 61 ALC Residential	686,565.00	688,446.00	688,446.00	275,500.00	(412,946.00)	-60%
46282	LADPC SB 1065	0.00	0.00	33,000.00	45,859.00	12,859.00	39%
46286	AD 66A ITRS	83,410.56	93,467.85	0.00	0.00	0.00	N/A
46321	AD 66 Adult Drug Outpt	158,533.89	139,116.00	1.00	0.00	(1.00)	-100%
46323	AD66 Best Care/Drug Out Patient	44,207.36	52,280.04	0.00	0.00	0.00	N/A
46326	Child Ad MH 22	3,728.77	7,427.46	0.00	0.00	0.00	N/A
46327	Child Crisis Expense	8,501.40	9,133.18	9,000.00	0.00	(9,000.00)	-100%
46852	AD 70 Prevention	80,000.00	93,500.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$1,513,966.16	\$1,624,524.85	\$2,610,763.00	\$2,214,955.00	(\$395,808.00)	-15%
Sub Department Total: 472 - MH Subcontractors		\$1,527,528.10	\$1,636,869.19	\$2,632,356.00	\$2,240,296.00	(\$392,060.00)	-15%
Fund Revenue Total: 730 - Mental Health		\$1,658,350.01	\$1,827,856.44	\$2,632,356.00	\$2,240,296.00	(\$392,060.00)	-15%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 730 - Mental Health

Department: 451 - Mental Health

Sub Department: 472 - MH Subcontractors

Fund Expenditure	Total: 730 - Mental Health	\$1,527,528.10	\$1,636,869.19	\$2,632,356.00	\$2,240,296.00	(\$392,060.00)	-15%
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Fund Net	Total: 730 - Mental Health	\$130,821.91	\$190,987.25	\$0.00	\$0.00	\$0.00	-15%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 473 - Reach Properties							
<u>Revenues</u>							
CS - Charges for Service							
32200	Rental Income	0.00	0.00	11,040.00	12,120.00	1,080.00	10%
36072	Rent - White Ave	7,800.00	7,800.00	7,800.00	12,120.00	4,320.00	55%
36073	Rent - Reclamation	5,400.00	5,400.00	5,400.00	12,120.00	6,720.00	124%
Account Classification Total: CS - Charges for Service		\$13,200.00	\$13,200.00	\$24,240.00	\$36,360.00	\$12,120.00	50%
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	-100%
TI - Interfund Transfers							
37461	Trans - Reserve	0.00	0.00	25,173.00	0.00	(25,173.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$25,173.00	\$0.00	(\$25,173.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	27,452.00	27,452.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$27,452.00	\$27,452.00	
Sub Department Total: 473 - Reach Properties		\$13,200.00	\$13,200.00	\$51,413.00	\$63,812.00	\$12,399.00	24%
<u>Expenditures</u>							
MS - Material and Services							
44264	Security/Alarms	1,872.50	0.00	2,000.00	0.00	(2,000.00)	-100%
44270	Bldg Maintenance & Repair	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
44272	Bldg Maint & Repair - White	70.00	204.95	0.00	1,000.00	1,000.00	N/A
44273	Bldg Maint & Repair - Vine	2,220.00	0.00	0.00	2,000.00	2,000.00	N/A
44274	Bldg Maint & Repair - Reclam	35.00	35.00	0.00	1,000.00	1,000.00	N/A
44600	Utilities - Gas	2,899.65	0.00	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	695.91	0.00	0.00	0.00	0.00	N/A
44620	Utilities - Electricity	1,931.39	0.00	0.00	0.00	0.00	N/A
44670	Equipment	0.00	0.00	0.00	1,000.00	1,000.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 473 - Reach Properties							
Account Classification Total: MS - Material and Services		\$9,724.45	\$239.95	\$12,000.00	\$5,000.00	(\$7,000.00)	-58%
DS - Debt Service							
99910	Note Payable Principal	7,007.32	7,662.36	7,000.00	9,000.00	2,000.00	29%
99920	Note Payable Interest	6,192.68	5,537.64	6,200.00	4,200.00	(2,000.00)	-32%
Account Classification Total: DS - Debt Service		\$13,200.00	\$13,200.00	\$13,200.00	\$13,200.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	2,000.00	2,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	26,213.00	0.00	(26,213.00)	-100%
99980	Reserve Future Expenditures	0.00	0.00	0.00	43,612.00	43,612.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$0.00	\$26,213.00	\$43,612.00	\$17,399.00	66%
Sub Department Total: 473 - Reach Properties		\$22,924.45	\$13,439.95	\$51,413.00	\$63,812.00	\$12,399.00	24%
Fund Revenue	Total: 730 - Mental Health	\$13,200.00	\$13,200.00	\$51,413.00	\$63,812.00	\$12,399.00	24%
Fund Expenditure	Total: 730 - Mental Health	\$22,924.45	\$13,439.95	\$51,413.00	\$63,812.00	\$12,399.00	24%
Fund Net	Total: 730 - Mental Health	(\$9,724.45)	(\$239.95)	\$0.00	\$0.00	\$0.00	24%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9338 - Mental Health - Rent Reserve-DD							
Department: 451 - Mental Health							
Sub Department: 473 - Reach Properties							
<u>Revenues</u>							
CS - Charges for Service							
32200	Rental Income	14,298.80	11,040.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$14,298.80	\$11,040.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,005.72	101.48	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$1,005.72	\$101.48	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	15,453.67	13,643.43	25,173.00	0.00	(25,173.00)	-100%
Account Classification Total: FB - Fund Balances		\$15,453.67	\$13,643.43	\$25,173.00	\$0.00	(\$25,173.00)	-100%
Sub Department Total: 473 - Reach Properties		\$30,758.19	\$24,784.91	\$25,173.00	\$0.00	(\$25,173.00)	-100%
<u>Expenditures</u>							
MS - Material and Services							
44270	Bldg Maintenance & Repair	7,620.90	60.00	0.00	0.00	0.00	N/A
44272	Bldg Maint & Repair - White	7,635.07	0.00	0.00	0.00	0.00	N/A
44274	Bldg Maint & Repair - Reclam	1,858.79	152.50	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$17,114.76	\$212.50	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99120	Trans - Mental Health	0.00	0.00	25,173.00	0.00	(25,173.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$25,173.00	\$0.00	(\$25,173.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	13,643.43	24,572.41	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$13,643.43	\$24,572.41	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 473 - Reach Properties		\$30,758.19	\$24,784.91	\$25,173.00	\$0.00	(\$25,173.00)	-100%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9338 - Mental Health - Rent Reserve-DD							
Department: 451 - Mental Health							
Sub Department: 473 - Reach Properties							
Fund Revenue	Total: 9338 - Mental Health - Rent Reserve-DD	\$30,758.19	\$24,784.91	\$25,173.00	\$0.00	(\$25,173.00)	-100%
Fund Expenditure	Total: 9338 - Mental Health - Rent Reserve-DD	\$30,758.19	\$24,784.91	\$25,173.00	\$0.00	(\$25,173.00)	-100%
Fund Net	Total: 9338 - Mental Health - Rent Reserve-DD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

Klamath County, Oregon 2013-2014 Budget Presentation

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

Internal Support Program -These departments/programs provide needed support to all the actual public service programs.

- 101 - General Administration
- 102 - Human Resources & Risk Management
- 103 - County Counsel
- 104 - Finance
- 105 - Information Technology
- 585 - Maintenance
- 000 - Internal Services Fund Non-Departmental
- 151 - External Services

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Department Mission:

General Administration serves as a pivotal point of contact for the Board of County Commissioners. Our goal is to provide information and quality customer service in a professional manner to community members, departments, administrations, intergovernmental partnerships and other agencies on behalf of the Board.

Self-Imposed Services:

General Administration services are not mandated by state law but by the client, the Board of County Commissioners (BOCC). Some of those services are:

- Prepare all weekly agenda items that are presented to the Board of County Commissioners
- Prepare Resolutions and Orders as directed by the Board of County Commissioners
- Press Releases
- Public Meeting notices
- Executive Session notices
- Work with Special Districts, Boards, Committees and Advisory Councils and notify them of appointment/reappointments required to their district or board.
- Various County department projects as authorized by the Board of County Commissioners

Department Overview:

General Administration consists of 2 full-time employees who report directly to the Board of Commissioners and is responsible for organizing and managing day-to-day operations. Our department provides general information, direction and services to the county organization as a whole; this is accomplished by communicating effectively with employees and community members. This includes, but is not limited to:

- Managing, preparing, scheduling and processing of the Board's appointments, public meetings and agendas
- Coordinating the activities of the Board with elected officials, departments and interagency
- Department payroll and accounts payable
- Public Notices and Records Requests
- Provides information and assistance to Special Districts, Boards, Advisories and Committees
- Maintains reservations and scheduling of the *Community Room* for community members and organizations
- Processes liquor and gaming licenses
- Public Notary services

Successes and Challenges:

We continue to focus on promoting the County's core values and leaving positive impressions to change how citizens view government and its employees in these times of economic challenges.

One of our challenges has been communicating with Northern Klamath County and informing them of pertinent information, public notices, agendas & public meetings that may have an impact on their livelihoods.

To solve this, we have made arrangements with several local businesses that have means of advertising by way of classified ads and radio broadcast. Also included in this form of email distribution, we keep an open communication with our North County Community Action Team members.

Budget Overview:

As an Administrative Services Department our major revenue sources include a subsidy from other departments for administrative services and fees charged for services rendered or products sold.

Major expenditures include personal service costs, materials and services (office supplies and postage), capital outlay (new equipment) and transfers to other departments for cost sharing charges (insurance, technology, and maintenance).

General Administration budget is 2.0 Full-time Equivalent (FTE) and has not changed since last year's Budget.

Budget Summary	
Total Budget	\$172,903
Budget Change	None
Total Staff	2 FTE
Staff Change	None

Significant Changes:

General Administration budget has decreased by \$31,091 since last year's budget, which leaves this department running on basic necessities and will have no room for additional costs that may transpire over the 2014 budget year. No other significant changes have arisen from FY 2012/13 going into FY 2013/14.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
101 General Administration

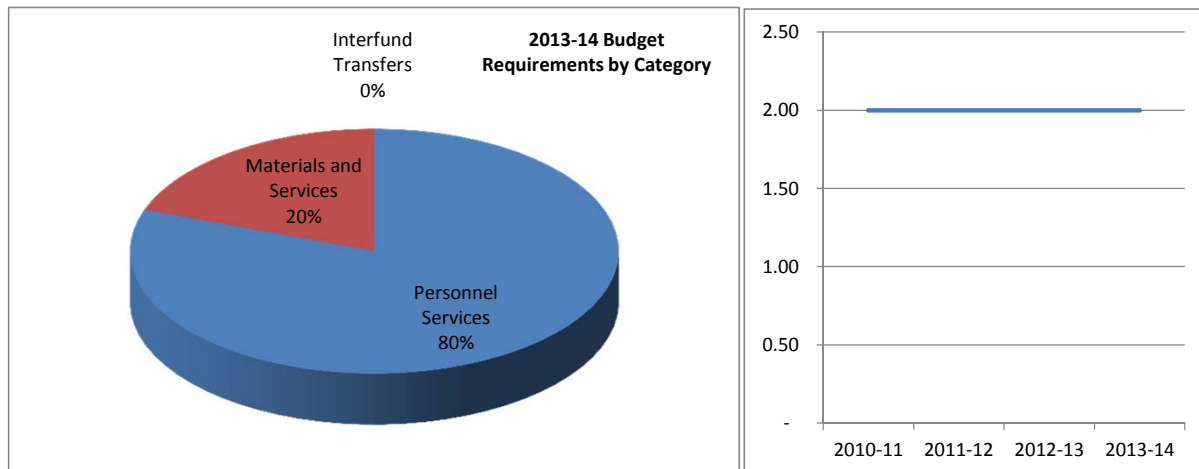
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	112,561	117,945	126,979	139,166
Materials and Services	83,264	71,457	77,015	33,737
Interfund Transfers	1,068	2,668	-	-
Total Requirements by Budgetary Category	196,893	192,070	203,994	172,903

<u>Requirements by Fund</u>				
Internal Services (150)	196,893	192,070	203,994	172,903
Total Requirements by Fund	196,893	192,070	203,994	172,903

<u>Resources by Budgetary Category</u>				
Intergovernmental	1,518	1,430	1,600	1,600
Charges for Services	54	60	25	25
Interfund Transfers	195,320	190,580	202,369	171,278
Total Resources by Budgetary Category	196,892	192,070	203,994	172,903

Full-Time Employee Equivalents	2.00	2.00	2.00	2.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
General Administration	172,903	139,166	2.00
Total Mandates	172,903	139,166	2.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Board of County Commissioners	Administrative Manager	15015110160150	1.0000	Non-Union	UF26	5	\$0.00	\$58,210.34	\$1,338.84	\$3,609.04	\$844.05	\$1,338.84	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,313.66	\$84,030.50
Board of County Commissioners	Secretary I	15015110161520	1.0000	Non-Union	UH15	6	\$0.00	\$35,680.48	\$820.65	\$2,212.19	\$517.37	\$820.65	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,708.88	\$55,135.95
			2.0000				\$0.00	\$93,890.82	\$2,159.49	\$5,821.23	\$1,361.42	\$2,159.49	\$68.90	\$18,600.00	\$41.76	\$40.80	\$15,022.53	\$139,166.45

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 101 - Administration							
<u>Revenues</u>							
IG - Intergovernmental							
33330	Revenues - Liquor	1,518.00	1,430.00	1,600.00	1,600.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$1,518.00	\$1,430.00	\$1,600.00	\$1,600.00	\$0.00	0%
CS - Charges for Service							
34281	Copies	54.06	59.50	25.00	25.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$54.06	\$59.50	\$25.00	\$25.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	195,320.39	190,580.27	202,369.00	171,278.00	(31,091.00)	-15%
Account Classification Total: TI - Interfund Transfers		\$195,320.39	\$190,580.27	\$202,369.00	\$171,278.00	(\$31,091.00)	-15%
Sub Department Total: 101 - Administration		\$196,892.45	\$192,069.77	\$203,994.00	\$172,903.00	(\$31,091.00)	-15%
<u>Expenditures</u>							
PS - Personnel Services							
60150	Administrative Manager	50,004.30	53,349.86	55,716.00	58,210.00	2,494.00	4%
61520	Secretary I	30,590.43	31,958.75	34,038.00	35,680.00	1,642.00	5%
63930	FICA	5,590.57	6,335.28	6,866.00	7,183.00	317.00	5%
63940	Workmans Compensation Tax	37.73	49.72	75.00	69.00	(6.00)	-8%
63941	Workmans Compensation	0.00	606.76	2,064.00	2,159.00	95.00	5%
63950	Medical Insurance	16,222.58	15,057.20	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	49.20	42.60	42.00	42.00	0.00	0%
63952	Short Term Disability	40.80	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	8,053.11	8,531.01	9,873.00	15,023.00	5,150.00	52%
63980	Unemployment Compensation	1,972.00	1,972.72	2,064.00	2,159.00	95.00	5%
Account Classification Total: PS - Personnel Services		\$112,560.72	\$117,944.70	\$126,979.00	\$139,166.00	\$12,187.00	10%
MS - Material and Services							
44040	Staff Travel & Training	1,440.76	1,912.07	1,500.00	1,500.00	0.00	0%
44080	Office Machine Repairs	0.00	1,507.87	488.00	305.00	(183.00)	-38%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 101 - Administration							
44100	Supplies - Office	2,263.64	4,925.45	4,500.00	4,000.00	(500.00)	-11%
44110	Supplies - Other	476.28	711.35	500.00	500.00	0.00	0%
44200	Dues / Fees	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44640	Telephone	552.74	530.05	300.00	600.00	300.00	100%
44710	Publications / Periodicals	121.00	144.00	150.00	200.00	50.00	33%
44720	Legal Notice Publish	9,018.87	1,663.60	9,000.00	5,000.00	(4,000.00)	-44%
46930	Special Projects Expense	1,884.44	60.00	500.00	500.00	0.00	0%
99755	Risk Management	0.00	0.00	522.00	568.00	46.00	9%
99760	Insurance/Liability	779.00	779.00	851.00	1,064.00	213.00	25%
99765	Insurance/Workmans Compensation	314.00	104.68	0.00	0.00	0.00	N/A
99770	Internal Services	53,984.00	45,715.00	45,715.00	9,701.00	(36,014.00)	-79%
99780	Space Rent	10,935.00	11,054.00	11,219.00	6,189.00	(5,030.00)	-45%
99781	Steering Committee Hardware Charge	900.00	1,350.00	1,350.00	1,500.00	150.00	11%
99782	Steering Committee User Charge	594.00	1,000.00	420.00	610.00	190.00	45%
Account Classification Total: MS - Material and Services		\$83,263.73	\$71,457.07	\$77,015.00	\$33,737.00	(\$43,278.00)	-56%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	298.00	1,968.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	770.00	700.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$1,068.00	\$2,668.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 101 - Administration		\$196,892.45	\$192,069.77	\$203,994.00	\$172,903.00	(\$31,091.00)	-15%
Fund Revenue	Total: 150 - Internal Services	\$196,892.45	\$192,069.77	\$203,994.00	\$172,903.00	(\$31,091.00)	-15%
Fund Expenditure	Total: 150 - Internal Services	\$196,892.45	\$192,069.77	\$203,994.00	\$172,903.00	(\$31,091.00)	-15%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

Department: Human Resources & Risk Management

FY 2014 Proposed Budget

Department Mission:

We strive to be an effective management consultant and employee advocate with the goal of creating a professional and ethical work environment. It is our goal to ensure legal compliance, risk-adverse decision making, and access to efficient cost controlled services for the leadership and operating departments of Klamath County's government.

Mandated Services:

As an internal support department, our focus is on the quality of services, information and resources we provide. Our self-imposed mandate is to provide assistance and guidance to departments in regard to the "alphabet soup" of employment laws. These laws include, but are not limited to, the Americans with Disability Act (ADA), Equal Employment Opportunity (EEO), Fair Labor Standards Act (FLSA), Family Medical Leave Act/Oregon Family Medical Leave Act (FMLA/OFLA), Genetic Information Nondiscrimination Act (GINA), Health Insurance Portability and Accountability Act (HIPAA), Occupational Safety and Health Act (OSHA), and Title VII of the Civil Rights Act.

Self-Imposed Services:

Additional areas of responsibility for Human Resources and Risk Management are outlined in the Department Overview section below.

Department Overview:

The proposed Human Resources and Risk Management Department consists of five (5) employees that are budgeted at an equivalent of 4.75 full-time employees. Human Resources and Risk Management responsibilities work hand-in-hand. The following provides an overview of the services provided by our department.

Human Resources

- 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

Department: Human Resources & Risk Management

FY 2014 Proposed Budget

- 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

Department: Human Resources & Risk Management

FY 2014 Proposed Budget

- 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. In Fiscal Year 2012-13 Risk Management combined the Contracting Specialist and Risk Manager positions as many of the responsibilities they hold are associated to limiting risk exposure. This in turn should limit future liability to the County and ultimately to the taxpayers.

Successes and Challenges:

Challenges

There are challenges we continue to work through; most evolve around our limited funding sources. We continue to encounter layoffs, reduction in hours and reorganizations in larger departments to eliminate or reduce mid-level management staff county-wide. These reductions create increased workloads, which often affect employee morale. Historically, when an employer experiences a reduction in funding and staff there is usually an increase in employment related claims. Our department's biggest challenge has been trying to manage an increased workload with the same level of staff. We have had an increase in our workload due to an increase in Workers' Compensation claims, General Liability claims, and implementation of new laws and regulations.

Over the next few years there are new laws and regulations that will impact our office. We will be preparing for GHS, which is the acronym for the Globally Harmonized System of classification and labeling of chemicals. There are several phases of implementation that are required to be in place from 2013 through 2016. We will also need to work on adopting and

Department: Human Resources & Risk Management

FY 2014 Proposed Budget

implementing an Occupational Health and Safety Loss Prevention Program. The greatest challenge for Human Resources will be learning about the upcoming regulations of the Affordable Health Care Act and how it will impact our employees' health insurance. There are a series of changes that will become effective now through 2016.

Another challenge continues to be the ability to provide all of the required trainings related to Risk Management and Human Resources. The County continues to take advantage of our insurance company's City County Insurance Services (CIS) on-line training service that is provided at no cost to the county. CIS recognized our County as the largest user of the on-line training service, which resulted in an additional discount on our insurance premium. We will continue to find other free or low cost training opportunities.

Successes

Despite the difficult challenges we worked through this past year, we certainly have made significant progress with our long-term projects and goals. We continue to cross-train staff in the department, and this has effectively covered scheduled vacations and unexpected absences. We continue to work with departments processing changes in their employees' job descriptions and evaluating the need for staffing changes.

On December 18, 2012 the County's new OSHA compliant Safety Manual was adopted. Recognizing the shift to electronic recordkeeping, on January 22, 2013, the Identity Theft Prevention Program was adopted and additional Cyber Liability Insurance coverage was purchased.

Budget Overview:

As an Internal Services Department our revenues are generated through county-wide department contributions. Since all County-wide departments are experiencing reduced revenue it is our responsibility to be fiscally responsible and keep our expenditures down, so we can provide as much carryover funding as possible. We have evaluated our actual expenses and have reduced our staffing over the last few years. Most of our expenditures are simply the cost of doing business; insurance premiums, unemployment costs, and workers compensation coverage.

Financial Presentation:

The Full-time Equivalent (FTE) employees in the Human Resources and Risk Management Department have changed over the last couple of fiscal years. Some of the changes are as follows:

Fiscal Year 2009-2010 On June 1, 2009 the payroll functions were added to the Human Resources Department, which included the transfer of the Payroll Manager and the associated expenses to our department. In fiscal year 2009-2010 the Payroll Manager and associated expenses were budgeted in the Finance Department and those funds were not transferred to the Human Resources Department. Our budgeted FTE was 4.75; however, our FTE expenditure was 5.75.

Department: Human Resources & Risk Management

FY 2014 Proposed Budget

Fiscal Year 2010-2011 The Risk Manager position was eliminated and it created an additional savings to the departmental budget. Our budgeted FTE was 4.75, even with the addition of the Payroll Manager position.

Fiscal Year 2011-2012 The Department's budgeted FTE continued to be 4.75; however, with the increasing claims, audits and new policies to be implemented it necessitated rehiring the Risk Manager on a temporary part-time basis.

Fiscal Year 2012-2013 Effective July 1, 2012 the combined Contracting Specialist and Risk Manager position was added to the Human Resources Department, which included the transfer of the associated expenses to our department. The Department's budgeted FTE increased to 5.75.

Significant Changes:

In this fiscal year we are maintaining a status quo. Departments will not see an increase in contributions to Human Resources. One significant change in the Human Resources Department is the transfer of the Payroll Manager back to the Finance Department. 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. The County's General Liability insurance will increase at a minimum of 15% this fiscal year. With budget adjustments implemented this will decrease the 2014 requested budget by \$12,242.

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. Last year we discontinued the retro-liability plan for our General Liability Insurance; however, there will still be outstanding liabilities under the self-insurance program. Budgeting and planning for the incurred liabilities is difficult, as there are several unknown factors with regard to the costs associated with the claim and when the actual expenses will be incurred. Claims that were filed over a three to five year timeframe could all be resolved in the same fiscal year, thereby creating a large insurance payment adjustment. It is imperative that we establish reserve funds for our known pending liabilities, so when the claim is resolved we will have adequate funding to cover the County's additional costs.

Below is a summary of our claims.

Department: Human Resources
& Risk Management

FY 2014 Proposed Budget

Unemployment Claims – Reimbursing Employer

Fiscal Year	Number of Claims	Total Cost
2009-2010	81	\$222,907
2010-2011	108	\$346,963
2011-2012	121	\$368,089
2012-2013*	81	\$185,245

*As of 4th Quarter 2012

During Fiscal Years 2009-10 and 2010-11, there was a significant increase in unemployment claims due to layoffs. At the same time there were employees who voluntarily left employment with the County and due to the economy were subsequently laid-off from their new employer. Unfortunately, due to the unemployment benefits being calculated over a five quarter period, the County was still liable for a portion of the employees' unemployment benefits.

Workers' Compensation

Fiscal Year	Number of Claims	Premium	Paid Losses	Non-Dis. Claims	Total
2009-2010	32	\$ 484,293	\$ 202,071	\$ 13,709	\$ 700,073
2010-2011	37	\$ 367,652	\$ 133,132	\$ 16,923	\$ 517,707
2011-2012	33	\$ 334,135	\$ 202,280	\$ 12,365	\$ 548,780
2012-2013	22	\$ 209,886	\$ 39,954	\$ 8,625	\$ 258,465

We continue to work closely with SAIF, our insurer, and department heads to evaluate providing modified job duties in order to reduce the amount of time an injured employee is out of the office. This significantly reduces the cost of the claim, as the employee does not receive time loss payments and we can request partial reimbursement of the injured employee's wages.

In March of 2012 we implemented an Executive Risk Management Team. This Team currently consists of one Commissioner, the Director of Human Resources and Risk Management, the Risk Manager, the Safety Committee Chairperson and four Department Heads. The Team's goal is to review recommendations provided by the Safety Committee, review accidents and liability claims, discuss County risk factors and make recommendations to Department Heads and employees on implementing procedures or attending trainings that will reduce the County's risk exposures. The goal is to have a proactive Risk Management Program that will actively involve the Executive Risk Management Team, Safety Committee, Department Heads and employees all working toward reducing our liability exposures.

Department: Human Resources
& Risk Management

FY 2014 Proposed Budget

General Liability

Fiscal Year	Total Claims	Open Claims	Closed Claims	Claims Cost	Total Reserves	Total Incurred
2009-2010	16	0	16	\$ 29,110	\$ 0	\$ 29,110
2010-2011	42	17	25	\$ 113,233	\$ 54,831	\$ 168,064
2011-2012	14	4	10	\$ 17,031	\$ 37,062	\$ 54,093
2012-2013	5	1	4	\$ 0	\$ 5,000	\$ 5,000

General liability claims are more difficult to manage. General Liability claims cover a wide range of claims ranging from vehicle accidents to a non-employee filing a lawsuit against the County. Over the last few years we have averaged about 20 claims per year.

Liability Claims – Self-insured

Fiscal Year	Number of Claims	County Paid CIS Retro-Liability	County Uninsured	Total
2009-2010	10	\$ 40,832	\$ 12,916	\$ 53,748
2010-2011	14	\$ 29,842	\$ 204,943	\$ 234,785
2011-2012	10	\$ 180,442	\$ 126,832	\$ 307,274
2012-2013*	5	\$ 0	\$ 24,684	\$ 24,684

* As of March 2013

As mentioned above, we are still responsible for the years our General Liability Insurance plan was under the retro-liability plan. Some of our claims are either not covered by our insurance policy or the amount of the claims do not exceed our deductible. Those costs are directly paid by the County; most often through the Risk Management budget.

Again, our philosophy is that through training and educating our staff we should see a reduction in the number of claims we receive. If we educate staff at all levels about laws, county policies, and provide special training associated with their specific job, one would anticipate that it would result in either a decrease in claims or at a minimum it will reduce the cost of the claim, as we will be able to document that our employees are properly trained and follow applicable laws and policies.

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
102 Human Resources

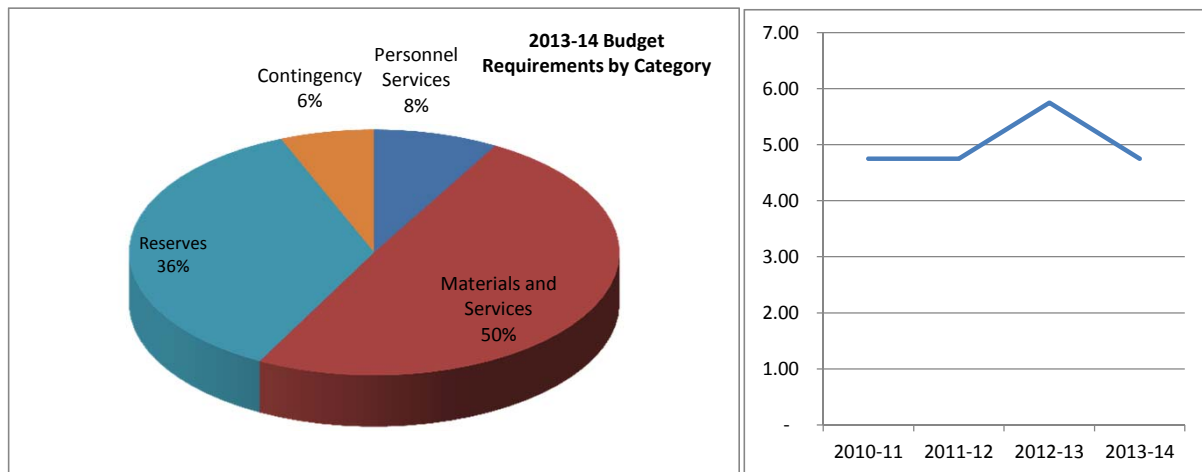
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	272,009	316,696	384,383	342,868
Materials and Services	1,897,167	1,742,832	2,034,717	2,059,076
Capital Outlay	86,337	28,935	-	-
Interfund Transfers	58,790	3,211	2,000	1,000
Subtotal Current Expenditures	2,314,302	2,091,674	2,421,100	2,402,944
Reserves	-	-	1,500,000	1,500,000
Contingency	-	-	300,000	258,886
Unappropriated Fund Balance	1,467,428	1,794,041	-	-
Subtotal Noncurrent Expenditures	1,467,428	1,794,041	1,800,000	1,758,886
Total Requirements by Budgetary Category	3,781,730	3,885,715	4,221,100	4,161,830

<u>Requirements by Fund</u>				
Internal Services (150)	429,685	419,043	476,084	429,056
Risk Management (640)	3,352,045	3,466,672	3,745,016	3,732,774
Total Requirements by Fund	3,781,730	3,885,715	4,221,100	4,161,830

<u>Resources by Budgetary Category</u>				
Charges for Services	1,919,071	2,006,574	1,928,064	1,929,774
Investment Earnings	11,029	7,786	-	9,000
Interfund Transfers	412,904	399,613	493,036	423,056
Miscellaneous	11,057	4,314	-	-
Beginning Fund Balance	1,427,670	1,467,428	1,800,000	1,800,000
Total Resources by Budgetary Category	3,781,730	3,885,715	4,221,100	4,161,830

Full-Time Employee Equivalents	4.75	4.75	5.75	4.75
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Human Resources	429,056	255,917	3.25
Risk Management	3,732,774	86,951	1.50
Total Mandates	4,161,830	342,868	4.75



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Human Resources/ Risk Management	Human Resources Asst.	15015110260198	0.5000	Non-Union	UH13	1	\$0.00	\$13,267.44	\$305.15	\$822.58	\$192.38	\$305.15	\$17.23	\$4,650.00	\$10.44	\$10.20	\$2,122.79	\$21,703.36
Human Resources/ Risk Management	Human Resource Dir./Risk	15015110260165	1.0000	Non-union	DF13	7	\$900.00	\$80,276.40	\$1,846.36	\$4,977.14	\$1,164.01	\$1,846.36	\$34.45	\$9,300.00	\$86.04	\$20.40	\$12,844.22	\$112,395.38
Human Resources/ Risk Management	Human Resources Manager	15015110260166	1.0000	Non-Union	UF27	4	\$0.00	\$57,674.53	\$1,326.51	\$3,575.82	\$836.28	\$1,326.51	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,227.92	\$83,343.32
Human Resources/ Risk Management	Human Resources Specialist	15015110260193	0.7500	Non-Union	UH15	4	\$0.00	\$24,505.32	\$563.62	\$1,519.33	\$355.33	\$563.62	\$25.84	\$6,975.00	\$20.88	\$20.40	\$3,920.85	\$38,470.19
			3.2500				\$900.00	\$175,723.69	\$4,041.64	\$10,894.87	\$2,547.99	\$4,041.64	\$111.97	\$30,225.00	\$138.24	\$71.40	\$28,115.79	\$255,912.24
Human Resources/ Risk Management	Human Resources Asst.	64077060198	0.5000	Non-Union	UH13	1	\$0.00	\$13,267.44	\$305.15	\$822.58	\$192.38	\$305.15	\$17.23	\$4,650.00	\$10.44	\$10.20	\$2,122.79	\$21,703.36
Human Resources/ Risk Management	Contracting & Risk Manager	64077060191	1.0000	Non-Union	UH23	2	\$0.00	\$43,562.40	\$1,001.94	\$2,700.87	\$631.65	\$1,001.94	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,969.98	\$65,244.51
			1.5000				\$0.00	\$56,829.84	\$1,307.09	\$3,523.45	\$824.03	\$1,307.09	\$51.68	\$13,950.00	\$31.32	\$30.60	\$9,092.77	\$86,947.87

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 102 - Human Resources							
<u>Revenues</u>							
CS - Charges for Service							
34250	Revenues - Copy	5,724.20	9,958.68	6,000.00	6,000.00	0.00	-100%
36540	Refunds	0.00	9,156.95	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$5,724.20	\$19,115.63	\$6,000.00	\$6,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	11,056.72	313.84	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$11,056.72	\$313.84	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	412,904.23	399,613.10	470,084.00	423,056.00	(47,028.00)	-10%
Account Classification Total: TI - Interfund Transfers		\$412,904.23	\$399,613.10	\$470,084.00	\$423,056.00	(\$47,028.00)	-10%
Sub Department Total: 102 - Human Resources		\$429,685.15	\$419,042.57	\$476,084.00	\$429,056.00	(\$47,028.00)	-10%
<u>Expenditures</u>							
PS - Personnel Services							
60165	HR Risk Management Director	68,486.50	72,726.54	77,149.00	79,377.00	2,228.00	3%
60166	HR Manager	25,368.00	52,031.54	54,381.00	57,675.00	3,294.00	6%
60193	HR Specialist	10,755.98	22,233.73	22,901.00	24,506.00	1,605.00	7%
60198	Human Resources Assistant	20,460.30	14,845.83	13,342.00	13,268.00	(74.00)	-1%
60575	Management Assistant	24,678.75	0.00	0.00	0.00	0.00	N/A
61557	Payroll Manager	48,065.77	49,068.02	49,975.00	0.00	(49,975.00)	-100%
61600	Office Assistant II	8,008.88	0.00	0.00	0.00	0.00	N/A
63930	FICA	14,495.58	15,387.26	16,726.00	13,443.00	(3,283.00)	-20%
63940	Workmans Compensation Tax	87.57	109.65	160.00	112.00	(48.00)	-30%
63941	Workmans Compensation	0.00	1,501.16	5,029.00	4,042.00	(987.00)	-20%
63950	Medical Insurance	24,975.00	27,336.70	34,425.00	30,225.00	(4,200.00)	-12%
63951	Life Insurance	202.77	165.33	159.00	139.00	(20.00)	-13%
63952	Short Term Disability	105.26	95.20	92.00	72.00	(20.00)	-22%
63960	Retirement - General	20,537.77	21,229.75	24,051.00	28,116.00	4,065.00	17%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 102 - Human Resources							
63980	Unemployment Compensation	4,881.00	4,895.27	5,029.00	4,042.00	(987.00)	-20%
63990	Cell Phone Allowance	900.00	900.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$272,009.13	\$282,525.98	\$304,319.00	\$255,917.00	(\$48,402.00)	-16%
 MS - Material and Services							
44010	Mgmt Travel & Training	572.43	1,874.50	2,000.00	2,000.00	0.00	0%
44100	Supplies - Office	3,641.89	3,980.78	4,000.00	4,000.00	0.00	0%
44110	Supplies - Other	2,251.14	1,251.17	2,300.00	1,900.00	(400.00)	-17%
44200	Dues / Fees	530.00	645.00	700.00	700.00	0.00	0%
44300	Equip Maintenance & Repair	1,054.07	0.00	800.00	800.00	0.00	0%
44350	Recruitment	7,084.38	15,341.66	15,328.00	20,000.00	4,672.00	30%
44500	Consultant Services	28,253.00	4,920.92	30,000.00	20,000.00	(10,000.00)	-33%
44520	Legal Fees	57,452.12	48,104.00	50,000.00	50,000.00	0.00	0%
44640	Telephone	1,217.41	1,399.00	2,200.00	2,200.00	0.00	0%
44700	Postage	739.94	893.34	1,100.00	1,100.00	0.00	0%
44710	Publications / Periodicals	1,278.43	2,225.93	3,500.00	3,500.00	0.00	0%
44730	Printing	3,752.76	6,440.62	5,499.00	7,000.00	1,501.00	27%
45020	Contract Services	17,879.37	20,913.17	20,000.00	13,500.00	(6,500.00)	-33%
45160	Employee Incentive Program	169.08	752.50	700.00	700.00	0.00	0%
46440	Testing/Evaluation	7,979.00	5,966.00	13,000.00	10,000.00	(3,000.00)	-23%
99755	Risk Management	0.00	0.00	685.00	777.00	92.00	13%
99760	Insurance/Liability	774.00	774.00	1,116.00	1,454.00	338.00	30%
99765	Insurance/Workmans Compensation	1,065.00	355.00	0.00	0.00	0.00	N/A
99770	Internal Services	5,499.00	5,499.00	5,499.00	20,184.00	14,685.00	267%
99780	Space Rent	12,282.00	8,669.00	8,798.00	8,869.00	71.00	1%
99781	Steering Committee Hardware Charge	2,250.00	2,250.00	2,700.00	2,625.00	(75.00)	-3%
99782	Steering Committee User Charge	990.00	1,050.00	840.00	1,830.00	990.00	118%
Account Classification Total: MS - Material and Services		\$156,715.02	\$133,305.59	\$170,765.00	\$173,139.00	\$2,374.00	1%
 IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	422.00	2,672.00	1,000.00	0.00	(1,000.00)	-100%
99783	Trans - Phones	539.00	539.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 102 - Human Resources							
Account Classification Total: IF - Interfund Transfers		\$961.00	\$3,211.00	\$1,000.00	\$0.00	(\$1,000.00)	-100%
Sub Department Total: 102 - Human Resources		\$429,685.15	\$419,042.57	\$476,084.00	\$429,056.00	(\$47,028.00)	-10%
Fund Revenue	Total: 150 - Internal Services	\$429,685.15	\$419,042.57	\$476,084.00	\$429,056.00	(\$47,028.00)	-10%
Fund Expenditure	Total: 150 - Internal Services	\$429,685.15	\$419,042.57	\$476,084.00	\$429,056.00	(\$47,028.00)	-10%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-10%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 640 - Risk Management							
Department: 770 - Risk Management							
<u>Revenues</u>							
CS - Charges for Service							
34115	Fees - Risk Management	0.00	0.00	353,000.00	352,724.00	(276.00)	0%
36040	Revenues - Unemployment	515,587.70	473,543.63	494,888.00	449,245.00	(45,643.00)	-9%
36050	Revenues - Liability Insurance	517,375.00	517,375.00	575,000.00	660,484.00	85,484.00	15%
36060	Revenues - Workers Compensation	688,237.00	717,302.97	499,176.00	461,321.00	(37,855.00)	-8%
36120	Settlements - Insurance	192,146.86	279,236.68	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$1,913,346.56	\$1,987,458.28	\$1,922,064.00	\$1,923,774.00	\$1,710.00	0%
IN - Interest							
39150	Investments - Interest On	11,028.77	7,785.80	0.00	9,000.00	9,000.00	N/A
Account Classification Total: IN - Interest		\$11,028.77	\$7,785.80	\$0.00	\$9,000.00	\$9,000.00	
MI - Miscellaneous							
36100	Miscellaneous	0.00	4,000.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	0.00	22,952.00	0.00	(22,952.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$22,952.00	\$0.00	(\$22,952.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	1,427,669.66	1,467,428.39	1,800,000.00	1,800,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$1,427,669.66	\$1,467,428.39	\$1,800,000.00	\$1,800,000.00	\$0.00	0%
Department Total: 770 - Risk Management		\$3,352,044.99	\$3,466,672.47	\$3,745,016.00	\$3,732,774.00	(\$12,242.00)	0%
<u>Expenditures</u>							
PS - Personnel Services							
60191	Safety & Risk Manager	0.00	18,108.72	41,664.00	43,563.00	1,899.00	5%
60198	Human Resources Assistant	0.00	9,468.92	13,342.00	13,268.00	(74.00)	-1%
63930	FICA	0.00	2,062.91	4,208.00	4,348.00	140.00	3%
63940	Workmans Compensation Tax	0.00	19.28	56.00	52.00	(4.00)	-7%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 640 - Risk Management							
Department: 770 - Risk Management							
63941	Workmans Compensation	0.00	145.52	1,265.00	1,307.00	42.00	3%
63950	Medical Insurance	0.00	2,829.50	12,150.00	13,950.00	1,800.00	15%
63951	Life Insurance	0.00	8.86	32.00	32.00	0.00	0%
63952	Short Term Disability	0.00	8.50	31.00	31.00	0.00	0%
63960	Retirement - General	0.00	1,231.90	6,051.00	9,093.00	3,042.00	50%
63980	Unemployment Compensation	0.00	286.00	1,265.00	1,307.00	42.00	3%
Account Classification Total: PS - Personnel Services		\$0.00	\$34,170.11	\$80,064.00	\$86,951.00	\$6,887.00	9%

MS - Material and Services

44010	Mgmt Travel & Training	457.15	1,278.64	1,500.00	2,000.00	500.00	33%
44050	Training	1,018.00	368.51	1,500.00	2,500.00	1,000.00	67%
44100	Supplies - Office	479.75	342.39	500.00	600.00	100.00	20%
44110	Supplies - Other	(14.00)	0.00	536.00	530.00	(6.00)	-1%
44200	Dues / Fees	471.00	107.00	400.00	500.00	100.00	25%
44209	Regulatory Comp	10,994.81	11,245.00	30,000.00	30,000.00	0.00	0%
44250	Vehicle Fuel	0.00	0.00	500.00	500.00	0.00	0%
44260	Vehicle Maintenance & Repair	0.00	0.00	250.00	250.00	0.00	0%
44276	Building Repair	1,950.00	0.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	130.99	0.00	250.00	250.00	0.00	0%
44460	Trial Prep & Spec Investigation	0.00	227.77	1,000.00	1,000.00	0.00	0%
44640	Telephone	2,086.29	2,097.71	2,000.00	2,000.00	0.00	0%
44700	Postage	2.56	1.35	300.00	300.00	0.00	0%
44710	Publications / Periodicals	195.04	240.08	300.00	1,000.00	700.00	233%
44730	Printing	42.40	123.72	500.00	1,000.00	500.00	100%
45020	Contract Services	51,500.00	0.00	0.00	0.00	0.00	N/A
46361	Claims - WC	0.00	468,796.35	499,176.00	482,396.00	(16,780.00)	-3%
46371	Claims - UI	346,962.66	309,539.96	494,888.00	470,863.00	(24,025.00)	-5%
46375	EE Wellness Program	402.30	0.00	500.00	500.00	0.00	0%
46376	EE Safety Committee	1,522.00	740.93	800.00	800.00	0.00	0%
46377	Safe & Secure IMPS	3,571.95	6,870.49	6,200.00	7,000.00	800.00	13%
46391	Claims - LI	204,943.11	607,169.40	575,000.00	660,485.00	85,485.00	15%
46520	Claims - Self Insured	0.00	126,832.14	166,000.00	179,600.00	13,600.00	8%
46700	Insurance	1,037,870.53	600.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 640 - Risk Management							
Department: 770 - Risk Management							
99755	Risk Management	0.00	0.00	2,471.00	2,665.00	194.00	8%
99760	Insurance/Liability	0.00	0.00	4,025.00	4,991.00	966.00	24%
99770	Internal Services	71,322.00	71,322.00	71,322.00	30,792.00	(40,530.00)	-57%
99780	Space Rent	4,093.00	963.00	2,714.00	2,735.00	21.00	1%
99781	Steering Committee Hardware Charge	450.00	450.00	900.00	375.00	(525.00)	-58%
99782	Steering Committee User Charge	0.00	210.00	420.00	305.00	(115.00)	-27%
Account Classification Total: MS - Material and Services		\$1,740,451.54	\$1,609,526.44	\$1,863,952.00	\$1,885,937.00	\$21,985.00	1%
CO - Capital Outlay							
88819	Fire Damage	86,336.54	28,935.35	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$86,336.54	\$28,935.35	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99027	Trans - CDD	50,907.52	0.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	6,850.00	0.00	1,000.00	1,000.00	0.00	0%
99783	Trans - Phones	71.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$57,828.52	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	300,000.00	258,886.00	(41,114.00)	-14%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$300,000.00	\$258,886.00	(\$41,114.00)	-14%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	1,500,000.00	1,500,000.00	0.00	0%
99981	Unappropriated Fund Balance	1,467,428.39	1,794,040.57	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,467,428.39	\$1,794,040.57	\$1,500,000.00	\$1,500,000.00	\$0.00	0%
Department Total: 770 - Risk Management		\$3,352,044.99	\$3,466,672.47	\$3,745,016.00	\$3,732,774.00	(\$12,242.00)	0%
Fund Revenue	Total: 640 - Risk Management	\$3,352,044.99	\$3,466,672.47	\$3,745,016.00	\$3,732,774.00	(\$12,242.00)	0%
Fund Expenditure	Total: 640 - Risk Management	\$3,352,044.99	\$3,466,672.47	\$3,745,016.00	\$3,732,774.00	(\$12,242.00)	0%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 640 - Risk Management							
Department: 770 - Risk Management							
	Fund Net	Total: 640 - Risk Management	\$0.00	\$0.00	\$0.00	\$0.00	0%

Department Mission:

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

Mandated Services:

County Counsel services are not mandated by state law but by the client, the Board of County Commissioners (BOCC). Some of those services are:

- Advise BOCC on legal matters; attend Public Hearings;
- Review all weekly agenda items that are presented to the BOCC (blue sheets - 275 as of 3/15/2013);
- Review all county contracts, agreements and orders (197 as of 3/15/2013);
- Prepare Resolutions, Orders and Ordinances as directed by the BOCC;
- Special District annexations, formations, withdrawals;
- Prepare Ballot Titles as directed by the BOCC;
- Attend Executive Sessions and prepare notices;
- Various County department projects as authorized by the BOCC;
- Requests for legal advice from various County departments;
- Represent County at numerous meetings & mediation;
- Coordinate with outside Counsel on all litigation;
- Current court/case load (3/15/2013): Federal – 0; State – 10; Land Use Board of Appeals (LUBA) – 2; Torts – 20; State Appeals - 0.

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/hour up to \$400/hour (attorney only) vs. in-house counsel which, including benefits, costs the County \$111/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).

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
2013-2014 Budget Financial Presentation
103 County Counsel

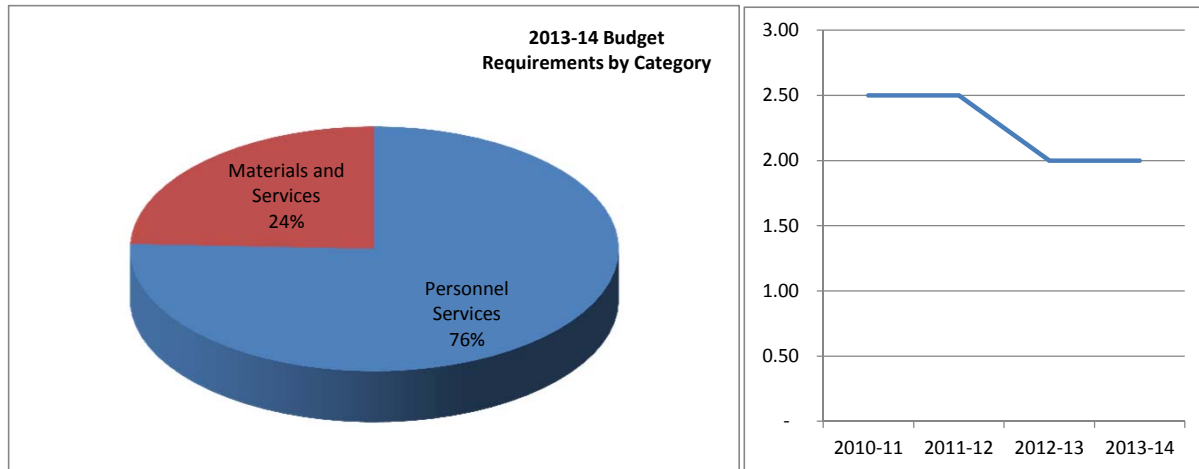
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	198,113	211,321	213,738	229,959
Materials and Services	68,539	53,606	62,156	74,157
Interfund Transfers	521	1,581	1,350	-
Total Requirements by Budgetary Category	267,173	266,508	277,244	304,116

<u>Requirements by Fund</u>				
Internal Services (150)	267,173	266,508	277,244	304,116
Total Requirements by Fund	267,173	266,508	277,244	304,116

<u>Resources by Budgetary Category</u>				
Charges for Services	100	100	-	-
Interfund Transfers	267,048	266,339	277,244	304,116
Miscellaneous	25	69	-	-
Total Resources by Budgetary Category	267,173	266,508	277,244	304,116

Full-Time Employee Equivalents	2.50	2.50	2.00	2.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
County Counsel	304,116	229,959	2.00
Total Mandates	304,116	229,959	2.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KWCW-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
County Counsel	County Counsel	15015110361080	1.0000	Non-union	DF19	7	\$1,440.00	\$107,817.84	\$2,479.81	\$6,684.71	\$1,563.36	\$2,479.81	\$34.45	\$9,300.00	\$86.04	\$20.40	\$17,250.85	\$147,717.27
County Counsel	Paralegal	15015110361548	1.0000	Non-Union	UH24	7	\$0.00	\$56,814.48	\$1,306.73	\$3,522.50	\$823.81	\$1,306.73	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,090.32	\$82,240.30
			2.0000				\$1,440.00	\$164,632.32	\$3,786.54	\$10,207.20	\$2,387.17	\$3,786.54	\$68.90	\$18,600.00	\$106.92	\$40.80	\$26,341.17	\$229,957.57

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 103 - County Counsel							
<u>Revenues</u>							
CS - Charges for Service							
34015	Fees - Special District	100.00	100.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	25.00	69.29	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$25.00	\$69.29	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	267,047.59	266,338.88	277,244.00	304,116.00	26,872.00	10%
Account Classification Total: TI - Interfund Transfers		\$267,047.59	\$266,338.88	\$277,244.00	\$304,116.00	\$26,872.00	10%
Sub Department Total: 103 - County Counsel		\$267,172.59	\$266,508.17	\$277,244.00	\$304,116.00	\$26,872.00	10%
<u>Expenditures</u>							
PS - Personnel Services							
60682	Contract/Grant Specialist	7,380.49	9,217.14	0.00	0.00	0.00	N/A
61080	County Counsel	92,417.24	98,137.38	102,057.00	106,378.00	4,321.00	4%
61548	Paralegal	51,550.56	54,979.92	56,597.00	56,815.00	218.00	0%
63930	FICA	10,795.22	11,870.69	12,247.00	12,594.00	347.00	3%
63940	Workmans Compensation Tax	43.66	57.70	75.00	69.00	(6.00)	-8%
63941	Workmans Compensation	0.00	1,149.79	3,682.00	3,787.00	105.00	3%
63950	Medical Insurance	16,222.58	15,057.20	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	125.04	108.54	107.00	107.00	0.00	0%
63952	Short Term Disability	40.80	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	14,529.08	15,456.04	17,610.00	26,341.00	8,731.00	50%
63980	Unemployment Compensation	3,567.86	3,805.63	3,682.00	3,787.00	105.00	3%
63990	Cell Phone Allowance	1,440.00	1,440.00	1,440.00	1,440.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$198,112.53	\$211,320.83	\$213,738.00	\$229,959.00	\$16,221.00	8%

MS - Material and Services

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 103 - County Counsel							
44010	Mgmt Travel & Training	5,011.86	3,903.66	10,000.00	10,000.00	0.00	0%
44100	Supplies - Office	977.02	1,227.71	900.00	900.00	0.00	0%
44110	Supplies - Other	149.99	736.56	370.00	370.00	0.00	0%
44200	Dues / Fees	672.00	777.00	950.00	950.00	0.00	0%
44520	Legal Fees	44,950.39	28,675.55	31,716.00	31,716.00	0.00	0%
44640	Telephone	943.62	938.03	2,200.00	2,200.00	0.00	0%
44645	Teleprocessing	5,216.50	436.44	0.00	0.00	0.00	N/A
44700	Postage	133.42	133.01	455.00	455.00	0.00	0%
44710	Publications / Periodicals	1,426.12	1,951.20	2,200.00	2,200.00	0.00	0%
44730	Printing	453.64	970.50	1,200.00	1,200.00	0.00	0%
99755	Risk Management	0.00	0.00	487.00	628.00	141.00	29%
99760	Insurance/Liability	542.00	542.00	794.00	1,177.00	383.00	48%
99765	Insurance/Workmans Compensation	461.00	153.68	0.00	0.00	0.00	N/A
99770	Internal Services	3,162.00	3,162.00	3,162.00	14,547.00	11,385.00	360%
99780	Space Rent	3,028.00	8,019.00	6,402.00	6,454.00	52.00	1%
99781	Steering Committee Hardware Charge	900.00	1,350.00	900.00	750.00	(150.00)	-17%
99782	Steering Committee User Charge	511.50	630.00	420.00	610.00	190.00	45%
Account Classification Total: MS - Material and Services		\$68,539.06	\$53,606.34	\$62,156.00	\$74,157.00	\$12,001.00	19%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	1,350.00	1,350.00	0.00	(1,350.00)	-100%
99783	Trans - Phones	521.00	231.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$521.00	\$1,581.00	\$1,350.00	\$0.00	(\$1,350.00)	-100%
Sub Department Total: 103 - County Counsel		\$267,172.59	\$266,508.17	\$277,244.00	\$304,116.00	\$26,872.00	10%
Fund Revenue	Total: 150 - Internal Services	\$267,172.59	\$266,508.17	\$277,244.00	\$304,116.00	\$26,872.00	10%
Fund Expenditure	Total: 150 - Internal Services	\$267,172.59	\$266,508.17	\$277,244.00	\$304,116.00	\$26,872.00	10%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	10%

Department Mission:

Our mission is to optimize Klamath County's financial resources through efficiency and accountability in the administration of policies established by the Board of Commissioners.

Mandated Services:

- A county's governing body must adopt a budget. To do so, the county's governing body must appoint a budget officer and a budget committee. ORS 294.331, 294.336.
- A county's governing body must determine the county's expenses. ORS 310.010. Once the county's governing body does so, it must levy property taxes to pay for those expenses. ORS 310.020.
- A county's governing body must conduct an annual audit of the county's fiscal affairs. ORS 297.425 (1).
- A county must create a county school fund. ORS 328.005.
- The demand of a county accountant for monthly salary shall be audited, allowed and ordered paid by the board of county commissioners. All other demands on account of salaries, or otherwise, fixed by law or otherwise and made payable out of the treasury, must be approved by the accountant before being ordered paid. ORS 210.160.
- All demands, accounts or claims against the county shall be presented to the accountant with the necessary evidence in support thereof, and the accountant shall examine and audit the same. The accountant shall receive and preserve in the office of the accountant all accounts, books, vouchers, documents and papers relating to the accounts and contracts of the county, its debts, revenues and other financial affairs. The accountant shall give information as to the exact condition of the treasury and of every fund thereof upon demand by the board of county commissioners, or any member thereof. ORS 210.170.
- Any law or rule providing for the payment of any demand of any kind or nature, except the salary of the county accountant, out of the treasury or any fund thereof, whether from public funds or private funds deposited therein, shall be construed as requiring auditing and approval by the accountant, and an order of the board of county commissioners before payment. ORS 210.180
- A county accountant shall: (1) Keep a register of all claims presented against the county and place upon each a uniform mark or stamp, to indicate that it has been examined by the accountant. (2) Keep an account with each department of the county government and with each county official. (3) Check the deposits made with the county treasurer, by the several officers, of the fees received daily by them, and the fines, forfeited bails and all county, school, road, state or other funds received from any source and deposited with the county treasurer. (4) Establish and maintain, in each department and office of the county, such system of keeping accounts and transacting the county business as shall secure accuracy, economy and protection of the county's interests. (5) At all times have access to any and all public books, records, and documents kept by the various officers of the county. (6) See that all fees, dues or funds of any description, or on any account to which the county is entitled, are deposited with the county treasurer; and immediately report to the board of county commissioners any officer in default in this regard. (7) Examine all reports of sheriffs, as to the collection of taxes, and all other general or special reports of

officers or persons where any of the county's finances are involved, and report to the board of county commissioners findings and recommendations in each case. (8) Prepare and publish, at the close of business on June 30 of each year, a statement showing the contracts entered into by the county for the year covered by the report, the name of the contractor, the work contracted for, the amount of the same, whether the bonds were required and the amount and whether let privately or by public bidding, and also publish a certified statement of the assets and liabilities of the county. (9) Prepare at least once in each calendar year an exhibit of all receipts and disbursements of the county fund for the year. Such exhibit shall also include a detailed statement of the expenses of the county, segregated as to each office and each department of the county government and business, showing the total amounts for which warrants or orders were issued or drawn during the year, and a statement showing the total amount of money paid into the county treasury for the year, from what source derived, and the amounts apportioned to the various funds. ORS 210.210.

- A county accountant shall establish a standard system of keeping accounts and a uniform method of statements for the same. ORS. 210.220
- The tax distribution schedule shall be approved by the county accountant before filing. ORS 311.390 (1)(c).

Self-Imposed Services:

- The Finance Department manages the accounting system and financial records of the county, reports on the county's fiscal affairs, and provides advice and assistance to operating departments on financial administration matters. The Department, under contract, provides accounting and budgeting related services to Klamath County Library Service District, Klamath County Drainage Service District and other entities.
- The Finance Department operates a county store for the purpose of maximizing discounts and benefits of bulk purchasing.
- The Finance Department operates a courier service for distributing written communications to county departments and transporting items from one department to another.
- The department also assists with other financial reporting, (e.g., grant reporting, payroll and vendor information reports to other government entities).

Department Overview:

The County Accountant is appointed as the Budget Officer for the county. This position is responsible for preparing the county's annual budget and working with the departments on budget issues that come up throughout the year.

The Finance Department processes payroll for all county departments, as the County Account is required to approve payment of all wages and benefits before payment.

The Finance Department supports other county departments. This includes such functions as managing the accounting system and financial records of the county, paying the county's bills, working with vendors to maintain vendor files and accurate payment history. The Finance Department provides monthly revenue/expenditure reports, quarterly payroll reports and other financial reporting as requested. Furthermore, this 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 personal 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 contemplates the employment of payroll manager to process payroll for all departments. This position was transferred from human resources to finance with the adoption of Klamath County Ordinance 85 establishing the position of county accountant and designating the Chief Financial Officer as that position.

In addition, the Courier position is being eliminated and those duties will be reassigned to the procurement specialist.

These changes in staffing levels have increased the personal services budget from \$387,833 in 2012-2013 to \$479,038 in 2013-2014.

Key issues:

In 2009-2010 the county implemented a new accounting system which combined two previous systems into one. As part of that implementation there are components to the system that will be added and upgrades to the servers over the course of the next couple of years. This will require reserves to be established and implemented so money is set aside to fund these improvements. With the hiring of the financial systems administrator position the implementation process is expected to accelerate over the next fiscal year.

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
104 Finance

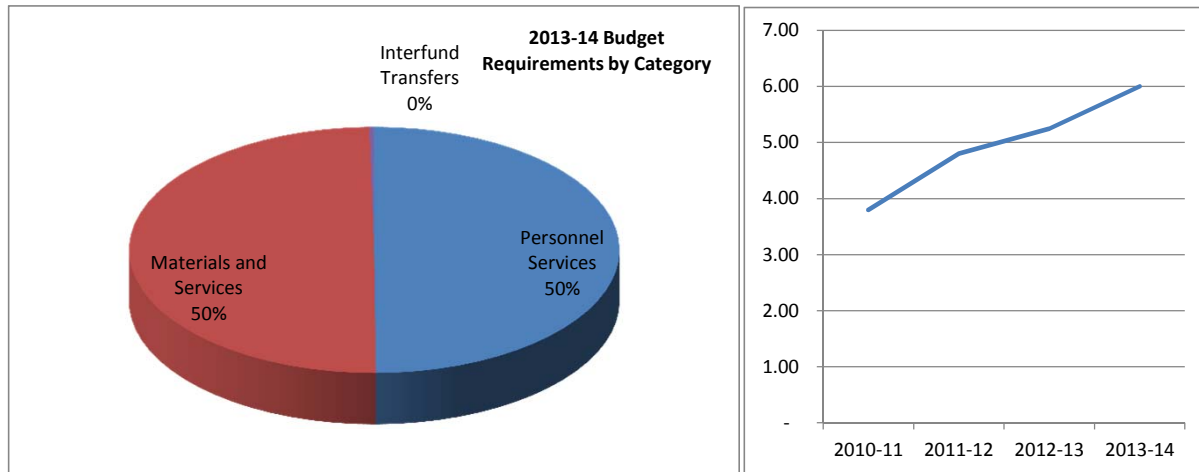
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	258,261	298,868	387,833	479,038
Materials and Services	267,206	256,663	520,473	478,321
Debt Service	53,795	254,812	-	-
Interfund Transfers	3,962	33,789	3,000	3,000
Total Requirements by Budgetary Category	583,225	844,132	911,306	960,359

<u>Requirements by Fund</u>				
Internal Services (150)	583,225	844,132	911,306	960,359
Total Requirements by Fund	583,225	844,132	911,306	960,359

<u>Resources by Budgetary Category</u>				
Charges for Services	217,118	225,835	296,500	256,500
Miscellaneous	263	277	-	-
Sale of Capital Assets	-	1,232	-	-
Interfund Transfers	365,843	616,788	614,806	703,859
Total Resources by Budgetary Category	583,225	844,132	911,306	960,359

Full-Time Employee Equivalents	3.80	4.80	5.25	6.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Finance	960,359	479,038	6.00
Total Mandates	960,359	479,038	6.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Finance	Payroll Manager	15015110261557	1.0000	Non-Union	UH21	7	\$0.00	\$49,068.00	\$1,128.56	\$3,042.22	\$711.486	\$1,128.56	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,850.88	\$72,305.44
Finance	Chief Financial Officer	15015110460200	1.0000	Non-Union			\$1,440.00	\$92,658.11	\$2,131.14	\$5,744.80	\$1,343.543	\$2,131.14	\$34.45	\$9,300.00	\$86.04	\$20.40	\$14,825.30	\$128,274.92
Finance	Assistant Finance Officer	15015110460491	1.0000	Non-Union	UF29	7	\$0.00	\$72,240.00	\$1,661.52	\$4,478.88	\$1,047.480	\$1,661.52	\$34.45	\$9,300.00	\$20.88	\$20.40	\$11,558.40	\$102,023.53
Finance	Financial Systems Manager	15015110460492	1.0000	Non-Union	UF24	2	\$0.00	\$46,084.14	\$1,059.94	\$2,857.22	\$668.220	\$1,059.94	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,373.46	\$68,478.64
Finance	Accounting Assistant III	15015110461561	1.0000	Local 121	LH11	3	\$0.00	\$28,504.56	\$655.60	\$1,767.28	\$413.316	\$655.60	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,560.73	\$45,932.83
Finance	Purchasing Specialist	15015110461661	1.0000	Local 121	LH15	7	\$0.00	\$41,050.08	\$944.15	\$2,545.10	\$595.226	\$944.15	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,568.01	\$62,022.46
			6.0000				\$1,440.00	\$329,604.89	\$7,580.91	\$20,435.50	\$4,779.27	\$7,580.91	\$206.71	\$55,800.00	\$190.44	\$122.40	\$52,736.78	\$479,037.82

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 104 - Finance							
<u>Revenues</u>							
CS - Charges for Service							
34050	Fees - Finance	0.00	0.00	6,000.00	6,000.00	0.00	0%
34416	Revenues - Drainage District	0.00	12,000.00	8,000.00	0.00	(8,000.00)	-100%
36030	Fees - Bancroft Bond Admin	4,500.00	5,000.00	2,500.00	500.00	(2,000.00)	-80%
36390	Revenues - Inventory	124,603.93	134,354.66	150,000.00	150,000.00	0.00	0%
36520	Reim - Postage Other	88,014.51	74,479.87	130,000.00	100,000.00	(30,000.00)	-23%
Account Classification Total: CS - Charges for Service		\$217,118.44	\$225,834.53	\$296,500.00	\$256,500.00	(\$40,000.00)	-13%
MI - Miscellaneous							
36100	Miscellaneous	263.00	276.58	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$263.00	\$276.58	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	231,893.34	0.00	0.00	0.00	N/A
36760	Trans - Admin Non Dept	365,843.27	384,894.71	614,806.00	703,859.00	89,053.00	14%
Account Classification Total: TI - Interfund Transfers		\$365,843.27	\$616,788.05	\$614,806.00	\$703,859.00	\$89,053.00	14%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	1,232.43	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,232.43	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 104 - Finance		\$583,224.71	\$844,131.59	\$911,306.00	\$960,359.00	\$49,053.00	5%
<u>Expenditures</u>							
PS - Personnel Services							
60071	Sr Chief Office Deputy	6,623.58	1,533.18	0.00	0.00	0.00	N/A
60200	Chief Financial Officer	14,812.50	74,017.55	87,716.00	91,218.00	3,502.00	4%
60210	Chief Office Deputy	24,061.40	85.78	0.00	0.00	0.00	N/A
60490	Fiscal Services Manager	24,634.05	0.00	0.00	0.00	0.00	N/A
60491	Assistant Finance Director	0.00	18,713.50	70,136.00	72,240.00	2,104.00	3%
60492	Financial Systems Administrator	0.00	10,807.15	44,084.00	46,084.00	2,000.00	5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 104 - Finance							
60493	Finance/Budget Manager	18,927.10	0.00	0.00	0.00	0.00	N/A
61557	Payroll Manager	0.00	0.00	0.00	49,068.00	49,068.00	N/A
61561	Accounting Assistant III	25,595.50	26,394.00	22,997.00	28,505.00	5,508.00	24%
61661	Procurement Specialist	38,918.08	41,050.12	40,893.00	41,050.00	157.00	0%
61662	Courier/Mail Clerk	18,310.99	19,352.04	12,178.00	0.00	(12,178.00)	-100%
63920	Temporary Help	32,839.32	38,332.95	0.00	0.00	0.00	N/A
63930	FICA	15,045.89	17,299.08	21,379.00	25,215.00	3,836.00	18%
63940	Workmans Compensation Tax	85.94	119.39	198.00	207.00	9.00	5%
63941	Workmans Compensation	0.00	1,904.54	6,428.00	7,581.00	1,153.00	18%
63950	Medical Insurance	17,236.29	23,285.69	42,930.00	55,800.00	12,870.00	30%
63951	Life Insurance	174.08	142.31	176.00	190.00	14.00	8%
63952	Short Term Disability	85.45	87.74	108.00	122.00	14.00	13%
63960	Retirement - General	17,111.00	18,986.56	30,742.00	52,737.00	21,995.00	72%
63980	Unemployment Compensation	2,630.14	5,496.67	6,428.00	7,581.00	1,153.00	18%
63990	Cell Phone Allowance	1,170.00	1,260.00	1,440.00	1,440.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$258,261.31	\$298,868.25	\$387,833.00	\$479,038.00	\$91,205.00	24%

MS - Material and Services

44010	Mgmt Travel & Training	199.00	1,205.46	7,480.00	2,500.00	(4,980.00)	-67%
44040	Staff Travel & Training	0.00	0.00	500.00	500.00	0.00	0%
44080	Office Machine Repairs	0.00	0.00	77.00	100.00	23.00	30%
44100	Supplies - Office	5,881.73	3,437.62	4,500.00	5,000.00	500.00	11%
44110	Supplies - Other	126,244.52	125,384.77	150,000.00	150,000.00	0.00	0%
44113	Office Equipment	0.00	2,500.00	3,950.00	0.00	(3,950.00)	-100%
44114	Office Furniture	0.00	0.00	12,300.00	0.00	(12,300.00)	-100%
44200	Dues / Fees	1,850.00	835.00	2,000.00	2,000.00	0.00	0%
44253	Vehicle Fuel - Internal	2,179.51	1,573.55	3,000.00	1,000.00	(2,000.00)	-67%
44260	Vehicle Maintenance & Repair	93.96	0.00	500.00	250.00	(250.00)	-50%
44276	Building Repair	0.00	0.00	11,500.00	0.00	(11,500.00)	-100%
44340	Contract Maintenance	830.84	0.00	1,200.00	0.00	(1,200.00)	-100%
44440	Audit Fees	0.00	0.00	111,000.00	82,500.00	(28,500.00)	-26%
44640	Telephone	3,288.21	2,391.74	2,600.00	2,400.00	(200.00)	-8%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 104 - Finance							
44641	Telephone / Contract Expense	532.66	110.80	0.00	0.00	0.00	N/A
44700	Postage	3,286.21	3,137.88	3,900.00	4,000.00	100.00	3%
44701	Postage - Internal	93,333.53	77,987.30	130,000.00	100,000.00	(30,000.00)	-23%
44710	Publications / Periodicals	50.00	240.95	0.00	0.00	0.00	N/A
44720	Legal Notice Publish	0.00	0.00	1,000.00	500.00	(500.00)	-50%
45000	Equipment Rental / Lease	0.00	1,351.95	0.00	1,500.00	1,500.00	N/A
45020	Contract Services	0.00	10,024.82	0.00	0.00	0.00	N/A
45800	Refunds	33.00	0.00	0.00	0.00	0.00	N/A
45880	Computer Software	0.00	0.00	53,795.00	51,000.00	(2,795.00)	-5%
45910	Budget Expense	5,180.73	1,857.12	5,000.00	2,500.00	(2,500.00)	-50%
99755	Risk Management	0.00	0.00	1,377.00	2,174.00	797.00	58%
99760	Insurance/Liability	1,531.00	1,531.00	2,243.00	4,072.00	1,829.00	82%
99765	Insurance/Workmans Compensation	1,119.00	373.00	0.00	0.00	0.00	N/A
99770	Internal Services	3,478.00	3,478.00	3,478.00	50,414.00	46,936.00	1350%
99780	Space Rent	15,118.00	15,282.00	5,563.00	5,611.00	48.00	1%
99781	Steering Committee Hardware Charge	2,250.00	2,700.00	2,250.00	8,775.00	6,525.00	290%
99782	Steering Committee User Charge	726.50	1,260.00	1,260.00	1,525.00	265.00	21%
Account Classification Total: MS - Material and Services		\$267,206.40	\$256,662.96	\$520,473.00	\$478,321.00	(\$42,152.00)	-8%
DS - Debt Service							
99950	Interfund Loan Principal	52,004.50	253,175.26	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	1,790.50	1,636.59	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$53,795.00	\$254,811.85	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	33,326.53	3,000.00	3,000.00	0.00	0%
99783	Trans - Phones	662.00	462.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	3,300.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$3,962.00	\$33,788.53	\$3,000.00	\$3,000.00	\$0.00	0%
Sub Department Total: 104 - Finance		\$583,224.71	\$844,131.59	\$911,306.00	\$960,359.00	\$49,053.00	5%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
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Fund: 150 - Internal Services
Department: 151 - Internal Service
Sub Department: 104 - Finance

Fund Revenue	Total: 150 - Internal Services	\$583,224.71	\$844,131.59	\$911,306.00	\$960,359.00	\$49,053.00	5%
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Fund Expenditure	Total: 150 - Internal Services	\$583,224.71	\$844,131.59	\$911,306.00	\$960,359.00	\$49,053.00	5%
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Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5%
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Department Mission:

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

Mandated Services:

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

- Assessment and Taxation
- 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:

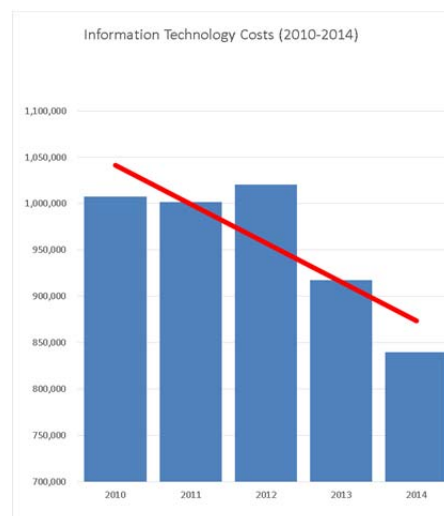
- Staff Reductions
 - Continued efficiencies removed the necessity for some specialist positions
 - Telephone Administrator
 - Programmer/Analyst
 - Database Administrator
 - Addition of one full time and two part time general support positions.
- Software as a service initiatives
 - Assessment & Taxation System
 - Community Development System
- Strategic Resource Allocation
 - “Cloud-based” and virtual technologies
 - Substantial cost savings and greater flexibility
 - Desktop standardization

Budget Overview:

We are funded through Internal Service 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:

This years' budget changes center around substantial staffing changes.

Elimination of Database Administrator Position – With our focus on cloud computing and hosted solutions, it was no longer necessary to retain a Database Administrator. The remaining duties were assigned to other Senior Administrators.

Elimination of Programmer/Analyst Position – We have not had any significant programming projects for some time, nor do we expect any in the foreseeable future

Elimination of Telecom Administrator Position – With hosted telephone system, it is no longer necessary to retain a Telecom Administrator. The remaining duties were assigned to other Tier 1 and Tier 2 technicians.

Addition of Tier 2 Technicians– To ensure adequate helpdesk coverage, it was necessary to add one full time and two part time Tier 2 Technicians.

Removal of GIS functions– In order to enhance transparency, enhance interdepartmental cooperation, and provide a more accurate view of IT investment, the GIS function was moved to the Office of the Klamath County Assessor.

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.
- Mental Health DD System replacement
 - Hosted cloud solution
- Community Development System Replacement
 - Avoids capital expense of on premise upgrade
 - Pay for use with ability to share data easily with other agencies
 - Mobile access for CDD staff
- Storage Network Enhancement
 - Improved reliability and performance
 - Critical systems in County Datacenter
 - Used in concert with cloud-based backups
- Standardization and Virtualization
 - Cost savings by using standard systems and virtual servers

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
105 Information Technology

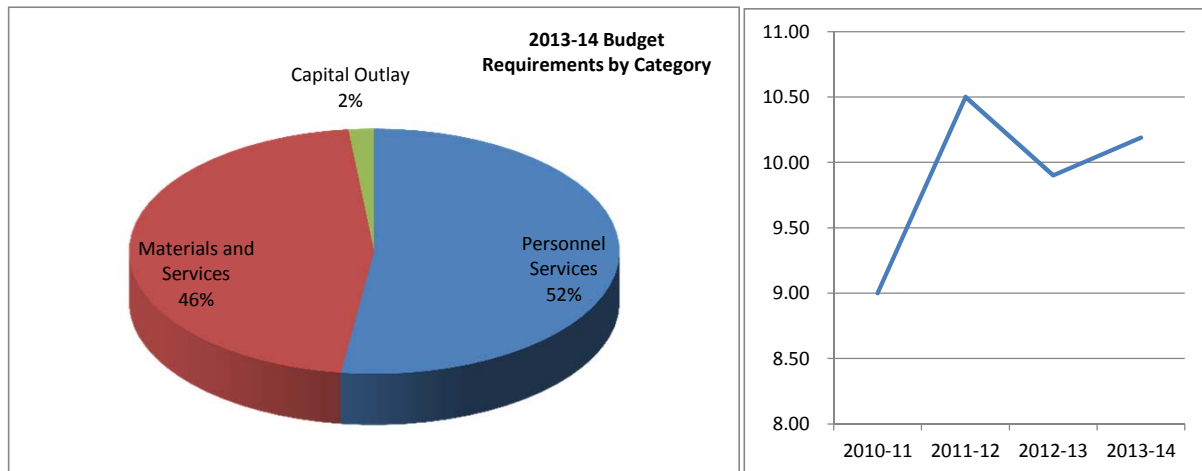
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	722,642	727,839	730,959	774,594
Materials and Services	302,303	484,368	742,174	685,277
Capital Outlay	18,243	6,857	49,650	25,000
Interfund Transfers	3,361	4,270	-	-
Subtotal Current Expenditures	1,046,549	1,223,334	1,522,783	1,484,871
Unappropriated Fund Balance	6,823	-	-	-
Subtotal Noncurrent Expenditures	6,823	-	-	-
Total Requirements by Budgetary Category	1,053,371	1,223,334	1,522,783	1,484,871

<u>Requirements by Fund</u>				
Information Technology (105)	1,046,549	1,216,478	1,039,973	990,000
Multimedia (107)	-	-	-	88,266
Steering Committee (560)	-	-	482,810	406,605
ORMAP (9337)	6,822	6,856	-	-
Total Requirements by Fund	1,053,371	1,223,334	1,522,783	1,484,871

<u>Resources by Budgetary Category</u>				
Intergovernmental	85,371	124,147	32,694	26,545
Charges for Services	37,531	192,918	467,810	484,105
Investment Earnings	69	34	-	-
Sale of Capital Assets	-	-	-	5,000
Interfund Transfers	923,647	899,413	1,022,279	879,221
Beginning Fund Balance	6,754	6,823	-	90,000
Total Resources by Budgetary Category	1,053,371	1,223,334	1,522,783	1,484,871

Full-Time Employee Equivalents	9.00	10.50	9.90	10.19
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Information Technology	990,000	729,621	9.44
Multimedia	88,266	44,973	0.75
Steering Committee	406,605	-	
Total Mandates	1,484,871	774,594	10.19



Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Information Technology	User Support Specialist	15015110560608	1.0000	Local 121	LH17	3	\$0.00	\$38,874.16	\$894.11	\$2,410.20	\$563.68	\$894.11	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,219.87	\$59,231.84
Information Technology	User Support Specialist	15015110560608	1.0000	Local 121	LH17	2	\$0.00	\$38,690.64	\$889.88	\$2,398.82	\$561.01	\$889.88	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,190.50	\$58,996.48
Information Technology	Sr. Systems Administrator	15015110560621	1.0000	Local 121	LH27	7	\$900.00	\$74,669.04	\$1,717.39	\$4,629.48	\$1,082.70	\$1,717.39	\$34.45	\$9,300.00	\$20.88	\$20.40	\$11,947.05	\$105,138.78
Information Technology	Sr. Systems Administrator	15015110560621	1.0000	Local 121	LH27	4	\$1,440.00	\$68,524.71	\$1,576.07	\$4,248.53	\$993.61	\$1,576.07	\$34.45	\$9,300.00	\$20.88	\$20.40	\$10,963.95	\$97,258.67
Information Technology	Network/Telecom Administr	15015110560623	0.2500	Local 121	LH26	7	\$225.00	\$17,779.86	\$408.94	\$1,102.35	\$257.81	\$408.94	\$8.61	\$2,325.00	\$5.22	\$5.10	\$2,844.78	\$25,146.60
Information Technology	IT Director	15015110561191	1.0000	Non-union	DF16	7	\$1,440.00	\$91,524.00	\$2,105.05	\$5,674.49	\$1,327.10	\$2,105.05	\$34.45	\$9,300.00	\$86.04	\$20.40	\$14,643.84	\$126,820.42
Information Technology	Computer Support Technician	15015110561324	1.0000	Local 121	LH19	5	\$1,440.00	\$49,443.12	\$1,137.19	\$3,065.47	\$716.93	\$1,137.19	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,910.90	\$72,786.53
Information Technology	Computer Support Technician	15015110561324	1.0000	Local 121	LH19	1	\$1,440.00	\$41,672.72	\$958.47	\$2,583.71	\$604.25	\$958.47	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,667.64	\$62,821.00
Information Technology	Computer Support Technician	15015110561324	0.7500	Local 121	LH19	1	\$1,080.00	\$30,661.74	\$705.22	\$1,901.03	\$444.60	\$705.22	\$25.84	\$6,975.00	\$15.66	\$15.30	\$4,905.88	\$46,355.48
Information Technology	Computer Support Technician	15015110561324	0.4800	Non-Union	UH22	1	\$480.00	\$19,482.47	\$448.10	\$1,207.91	\$282.50	\$448.10	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$21,885.61
Information Technology	Computer Support Technician	15015110561324	0.4800	Non-Union	UH22	1	\$480.00	\$19,482.47	\$448.10	\$1,207.91	\$282.50	\$448.10	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$21,885.61
Information Technology	Computer Support Technician	15015110561324	0.4800	Non-Union	UH22	1	\$480.00	\$19,482.47	\$448.10	\$1,207.91	\$282.50	\$448.10	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$21,885.61
			9.4400				\$9,405.00	\$510,287.40	\$11,736.61	\$31,637.82	\$7,399.17	\$11,736.61	\$325.23	\$74,400.00	\$232.20	\$163.20	\$72,294.40	\$720,212.63
Internal Service Multimedia	Video Technician	15015110761324	0.7500	Local 121	LH19	1	\$0.00	\$29,581.74	\$680.38	\$1,834.07	\$428.94	\$680.38	\$25.84	\$6,975.00	\$15.66	\$15.30	\$4,733.08	\$44,970.38
			0.7500				\$0.00	\$29,581.74	\$680.38	\$1,834.07	\$428.94	\$680.38	\$25.84	\$6,975.00	\$15.66	\$15.30	\$4,733.08	\$44,970.38

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 105 - Information Technology							
<u>Revenues</u>							
IG - Intergovernmental							
33200	A&T Grant	52,571.65	56,989.43	32,694.00	26,545.00	(6,149.00)	-19%
33405	Grants	32,799.00	67,157.82	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$85,370.65	\$124,147.25	\$32,694.00	\$26,545.00	(\$6,149.00)	-19%
CS - Charges for Service							
34190	Services - Data Processing Other	37,531.00	33,242.97	35,000.00	1,500.00	(33,500.00)	-96%
36390	Revenues - Inventory	0.00	159,674.63	150,000.00	150,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$37,531.00	\$192,917.60	\$185,000.00	\$151,500.00	(\$33,500.00)	-18%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	923,646.95	899,412.65	822,279.00	811,955.00	(10,324.00)	-1%
Account Classification Total: TI - Interfund Transfers		\$923,646.95	\$899,412.65	\$822,279.00	\$811,955.00	(\$10,324.00)	-1%
Sub Department Total: 105 - Information Technology		\$1,046,548.60	\$1,216,477.50	\$1,039,973.00	\$990,000.00	(\$49,973.00)	-5%
<u>Expenditures</u>							
PS - Personnel Services							
60594	Senior GIS Analyst	61,570.13	65,456.72	0.00	0.00	0.00	N/A
60597	GIS Planner	8,765.98	9,940.89	0.00	0.00	0.00	N/A
60608	Support Specialist	0.00	0.00	0.00	77,565.00	77,565.00	N/A
60621	Senior System Administrator	70,513.27	73,769.20	73,486.00	143,194.00	69,708.00	95%
60622	Data Base Developer	68,259.47	66,126.62	49,950.00	0.00	(49,950.00)	-100%
60623	Network Telecom Administrator	62,256.78	66,176.80	68,537.00	17,780.00	(50,757.00)	-74%
61130	Programmer/Analyst	62,305.98	63,642.24	63,398.00	0.00	(63,398.00)	-100%
61133	Info Tech Project Manager	49,835.60	15,232.27	0.00	0.00	0.00	N/A
61191	I.T. Director	78,890.50	83,797.48	87,146.00	91,524.00	4,378.00	5%
61324	Support Technician	14,572.04	16,694.60	45,074.00	180,225.00	135,151.00	300%
61675	Office Specialist	57,447.75	81,481.41	74,302.00	0.00	(74,302.00)	-100%
62362	System Administrator	0.00	0.00	61,508.00	0.00	(61,508.00)	-100%
63900	Overtime	1,774.38	3,501.22	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 105 - Information Technology							
63930	FICA	38,499.16	39,952.18	42,038.00	39,037.00	(3,001.00)	-7%
63940	Workmans Compensation Tax	178.64	224.59	337.00	326.00	(11.00)	-3%
63941	Workmans Compensation	0.00	4,191.44	12,639.00	11,737.00	(902.00)	-7%
63950	Medical Insurance	76,379.94	65,291.93	72,900.00	74,400.00	1,500.00	2%
63951	Life Insurance	319.44	261.12	254.00	232.00	(22.00)	-9%
63952	Short Term Disability	201.96	186.66	184.00	164.00	(20.00)	-11%
63960	Retirement - General	53,874.65	54,615.59	60,447.00	72,295.00	11,848.00	20%
63980	Unemployment Compensation	12,411.00	12,640.33	12,639.00	11,737.00	(902.00)	-7%
63990	Cell Phone Allowance	4,585.00	4,655.86	6,120.00	9,405.00	3,285.00	54%
Account Classification Total: PS - Personnel Services		\$722,641.67	\$727,839.15	\$730,959.00	\$729,621.00	(\$1,338.00)	0%

MS - Material and Services

44010	Mgmt Travel & Training	1,668.34	3,950.87	3,000.00	1,000.00	(2,000.00)	-67%
44040	Staff Travel & Training	15,256.87	10,904.68	3,000.00	2,500.00	(500.00)	-17%
44100	Supplies - Office	1,465.80	1,115.86	2,500.00	1,500.00	(1,000.00)	-40%
44110	Supplies - Other	11,543.91	8,500.30	7,500.00	5,000.00	(2,500.00)	-33%
44115	Computer Equipment	0.00	7,184.06	5,000.00	5,000.00	0.00	0%
44250	Vehicle Fuel	0.00	0.00	500.00	1,000.00	500.00	100%
44260	Vehicle Maintenance & Repair	0.00	0.00	1,000.00	1,000.00	0.00	0%
44500	Consultant Services	3,660.00	0.00	0.00	4,500.00	4,500.00	N/A
44640	Telephone	6,592.52	8,777.28	4,387.00	5,000.00	613.00	14%
44641	Telephone / Contract Expense	43,428.83	38,692.10	51,516.00	0.00	(51,516.00)	-100%
44670	Equipment	0.00	0.00	2,500.00	0.00	(2,500.00)	-100%
44700	Postage	159.12	191.47	250.00	200.00	(50.00)	-20%
44996	Hardware / Software Maintenance	122,131.59	121,333.55	25,000.00	14,763.00	(10,237.00)	-41%
45020	Contract Services	32,799.00	67,157.82	0.00	0.00	0.00	N/A
45910	Budget Expense	4,184.06	163,473.81	150,000.00	150,000.00	0.00	0%
48000	Bad Debt Expense	2,647.97	0.99	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	1,740.00	2,019.00	279.00	16%
99760	Insurance/Liability	2,334.00	2,334.00	2,835.00	3,781.00	946.00	33%
99765	Insurance/Workmans Compensation	6,991.00	2,631.56	0.00	0.00	0.00	N/A
99770	Internal Services	3,575.00	3,575.00	3,575.00	22,673.00	19,098.00	534%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 105 - Information Technology							
99780	Space Rent	22,985.00	22,645.00	23,021.00	23,018.00	(3.00)	0%
99781	Steering Committee Hardware Charge	18,900.00	19,800.00	19,800.00	11,325.00	(8,475.00)	-43%
99782	Steering Committee User Charge	1,980.00	2,100.00	1,890.00	6,100.00	4,210.00	223%
Account Classification Total: MS - Material and Services		\$302,303.01	\$484,368.35	\$309,014.00	\$260,379.00	(\$48,635.00)	-16%
CO - Capital Outlay							
88760	Computer Equipment	18,242.92	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$18,242.92	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99783	Trans - Phones	3,361.00	770.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	0.00	3,500.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$3,361.00	\$4,270.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 105 - Information Technology		\$1,046,548.60	\$1,216,477.50	\$1,039,973.00	\$990,000.00	(\$49,973.00)	-5%
Fund Revenue	Total: 150 - Internal Services	\$1,046,548.60	\$1,216,477.50	\$1,039,973.00	\$990,000.00	(\$49,973.00)	-5%
Fund Expenditure	Total: 150 - Internal Services	\$1,046,548.60	\$1,216,477.50	\$1,039,973.00	\$990,000.00	(\$49,973.00)	-5%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-5%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 107 - Multimedia							
<u>Revenues</u>							
CS - Charges for Service							
34210	Video Production	0.00	0.00	0.00	18,000.00	18,000.00	N/A
34215	Cablecasting and Recording	0.00	0.00	0.00	2,000.00	2,000.00	N/A
34281	Copies	0.00	0.00	0.00	1,000.00	1,000.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$21,000.00	\$21,000.00	
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	0.00	0.00	67,266.00	67,266.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$67,266.00	\$67,266.00	
Sub Department Total: 107 - Multimedia		\$0.00	\$0.00	\$0.00	\$88,266.00	\$88,266.00	
<u>Expenditures</u>							
PS - Personnel Services							
61324	Support Technician	0.00	0.00	0.00	29,582.00	29,582.00	N/A
63930	FICA	0.00	0.00	0.00	2,263.00	2,263.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	26.00	26.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	681.00	681.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	6,975.00	6,975.00	N/A
63951	Life Insurance	0.00	0.00	0.00	16.00	16.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	16.00	16.00	N/A
63960	Retirement - General	0.00	0.00	0.00	4,733.00	4,733.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	681.00	681.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$44,973.00	\$44,973.00	
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44640	Telephone	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44670	Equipment	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44996	Hardware / Software Maintenance	0.00	0.00	0.00	5,000.00	5,000.00	N/A
45020	Contract Services	0.00	0.00	0.00	10,000.00	10,000.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
45022	Website Hosting Services	0.00	0.00	0.00	4,500.00	4,500.00	N/A
99770	Internal Services	0.00	0.00	0.00	3,734.00	3,734.00	N/A
99780	Space Rent	0.00	0.00	0.00	14,629.00	14,629.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	1,125.00	1,125.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	305.00	305.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$43,293.00	\$43,293.00	
Sub Department Total: 107 - Multimedia		\$0.00	\$0.00	\$0.00	\$88,266.00	\$88,266.00	
Fund Revenue	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$88,266.00	\$88,266.00	0.00
Fund Expenditure	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$88,266.00	\$88,266.00	0.00
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 560 - Steering Committee							
<u>Revenues</u>							
CS - Charges for Service							
32170	Steering Committee Hardware Fees	0.00	0.00	199,650.00	178,387.00	(21,263.00)	-11%
36720	Steering Committee User Fees	0.00	0.00	83,160.00	133,218.00	50,058.00	60%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$282,810.00	\$311,605.00	\$28,795.00	10%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	0.00	0.00	200,000.00	0.00	(200,000.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$200,000.00	\$0.00	(\$200,000.00)	-100%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	0.00	0.00	5,000.00	5,000.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	90,000.00	90,000.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	
Department Total: 560 - Steering Committee		\$0.00	\$0.00	\$482,810.00	\$406,605.00	(\$76,205.00)	-16%
<u>Expenditures</u>							
MS - Material and Services							
44115	Computer Equipment	0.00	0.00	300,000.00	123,355.00	(176,645.00)	-59%
44200	Dues / Fees	0.00	0.00	0.00	250.00	250.00	N/A
44283	Computer Maintenance	0.00	0.00	50,000.00	0.00	(50,000.00)	-100%
44645	Teleprocessing	0.00	0.00	0.00	73,000.00	73,000.00	N/A
44646	E Mail Services	0.00	0.00	0.00	25,000.00	25,000.00	N/A
44996	Hardware / Software Maintenance	0.00	0.00	0.00	160,000.00	160,000.00	N/A
45880	Computer Software	0.00	0.00	83,160.00	0.00	(83,160.00)	-100%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$433,160.00	\$381,605.00	(\$51,555.00)	-12%
CO - Capital Outlay							
88760	Computer Equipment	0.00	0.00	49,650.00	25,000.00	(24,650.00)	-50%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 560 - Steering Committee							
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$49,650.00	\$25,000.00	(\$24,650.00)	-50%
Department Total: 560 - Steering Committee		\$0.00	\$0.00	\$482,810.00	\$406,605.00	(\$76,205.00)	-16%
Fund Revenue	Total: 150 - Internal Services	\$0.00	\$0.00	\$482,810.00	\$406,605.00	(\$76,205.00)	-16%
Fund Expenditure	Total: 150 - Internal Services	\$0.00	\$0.00	\$482,810.00	\$406,605.00	(\$76,205.00)	-16%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-16%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9337 - ORMAP - County							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	69.08	33.96	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$69.08	\$33.96	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	6,753.74	6,822.82	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$6,753.74	\$6,822.82	\$0.00	\$0.00	\$0.00	0%
Revenues Total		\$6,822.82	\$6,856.78	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
CO - Capital Outlay							
88760	Computer Equipment	0.00	6,856.78	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$6,856.78	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	6,822.82	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$6,822.82	\$0.00	\$0.00	\$0.00	\$0.00	0%
Expenditures Total		\$6,822.82	\$6,856.78	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 9337 - ORMAP - County	\$6,822.82	\$6,856.78	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 9337 - ORMAP - County	\$6,822.82	\$6,856.78	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 9337 - ORMAP - County	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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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 space rent program

Department Overview:

The maintenance department is responsible for keeping all buildings and County owned property that are part of the space rent 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 space rent program.

Successes and Challenges:

We have finished the upgrade of the alarm system at the Government Center. We are in the process of relocating the OSU Extension out to Washburn Way. It is unclear if and where we are relocating the health department. All other large capital improvement projects were put on hold, by direction of the Board of County Commissioners (BOCC).

We have completed the rebuilding of the Mental Health facility on Vandenberg Road, due to fire damage incurred.

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) and have reduced our FTE's by 1.5, any additional buildings that would be added to the space rent program would require the department to add an additional FTE.

Budget Overview:

The maintenance department's major source of revenue is from the space rent 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 previous stated items influence the expenditures in this budget.

Significant Changes:**Space Rent 2013-14 Significant Changes****Utilities increases**

Electricity	3%
Gas	0%
Water/Sewer	14%
Geothermal	0%
Garbage	0% (as of now, if BOCC allows them an increase this will change)
Janitorial Services	0%

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

Opened the new capital projects reserve fund (440)

This changed our line items in the budget. We had to increase our 439 account line items to reflect this change for our smaller projects, as we need to have a project over \$10,000 to use the 440 fund.

Major changes

- In the process of relocating the OSU Extension office
- Remodeling of a building on Vandenberg for the Public Health Department
- Juvenile asbestos tile floor removal

Key issues:

A major issue for the maintenance department is the lack of a dedicated reserve for future building and equipment upgrades or replacement (similar to the road fund or computer replacement reserves). A suggestion is to increase space rent (currently .2592 per square foot) to maintain dedicated funding for building and equipment upgrades or replacement. For approximate examples:

An increase of .02 would be \$73,928

An increase of .05 would be \$184,800

Department: Maintenance

FY 2014 Proposed Budget

The County owns properties on Summers Lane (90 years old) and an abandoned building on Washburn Way. These buildings need to be taken care of at some point as they are more of a liability than an asset.

The Public Health Department building is 100 years old and in need of major remodeling (HVAC, seismic, plumbing, roofing).

Listed below are some projects and estimated costs that will need to be addressed in the future:

<u>Project</u>	<u>Estimated Cost</u>	<u>Time Frame</u>
Library Sidewalk & Stairs	\$25,000	Immediate
Public Health Relocation	\$100,000	Immediate
Public Health Sidewalk **	\$20,000	Immediate
Health Department Roof*	\$120,000	Immediate
Public Health Carpet *	\$18,000	Immediate
Public Health Stairs *	\$12,000	Immediate
Mental Health/OSU Extension Sidewalk	\$12,000	Immediate
Juvenile Asbestos Floor Removal	\$31,000	Immediate
Jail Chiller Rebuild	\$60,000	2 years
Government Center Chiller	\$70,000	2 years
Courthouse Chiller	\$70,000	2 years
Jail Geothermal Well Case	\$30,000	2 years
Government Center Roof	\$80,000	2 to 3 years
Courthouse Roof	\$120,000	2 to 3 years

* Would not need to be done if Public Health Department is relocated.

** We would still need to improve the sidewalks if we retain ownership

The above issues would be partially resolved if the Capital Projects Fund is funded, dedicated strictly to building improvements, as well as relocating the Public Health Department and taking care of the Summers Lane and Washburn Way facilities.

We have budgeted for the following projects for the 13-14 fiscal year, depending on what the Budget Committee chooses to proceed with and approve. These projects will all be over \$10,000 and come out of the new Capital Projects Reserve Fund. The smaller projects will come out of Space Rent Fund and are reflected in our regular maintenance proposed budget.

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
585 Maintenance

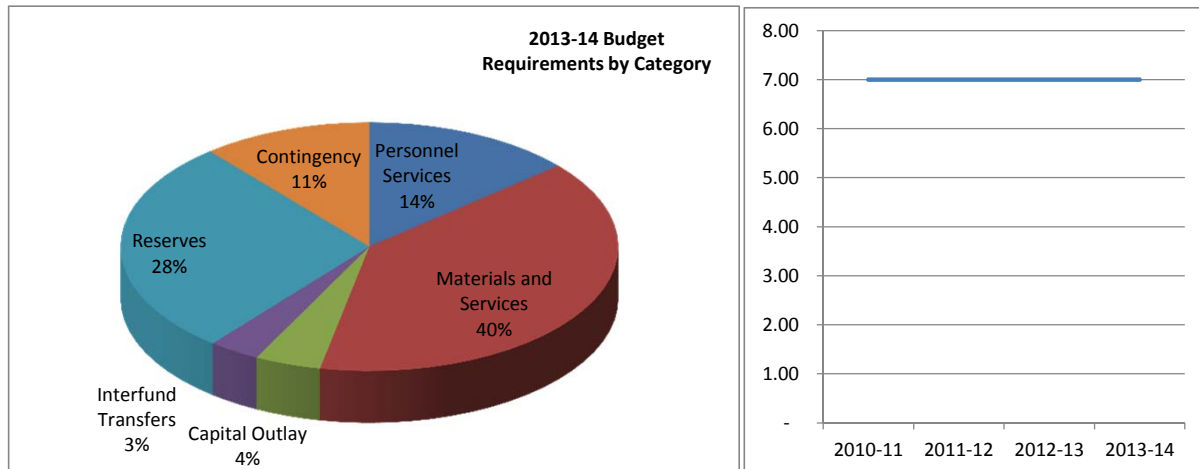
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	417,359	424,189	441,091	462,808
Materials and Services	964,879	951,494	1,378,304	1,330,975
Capital Outlay	56,944	925,238	234,220	145,000
Interfund Transfers	15,071	17,706	1,635,659	112,321
Subtotal Current Expenditures	1,454,252	2,318,627	3,689,274	2,051,104
Reserves	-	-	545,838	947,821
Contingency	-	-	950,000	374,106
Unappropriated Fund Balance	1,723,484	2,226,474	319,780	-
Subtotal Noncurrent Expenditures	1,723,484	2,226,474	1,815,618	1,321,927
Total Requirements by Budgetary Category	3,177,736	4,545,100	5,504,892	3,373,031

<u>Requirements by Fund</u>				
Space Rent (439)	3,083,756	3,525,367	3,862,216	2,573,031
Mental Health Building Reserve (9332)	19,083	19,187	19,338	-
Capital Projects Reserve (440)	74,898	1,000,546	1,623,338	800,000
Total Requirements by Fund	3,177,736	4,545,100	5,504,892	3,373,031

<u>Resources by Budgetary Category</u>				
Charges for Services	1,768,260	2,791,619	1,862,216	1,911,210
Investment Earnings	12,247	10,703	150	-
Interfund Transfers	193,766	92,219	1,623,338	112,321
Miscellaneous	5,237	1,973	-	-
Beginning Fund Balance	1,198,420	1,648,586	2,019,188	1,349,500
Total Resources by Budgetary Category	3,177,928	4,545,100	5,504,892	3,373,031

Full-Time Employee Equivalents	7.00	7.00	7.00	7.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Maintenance	2,573,031	462,808	7.00
Capital Projects Reserve	800,000	-	-
Total Mandates	3,373,031	462,808	7.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Maintenance	Maintenance Technician II	43958563350	1.0000	Local 121	LH10	2	\$480.00	\$27,709.68	\$637.32	\$1,718.00	\$401.79	\$637.32	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,433.55	\$44,913.40
Maintenance	Maintenance Technician II	43958563350	1.0000	Local 121	LH10	7	\$480.00	\$32,656.08	\$751.09	\$2,024.68	\$473.51	\$751.09	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,224.97	\$51,257.15
Maintenance	Maintenance Technician II	43958563350	1.0000	Local 121	LH10	7	\$480.00	\$32,656.08	\$751.09	\$2,024.68	\$473.51	\$751.09	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,224.97	\$51,257.15
Maintenance	Director of Maintenance	43958563015	1.0000	Non-union	DF11	7	\$0.00	\$71,995.68	\$1,655.90	\$4,463.73	\$1,043.94	\$1,655.90	\$34.45	\$9,300.00	\$86.04	\$20.40	\$11,519.31	\$101,775.35
Maintenance	Accounting Specialist	43958561555	1.0000	Local 121	LH14	7	\$480.00	\$40,349.11	\$928.03	\$2,501.64	\$585.06	\$928.03	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,455.86	\$61,123.46
Maintenance	Maintenance/HVAC Tech.	43958563360	1.0000	Local 121	LH21	7	\$480.00	\$55,477.92	\$1,275.99	\$3,439.63	\$804.43	\$1,275.99	\$34.45	\$9,300.00	\$20.88	\$20.40	\$8,876.47	\$80,526.16
Maintenance	Maintenance Leadworker	43958563030	1.0000	Local 121	LH16	7	\$480.00	\$44,416.95	\$1,021.59	\$2,753.85	\$644.05	\$1,021.59	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,106.71	\$66,340.47
Maintenance	Overtime	43958563900					\$0.00	\$5,000.00	\$115.00	\$310.00	\$72.50	\$115.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,612.50
			7.0000				\$2,880.00	\$310,261.50	\$7,136.01	\$19,236.21	\$4,498.79	\$7,136.01	\$241.16	\$65,100.00	\$211.32	\$142.80	\$48,841.84	\$462,805.65

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Klamath County, Oregon

Budget Addendum for Capital Outlay

2013-14 Proposed Budget

Account	Description of Item or Project	Amount
439-580.88000	Pick Up Truck	14,000
440-000.88170	Juvenile asbestos tile floor removal	31,000
440-000.88170	Relocate Public Health Department***	100,000
	*** Will not have to be done if the Health department is not relocated	
Total		\$ 145,000

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
<u>Revenues</u>							
CS - Charges for Service							
34421	Work Reimbursement	1,797.64	4,519.73	0.00	0.00	0.00	N/A
36070	Rent	4,233.00	2,133.00	0.00	0.00	0.00	N/A
36710	Space Rent Charges	1,762,229.00	1,859,729.00	1,862,216.00	1,911,210.00	48,994.00	3%
Account Classification Total: CS - Charges for Service		\$1,768,259.64	\$1,866,381.73	\$1,862,216.00	\$1,911,210.00	\$48,994.00	3%
IN - Interest							
39150	Investments - Interest On	11,934.05	10,188.25	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$11,934.05	\$10,188.25	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	5,237.00	1,972.66	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$5,237.00	\$1,972.66	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36080	Trans - Space Rent	15,000.00	17,321.00	12,321.00	12,321.00	0.00	0%
39033	Trans - Equipment Rent	103,988.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$118,988.00	\$17,321.00	\$12,321.00	\$12,321.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,179,337.00	1,629,503.46	2,136,000.00	649,500.00	(1,486,500.00)	-70%
Account Classification Total: FB - Fund Balances		\$1,179,337.00	\$1,629,503.46	\$2,136,000.00	\$649,500.00	(\$1,486,500.00)	-70%
Revenues Total		\$3,083,755.69	\$3,525,367.10	\$4,010,537.00	\$2,573,031.00	(\$1,437,506.00)	-36%

Expenditures

PS - Personnel Services

61555	Accounting Specialist	38,293.92	39,087.36	38,938.00	39,869.00	931.00	2%
63015	Director of Maintenance	69,132.00	70,584.00	70,584.00	71,996.00	1,412.00	2%
63030	Facility Maint Leadworker	42,935.58	43,936.79	43,769.00	43,937.00	168.00	0%
63350	Maintenance Technician II	93,472.68	92,137.27	96,799.00	91,582.00	(5,217.00)	-5%
63360	Maint/HVAC Tech	53,849.81	54,997.92	54,787.00	54,998.00	211.00	0%
63900	Overtime	1,762.93	1,121.02	5,000.00	5,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
63930	FICA	21,158.87	26,857.74	23,820.00	23,735.00	(85.00)	0%
63940	Workmans Compensation Tax	131.39	170.34	263.00	242.00	(21.00)	-8%
63941	Workmans Compensation	0.00	3,866.32	7,162.00	7,136.00	(26.00)	0%
63950	Medical Insurance	56,700.00	52,596.59	56,700.00	65,100.00	8,400.00	15%
63951	Life Insurance	248.04	215.04	212.00	212.00	0.00	0%
63952	Short Term Disability	142.80	142.80	143.00	143.00	0.00	0%
63960	Retirement - General	29,887.72	29,995.73	34,252.00	48,842.00	14,590.00	43%
63980	Unemployment Compensation	8,143.00	6,979.81	7,162.00	7,136.00	(26.00)	0%
63990	Cell Phone Allowance	1,500.00	1,500.00	1,500.00	2,880.00	1,380.00	92%
Account Classification Total: PS - Personnel Services		\$417,358.74	\$424,188.73	\$441,091.00	\$462,808.00	\$21,717.00	5%

MS - Material and Services

44040	Staff Travel & Training	0.00	0.00	1,000.00	1,000.00	0.00	0%
44060	Janitorial Supplies	29,560.89	27,006.81	27,500.00	27,500.00	0.00	0%
44100	Supplies - Office	578.60	1,052.79	950.00	950.00	0.00	0%
44104	Miscellaneous	0.00	0.00	6,430.00	0.00	(6,430.00)	-100%
44110	Supplies - Other	2,630.22	2,003.32	5,000.00	3,000.00	(2,000.00)	-40%
44200	Dues / Fees	3,130.40	324.50	3,390.00	2,500.00	(890.00)	-26%
44250	Vehicle Fuel	12,967.53	14,719.57	13,000.00	14,200.00	1,200.00	9%
44260	Vehicle Maintenance & Repair	4,954.18	5,332.56	5,200.00	5,200.00	0.00	0%
44262	Snow Removal & Equipment	6,918.96	858.93	10,000.00	10,000.00	0.00	0%
44263	Supplies Equipment Rent	910.45	477.60	6,500.00	4,500.00	(2,000.00)	-31%
44264	Security/Alarms	8,015.43	14,075.26	19,660.00	15,500.00	(4,160.00)	-21%
44265	Painting Supplies	2,156.16	2,538.20	6,500.00	3,500.00	(3,000.00)	-46%
44266	Lock Repair / Replace	5,411.39	3,453.57	5,000.00	5,000.00	0.00	0%
44267	Elect Supplies / Repairs	20,331.39	24,953.67	25,000.00	25,000.00	0.00	0%
44268	Plumbing Repair	22,548.88	17,072.26	16,000.00	18,500.00	2,500.00	16%
44269	Heating / Air Repair	37,848.43	42,072.49	50,500.00	50,500.00	0.00	0%
44270	Bldg Maintenance & Repair	16,832.40	25,615.33	35,400.00	32,500.00	(2,900.00)	-8%
44300	Equip Maintenance & Repair	1,653.31	3,067.85	4,000.00	4,000.00	0.00	0%
44310	Elevator Maintenance & Repair	24,954.86	26,851.60	28,200.00	30,000.00	1,800.00	6%
44320	Grounds Maintenance & Repair	7,839.93	8,090.70	31,300.00	28,000.00	(3,300.00)	-11%
44530	Janitorial Services	179,123.38	186,110.34	219,555.00	200,000.00	(19,555.00)	-9%
44600	Utilities - Gas	25,768.73	25,253.82	51,975.00	37,000.00	(14,975.00)	-29%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
44610	Utilities - Water / Sewer	80,430.12	51,415.87	195,800.00	214,000.00	18,200.00	9%
44620	Utilities - Electricity	309,010.14	322,249.41	417,000.00	405,600.00	(11,400.00)	-3%
44630	Garbage Pickup	25,041.60	23,009.61	35,620.00	30,600.00	(5,020.00)	-14%
44631	Solid Waste Dump	613.82	498.32	1,050.00	1,050.00	0.00	0%
44640	Telephone	2,934.78	4,462.47	4,700.00	9,400.00	4,700.00	100%
44670	Equipment	0.00	1,894.00	8,000.00	6,500.00	(1,500.00)	-19%
44700	Postage	31.18	59.95	250.00	250.00	0.00	0%
45480	Utilities - Geothermal	69,576.50	58,172.65	86,940.00	73,200.00	(13,740.00)	-16%
99755	Risk Management	0.00	0.00	2,655.00	2,686.00	31.00	1%
99760	Insurance/Liability	3,468.00	3,468.00	4,324.00	5,030.00	706.00	16%
99765	Insurance/Workmans Compensation	8,394.00	4,527.68	0.00	0.00	0.00	N/A
99770	Internal Services	48,795.00	48,795.00	48,795.00	62,949.00	14,154.00	29%
99781	Steering Committee Hardware Charge	2,250.00	1,800.00	900.00	750.00	(150.00)	-17%
99782	Steering Committee User Charge	198.00	210.00	210.00	610.00	400.00	190%
Account Classification Total: MS - Material and Services		\$964,878.66	\$951,494.13	\$1,378,304.00	\$1,330,975.00	(\$47,329.00)	-3%
CO - Capital Outlay							
88000	Vehicles Other	0.00	0.00	68,321.00	14,000.00	(54,321.00)	-80%
88170	Facilities Improvement	56,943.83	0.00	0.00	0.00	0.00	N/A
88360	Equipment	0.00	0.00	80,000.00	0.00	(80,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$56,943.83	\$0.00	\$148,321.00	\$14,000.00	(\$134,321.00)	-91%
IF - Interfund Transfers							
99060	Trans - Capital Projects	0.00	0.00	1,604,000.00	100,000.00	(1,504,000.00)	-94%
99460	Trans - Equip Rent & Revolving	0.00	2,321.00	2,321.00	2,321.00	0.00	0%
99783	Trans - Phones	71.00	385.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	15,000.00	15,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$15,071.00	\$17,706.00	\$1,616,321.00	\$112,321.00	(\$1,504,000.00)	-93%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	200,000.00	205,106.00	5,106.00	3%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$200,000.00	\$205,106.00	\$5,106.00	3%

FB - Fund Balance & Reserves

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
Department: 580 - Equipment							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	191.83	675.91	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$191.83	\$675.91	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36080	Trans - Space Rent	15,000.00	17,321.00	12,321.00	12,321.00	0.00	0%
39033	Trans - Equipment Rent	103,988.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$118,988.00	\$17,321.00	\$12,321.00	\$12,321.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	119,179.83	136,000.00	149,500.00	13,500.00	10%
Account Classification Total: FB - Fund Balances		\$0.00	\$119,179.83	\$136,000.00	\$149,500.00	\$13,500.00	10%
Department Total: 580 - Equipment		\$119,179.83	\$137,176.74	\$148,321.00	\$161,821.00	\$13,500.00	9%
<u>Expenditures</u>							
CO - Capital Outlay							
88000	Vehicles Other	0.00	0.00	68,321.00	14,000.00	(54,321.00)	-80%
88360	Equipment	0.00	0.00	80,000.00	0.00	(80,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$148,321.00	\$14,000.00	(\$134,321.00)	-91%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	147,821.00	147,821.00	N/A
99981	Unappropriated Fund Balance	119,179.83	137,176.74	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$119,179.83	\$137,176.74	\$0.00	\$147,821.00	\$147,821.00	
Department Total: 580 - Equipment		\$119,179.83	\$137,176.74	\$148,321.00	\$161,821.00	\$13,500.00	9%
Fund Revenue	Total: 439 - Space Rent	\$119,179.83	\$137,176.74	\$148,321.00	\$161,821.00	\$13,500.00	9%
Fund Expenditure	Total: 439 - Space Rent	\$119,179.83	\$137,176.74	\$148,321.00	\$161,821.00	\$13,500.00	9%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
Department: 580 - Equipment							
	Fund Net	Total: 439 - Space Rent	\$0.00	\$0.00	\$0.00	\$0.00	9%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
Department: 585 - Maintenance							
<u>Revenues</u>							
CS - Charges for Service							
34421	Work Reimbursement	1,797.64	4,519.73	0.00	0.00	0.00	N/A
36070	Rent	4,233.00	2,133.00	0.00	0.00	0.00	N/A
36710	Space Rent Charges	1,762,229.00	1,859,729.00	1,862,216.00	1,911,210.00	48,994.00	3%
Account Classification Total: CS - Charges for Service		\$1,768,259.64	\$1,866,381.73	\$1,862,216.00	\$1,911,210.00	\$48,994.00	3%
IN - Interest							
39150	Investments - Interest On	11,742.22	9,512.34	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$11,742.22	\$9,512.34	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	5,237.00	1,972.66	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$5,237.00	\$1,972.66	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,179,337.00	1,510,323.63	2,000,000.00	500,000.00	(1,500,000.00)	-75%
Account Classification Total: FB - Fund Balances		\$1,179,337.00	\$1,510,323.63	\$2,000,000.00	\$500,000.00	(\$1,500,000.00)	-75%
Department Total: 585 - Maintenance		\$2,964,575.86	\$3,388,190.36	\$3,862,216.00	\$2,411,210.00	(\$1,451,006.00)	-38%
<u>Expenditures</u>							
PS - Personnel Services							
61555	Accounting Specialist	38,293.92	39,087.36	38,938.00	39,869.00	931.00	2%
63015	Director of Maintenance	69,132.00	70,584.00	70,584.00	71,996.00	1,412.00	2%
63030	Facility Maint Leadworker	42,935.58	43,936.79	43,769.00	43,937.00	168.00	0%
63350	Maintenance Technician II	93,472.68	92,137.27	96,799.00	91,582.00	(5,217.00)	-5%
63360	Maint/HVAC Tech	53,849.81	54,997.92	54,787.00	54,998.00	211.00	0%
63900	Overtime	1,762.93	1,121.02	5,000.00	5,000.00	0.00	0%
63930	FICA	21,158.87	26,857.74	23,820.00	23,735.00	(85.00)	0%
63940	Workmans Compensation Tax	131.39	170.34	263.00	242.00	(21.00)	-8%
63941	Workmans Compensation	0.00	3,866.32	7,162.00	7,136.00	(26.00)	0%
63950	Medical Insurance	56,700.00	52,596.59	56,700.00	65,100.00	8,400.00	15%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
Department: 585 - Maintenance							
63951	Life Insurance	248.04	215.04	212.00	212.00	0.00	0%
63952	Short Term Disability	142.80	142.80	143.00	143.00	0.00	0%
63960	Retirement - General	29,887.72	29,995.73	34,252.00	48,842.00	14,590.00	43%
63980	Unemployment Compensation	8,143.00	6,979.81	7,162.00	7,136.00	(26.00)	0%
63990	Cell Phone Allowance	1,500.00	1,500.00	1,500.00	2,880.00	1,380.00	92%
Account Classification Total: PS - Personnel Services		\$417,358.74	\$424,188.73	\$441,091.00	\$462,808.00	\$21,717.00	5%

MS - Material and Services

44040	Staff Travel & Training	0.00	0.00	1,000.00	1,000.00	0.00	0%
44060	Janitorial Supplies	29,560.89	27,006.81	27,500.00	27,500.00	0.00	0%
44100	Supplies - Office	578.60	1,052.79	950.00	950.00	0.00	0%
44104	Miscellaneous	0.00	0.00	6,430.00	0.00	(6,430.00)	-100%
44110	Supplies - Other	2,630.22	2,003.32	5,000.00	3,000.00	(2,000.00)	-40%
44113	Office Equipment	0.00	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	3,130.40	324.50	3,390.00	2,500.00	(890.00)	-26%
44250	Vehicle Fuel	12,967.53	14,719.57	13,000.00	14,200.00	1,200.00	9%
44260	Vehicle Maintenance & Repair	4,954.18	5,332.56	5,200.00	5,200.00	0.00	0%
44262	Snow Removal & Equipment	6,918.96	858.93	10,000.00	10,000.00	0.00	0%
44263	Supplies Equipment Rent	910.45	477.60	6,500.00	4,500.00	(2,000.00)	-31%
44264	Security/Alarms	8,015.43	14,075.26	19,660.00	15,500.00	(4,160.00)	-21%
44265	Painting Supplies	2,156.16	2,538.20	6,500.00	3,500.00	(3,000.00)	-46%
44266	Lock Repair / Replace	5,411.39	3,453.57	5,000.00	5,000.00	0.00	0%
44267	Elect Supplies / Repairs	20,331.39	24,953.67	25,000.00	25,000.00	0.00	0%
44268	Plumbing Repair	22,548.88	17,072.26	16,000.00	18,500.00	2,500.00	16%
44269	Heating / Air Repair	37,848.43	42,072.49	50,500.00	50,500.00	0.00	0%
44270	Bldg Maintenance & Repair	16,832.40	25,615.33	35,400.00	32,500.00	(2,900.00)	-8%
44300	Equip Maintenance & Repair	1,653.31	3,067.85	4,000.00	4,000.00	0.00	0%
44310	Elevator Maintenance & Repair	24,954.86	26,851.60	28,200.00	30,000.00	1,800.00	6%
44320	Grounds Maintenance & Repair	7,839.93	8,090.70	31,300.00	28,000.00	(3,300.00)	-11%
44530	Janitorial Services	179,123.38	186,110.34	219,555.00	200,000.00	(19,555.00)	-9%
44600	Utilities - Gas	25,768.73	25,253.82	51,975.00	37,000.00	(14,975.00)	-29%
44610	Utilities - Water / Sewer	80,430.12	51,415.87	195,800.00	214,000.00	18,200.00	9%
44620	Utilities - Electricity	309,010.14	322,249.41	417,000.00	405,600.00	(11,400.00)	-3%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
Department: 585 - Maintenance							
44630	Garbage Pickup	25,041.60	23,009.61	35,620.00	30,600.00	(5,020.00)	-14%
44631	Solid Waste Dump	613.82	498.32	1,050.00	1,050.00	0.00	0%
44640	Telephone	2,934.78	4,462.47	4,700.00	9,400.00	4,700.00	100%
44670	Equipment	0.00	1,894.00	8,000.00	6,500.00	(1,500.00)	-19%
44700	Postage	31.18	59.95	250.00	250.00	0.00	0%
45480	Utilities - Geothermal	69,576.50	58,172.65	86,940.00	73,200.00	(13,740.00)	-16%
99755	Risk Management	0.00	0.00	2,655.00	2,686.00	31.00	1%
99760	Insurance/Liability	3,468.00	3,468.00	4,324.00	5,030.00	706.00	16%
99765	Insurance/Workmans Compensation	8,394.00	4,527.68	0.00	0.00	0.00	N/A
99770	Internal Services	48,795.00	48,795.00	48,795.00	62,949.00	14,154.00	29%
99781	Steering Committee Hardware Charge	2,250.00	1,800.00	900.00	750.00	(150.00)	-17%
99782	Steering Committee User Charge	198.00	210.00	210.00	610.00	400.00	190%
Account Classification Total: MS - Material and Services		\$964,878.66	\$951,494.13	\$1,378,304.00	\$1,330,975.00	(\$47,329.00)	-3%
CO - Capital Outlay							
88170	Facilities Improvement	56,943.83	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$56,943.83	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99060	Trans - Capital Projects	0.00	0.00	1,604,000.00	100,000.00	(1,504,000.00)	-94%
99460	Trans - Equip Rent & Revolving	0.00	2,321.00	2,321.00	2,321.00	0.00	0%
99783	Trans - Phones	71.00	385.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	15,000.00	15,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$15,071.00	\$17,706.00	\$1,616,321.00	\$112,321.00	(\$1,504,000.00)	-93%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	200,000.00	205,106.00	5,106.00	3%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$200,000.00	\$205,106.00	\$5,106.00	3%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	226,500.00	300,000.00	73,500.00	32%
99981	Unappropriated Fund Balance	1,510,323.63	1,994,801.50	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,510,323.63	\$1,994,801.50	\$226,500.00	\$300,000.00	\$73,500.00	32%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 439 - Space Rent

Department: 585 - Maintenance

	Department Total: 585 - Maintenance	\$2,964,575.86	\$3,388,190.36	\$3,862,216.00	\$2,411,210.00	(\$1,451,006.00)	-38%
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Fund Revenue	Total: 439 - Space Rent	\$2,964,575.86	\$3,388,190.36	\$3,862,216.00	\$2,411,210.00	(\$1,451,006.00)	-38%
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Fund Expenditure	Total: 439 - Space Rent	\$2,964,575.86	\$3,388,190.36	\$3,862,216.00	\$2,411,210.00	(\$1,451,006.00)	-38%
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Fund Net	Total: 439 - Space Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-38%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 440 - Capital Projects Reserve							
Department: 000 - Non-Departmental							
<u>Revenues</u>							
CS - Charges for Service							
36120	Settlements - Insurance	0.00	925,237.66	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$925,237.66	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	120.56	410.20	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$120.56	\$410.20	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36080	Trans - Space Rent	0.00	0.00	1,604,000.00	100,000.00	(1,504,000.00)	-94%
39010	Trans - Fund Closures	0.00	0.00	19,338.00	0.00	(19,338.00)	-100%
39033	Trans - Equipment Rent	74,777.50	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$74,777.50	\$0.00	\$1,623,338.00	\$100,000.00	(\$1,523,338.00)	-94%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	74,898.06	0.00	700,000.00	700,000.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$74,898.06	\$0.00	\$700,000.00	\$700,000.00	
Department Total: 000 - Non-Departmental		\$74,898.06	\$1,000,545.92	\$1,623,338.00	\$800,000.00	(\$823,338.00)	-51%
<u>Expenditures</u>							
Department: 000 - Non-Departmental							
CO - Capital Outlay							
88170	Facilities Improvement	0.00	0.00	234,220.00	131,000.00	(103,220.00)	-44%
88340	Bldg Improvement	0.00	925,237.66	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$925,237.66	\$234,220.00	\$131,000.00	(\$103,220.00)	-44%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	750,000.00	169,000.00	(581,000.00)	-77%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$750,000.00	\$169,000.00	(\$581,000.00)	-77%

FB - Fund Balance & Reserves

LIVE Klamath County LIVE Budget Worksheet Report

		2011 Actual	2012 Actual	2013 Amended			Percentage
Account Number	Description	Amount	Amount	Budget	2014 Proposed	Change	Change
Fund: 440 - Capital Projects Reserve							
Department: 000 - Non-Departmental							
99811	Reserve Capital Outlay	0.00	0.00	300,000.00	500,000.00	200,000.00	67%
99980	Reserve Future Expenditures	0.00	0.00	19,338.00	0.00	(19,338.00)	-100%
99981	Unappropriated Fund Balance	74,898.06	75,308.26	319,780.00	0.00	(319,780.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$74,898.06	\$75,308.26	\$639,118.00	\$500,000.00	(\$139,118.00)	-22%
Department Total: 000 - Non-Departmental		\$74,898.06	\$1,000,545.92	\$1,623,338.00	\$800,000.00	(\$823,338.00)	-51%
Fund Revenue	Total: 440 - Capital Projects Reserve	\$74,898.06	\$1,000,545.92	\$1,623,338.00	\$800,000.00	(\$823,338.00)	-51%
Fund Expenditure	Total: 440 - Capital Projects Reserve	\$74,898.06	\$1,000,545.92	\$1,623,338.00	\$800,000.00	(\$823,338.00)	-51%
Fund Net	Total: 440 - Capital Projects Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-51%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9332 - MH Building Reserve - KADA							
Department: 585 - Maintenance							
Revenues							
IN - Interest							
39150	Investments - Interest On	191.95	104.72	150.00	0.00	(150.00)	-100%
Account Classification Total: IN - Interest		\$191.95	\$104.72	\$150.00	\$0.00	(\$150.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	18,890.55	19,082.50	19,188.00	0.00	(19,188.00)	-100%
Account Classification Total: FB - Fund Balances		\$18,890.55	\$19,082.50	\$19,188.00	\$0.00	(\$19,188.00)	-100%
Department Total: 585 - Maintenance		\$19,082.50	\$19,187.22	\$19,338.00	\$0.00	(\$19,338.00)	-100%
Expenditures							
IF - Interfund Transfers							
99060	Trans - Capital Projects	0.00	0.00	19,338.00	0.00	(19,338.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$19,338.00	\$0.00	(\$19,338.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	19,082.50	19,187.22	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$19,082.50	\$19,187.22	\$0.00	\$0.00	\$0.00	0%
Department Total: 585 - Maintenance		\$19,082.50	\$19,187.22	\$19,338.00	\$0.00	(\$19,338.00)	-100%
Fund Revenue	Total: 9332 - MH Building Reserve - KADA	\$19,082.50	\$19,187.22	\$19,338.00	\$0.00	(\$19,338.00)	-100%
Fund Expenditure	Total: 9332 - MH Building Reserve - KADA	\$19,082.50	\$19,187.22	\$19,338.00	\$0.00	(\$19,338.00)	-100%
Fund Net	Total: 9332 - MH Building Reserve - KADA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
150 Internal Services Fund

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	1,563,585	1,638,499	1,896,919	2,005,546
Materials and Services	909,993	1,048,976	1,612,851	1,542,113
Capital Outlay	18,243	7,799	92,000	25,000
Debt Service	53,795	254,812	-	-
Interfund Transfers	2,428,638	2,411,868	2,714,798	2,610,154
Subtotal Current Expenditures	4,974,255	5,361,954	6,316,568	6,182,813
Reserves	-	-	-	946,000
Contingency	-	-	152,588	75,470
Unappropriated Fund Balance	627,209	983,126	-	-
Subtotal Noncurrent Expenditures	627,209	983,126	152,588	1,021,470
Total Requirements by Budgetary Category	5,601,464	6,345,080	6,469,156	7,204,283

<u>Requirements by Fund</u>				
Internal Services (150)	5,601,464	6,345,080	6,469,156	7,204,283
Total Requirements by Fund	5,601,464	6,345,080	6,469,156	7,204,283

<u>Resources by Budgetary Category</u>				
Intergovernmental	86,889	125,577	129,273	121,375
Charges for Services	2,913,418	3,171,032	3,396,871	3,281,754
Investment Earnings	5,564	3,820	100	3,000
Interfund Transfers	2,216,749	2,415,549	2,693,912	2,611,154
Miscellaneous	11,345	660	-	-
Sale of Capital Assets	-	1,232	-	5,000
Beginning Fund Balance	367,500	627,209	250,000	1,182,000
Total Resources by Budgetary Category	5,601,464	6,345,080	6,470,156	7,204,283

Full-Time Employee Equivalents	23.80	22.45	23.45	24.94
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Material and Services	3,000	-	-
General Administration	172,903	139,166	2.00
Human Resources	429,056	255,917	3.25
County Counsel	304,116	229,959	2.00
Finance	960,359	479,038	6.00
Information Technology	1,396,605	729,621	9.44
GIS	221,354	126,872	1.50
Multimedia	88,266	44,973	0.75
Intrafund Transfers	2,607,154	-	-
Contingency	75,470	-	-
Reserve	946,000	-	-
Total Mandates	7,204,283	2,005,546	24.94

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
<u>Revenues</u>							
IG - Intergovernmental							
33200	A&T Grant	52,571.65	56,989.43	77,673.00	69,775.00	(7,898.00)	-10%
33330	Revenues - Liquor	1,518.00	1,430.00	1,600.00	1,600.00	0.00	0%
33405	Grants	32,799.00	67,157.82	50,000.00	50,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$86,888.65	\$125,577.25	\$129,273.00	\$121,375.00	(\$7,898.00)	-6%
CS - Charges for Service							
32170	Steering Committee Hardware Fees	0.00	0.00	199,650.00	178,387.00	(21,263.00)	-11%
34015	Fees - Special District	100.00	100.00	0.00	0.00	0.00	N/A
34050	Fees - Finance	0.00	0.00	6,000.00	6,000.00	0.00	0%
34190	Services - Data Processing Other	37,531.00	33,242.97	35,000.00	1,500.00	(33,500.00)	-96%
34210	Video Production	0.00	0.00	0.00	18,000.00	18,000.00	N/A
34215	Cablecasting and Recording	0.00	0.00	0.00	2,000.00	2,000.00	N/A
34250	Revenues - Copy	5,724.20	9,958.68	6,000.00	6,000.00	0.00	0%
34280	Copies/Maps	0.00	0.00	2,500.00	2,500.00	0.00	0%
34281	Copies	54.06	59.50	25.00	1,025.00	1,000.00	4100%
34416	Revenues - Drainage District	0.00	12,000.00	8,000.00	0.00	(8,000.00)	-100%
36030	Fees - Bancroft Bond Admin	4,500.00	5,000.00	2,500.00	500.00	(2,000.00)	-80%
36390	Revenues - Inventory	124,603.93	294,029.29	300,000.00	300,000.00	0.00	0%
36520	Reim - Postage Other	88,014.51	74,479.87	130,000.00	100,000.00	(30,000.00)	-23%
36540	Refunds	0.00	9,156.95	0.00	0.00	0.00	N/A
36700	Internal Service Charges	2,565,486.00	2,645,158.00	2,623,036.00	2,532,624.00	(90,412.00)	-3%
36720	Steering Committee User Fees	87,404.00	87,847.00	83,160.00	133,218.00	50,058.00	60%
36820	Funds - Misc Retirement	0.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$2,913,417.70	\$3,171,032.26	\$3,395,871.00	\$3,281,754.00	(\$114,117.00)	-3%
IN - Interest							
39150	Investments - Interest On	5,563.55	3,819.55	100.00	3,000.00	2,900.00	2900%
Account Classification Total: IN - Interest		\$5,563.55	\$3,819.55	\$100.00	\$3,000.00	\$2,900.00	2900%
MI - Miscellaneous							
36100	Miscellaneous	11,344.72	659.71	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$11,344.72	\$659.71	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	231,893.34	0.00	0.00	0.00	N/A
36760	Trans - Admin Non Dept	2,164,762.43	2,140,839.61	2,487,562.00	2,607,154.00	119,592.00	5%
36770	Trans - Administration	298.00	1,968.00	0.00	0.00	0.00	N/A
37460	Trans - Risk Management	6,850.00	0.00	1,000.00	1,000.00	0.00	0%
39033	Trans - Equipment Rent	41,116.99	0.00	200,000.00	0.00	(200,000.00)	-100%
39049	Trans - Human Resources	422.00	2,672.00	1,000.00	0.00	(1,000.00)	-100%
39050	Trans - County Counsel	0.00	1,350.00	1,350.00	0.00	(1,350.00)	-100%
39051	Trans - Finance	3,300.00	33,326.53	3,000.00	3,000.00	0.00	0%
39057	Trans - Information Technology	0.00	3,500.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$2,216,749.42	\$2,415,549.48	\$2,693,912.00	\$2,611,154.00	(\$82,758.00)	-3%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	1,232.43	0.00	5,000.00	5,000.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,232.43	\$0.00	\$5,000.00	\$5,000.00	
FB - Fund Balances							
31001	Beginning Fund Balance	367,499.84	627,209.30	250,000.00	1,182,000.00	932,000.00	373%
Account Classification Total: FB - Fund Balances		\$367,499.84	\$627,209.30	\$250,000.00	\$1,182,000.00	\$932,000.00	373%
Revenues Total		\$5,601,463.88	\$6,345,079.98	\$6,469,156.00	\$7,204,283.00	\$735,127.00	11%

Expenditures

PS - Personnel Services

60071	Sr Chief Office Deputy	6,623.58	1,533.18	0.00	0.00	0.00	N/A
60150	Administrative Manager	50,004.30	53,349.86	55,716.00	58,210.00	2,494.00	4%
60165	HR Risk Management Director	68,486.50	72,726.54	77,149.00	79,377.00	2,228.00	3%
60166	HR Manager	25,368.00	52,031.54	54,381.00	57,675.00	3,294.00	6%
60193	HR Specialist	10,755.98	22,233.73	22,901.00	24,506.00	1,605.00	7%
60198	Human Resources Assistant	20,460.30	14,845.83	13,342.00	13,268.00	(74.00)	-1%
60200	Chief Financial Officer	14,812.50	74,017.55	87,716.00	91,218.00	3,502.00	4%
60210	Chief Office Deputy	24,061.40	85.78	0.00	0.00	0.00	N/A
60490	Fiscal Services Manager	24,634.05	0.00	0.00	0.00	0.00	N/A
60491	Assistant Finance Director	0.00	18,713.50	70,136.00	72,240.00	2,104.00	3%
60492	Financial Systems Administrator	0.00	10,807.15	44,084.00	46,084.00	2,000.00	5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
60493	Finance/Budget Manager	18,927.10	0.00	0.00	0.00	0.00	N/A
60546	Chief Cartographer	0.00	0.00	18,783.00	0.00	(18,783.00)	-100%
60575	Management Assistant	24,678.75	0.00	0.00	0.00	0.00	N/A
60594	Senior GIS Analyst	61,570.13	65,456.72	67,812.00	70,794.00	2,982.00	4%
60597	GIS Planner	8,765.98	9,940.89	11,761.00	23,772.00	12,011.00	102%
60608	Support Specialist	0.00	0.00	0.00	77,565.00	77,565.00	N/A
60621	Senior System Administrator	70,513.27	73,769.20	73,486.00	143,194.00	69,708.00	95%
60622	Data Base Developer	68,259.47	66,126.62	49,950.00	0.00	(49,950.00)	-100%
60623	Network Telecom Administrator	62,256.78	66,176.80	68,537.00	17,780.00	(50,757.00)	-74%
60682	Contract/Grant Specialist	7,380.49	9,217.14	0.00	0.00	0.00	N/A
61080	County Counsel	92,417.24	98,137.38	102,057.00	106,378.00	4,321.00	4%
61130	Programmer/Analyst	62,305.98	63,642.24	63,398.00	0.00	(63,398.00)	-100%
61133	Info Tech Project Manager	49,835.60	15,232.27	0.00	0.00	0.00	N/A
61191	I.T. Director	78,890.50	83,797.48	87,146.00	91,524.00	4,378.00	5%
61324	Support Technician	14,572.04	16,694.60	45,074.00	209,807.00	164,733.00	365%
61520	Secretary I	30,590.43	31,958.75	34,038.00	35,680.00	1,642.00	5%
61548	Paralegal	51,550.56	54,979.92	56,597.00	56,815.00	218.00	0%
61557	Payroll Manager	48,065.77	49,068.02	49,975.00	49,068.00	(907.00)	-2%
61561	Accounting Assistant III	25,595.50	26,394.00	22,997.00	28,505.00	5,508.00	24%
61600	Office Assistant II	8,008.88	0.00	0.00	0.00	0.00	N/A
61661	Procurement Specialist	38,918.08	41,050.12	40,893.00	41,050.00	157.00	0%
61662	Courier/Mail Clerk	18,310.99	19,352.04	12,178.00	0.00	(12,178.00)	-100%
61675	Office Specialist	57,447.75	81,481.41	74,302.00	0.00	(74,302.00)	-100%
62362	System Administrator	0.00	0.00	61,508.00	0.00	(61,508.00)	-100%
63900	Overtime	1,774.38	3,501.22	0.00	0.00	0.00	N/A
63920	Temporary Help	32,839.32	38,332.95	0.00	0.00	0.00	N/A
63930	FICA	84,426.42	90,844.49	106,780.00	106,970.00	190.00	0%
63940	Workmans Compensation Tax	433.54	561.05	905.00	861.00	(44.00)	-5%
63941	Workmans Compensation	0.00	9,353.69	32,104.00	32,162.00	58.00	0%
63950	Medical Insurance	151,036.39	146,028.72	194,805.00	213,900.00	19,095.00	10%
63951	Life Insurance	870.53	719.90	775.00	747.00	(28.00)	-4%
63952	Short Term Disability	474.27	451.20	502.00	477.00	(25.00)	-5%
63960	Retirement - General	114,105.61	118,818.95	153,127.00	210,572.00	57,445.00	38%
63980	Unemployment Compensation	25,462.00	28,810.62	32,104.00	32,162.00	58.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
63990	Cell Phone Allowance	8,095.00	8,255.86	9,900.00	13,185.00	3,285.00	33%
Account Classification Total: PS - Personnel Services		\$1,563,585.36	\$1,638,498.91	\$1,896,919.00	\$2,005,546.00	\$108,627.00	6%
MS - Material and Services							
44010	Mgmt Travel & Training	7,451.63	10,934.49	22,480.00	15,500.00	(6,980.00)	-31%
44040	Staff Travel & Training	16,697.63	12,816.75	7,000.00	10,500.00	3,500.00	50%
44080	Office Machine Repairs	0.00	1,507.87	565.00	405.00	(160.00)	-28%
44090	Operating Expenses	0.00	608.34	2,000.00	2,000.00	0.00	0%
44100	Supplies - Office	14,230.08	14,687.42	17,900.00	16,400.00	(1,500.00)	-8%
44110	Supplies - Other	140,665.84	136,584.15	160,670.00	157,770.00	(2,900.00)	-2%
44113	Office Equipment	0.00	2,500.00	3,950.00	0.00	(3,950.00)	-100%
44114	Office Furniture	0.00	0.00	12,300.00	0.00	(12,300.00)	-100%
44115	Computer Equipment	0.00	7,184.06	305,000.00	128,355.00	(176,645.00)	-58%
44200	Dues / Fees	3,052.00	2,257.00	3,650.00	5,675.00	2,025.00	55%
44250	Vehicle Fuel	0.00	0.00	500.00	1,000.00	500.00	100%
44253	Vehicle Fuel - Internal	2,179.51	1,573.55	3,000.00	1,000.00	(2,000.00)	-67%
44260	Vehicle Maintenance & Repair	93.96	0.00	1,500.00	1,250.00	(250.00)	-17%
44276	Building Repair	0.00	0.00	11,500.00	0.00	(11,500.00)	-100%
44283	Computer Maintenance	0.00	0.00	50,000.00	0.00	(50,000.00)	-100%
44300	Equip Maintenance & Repair	1,054.07	0.00	800.00	800.00	0.00	0%
44340	Contract Maintenance	830.84	0.00	1,200.00	0.00	(1,200.00)	-100%
44350	Recruitment	7,084.38	15,341.66	15,328.00	20,000.00	4,672.00	30%
44440	Audit Fees	15,602.00	14,000.00	111,000.00	82,500.00	(28,500.00)	-26%
44500	Consultant Services	31,913.00	4,920.92	30,000.00	24,500.00	(5,500.00)	-18%
44520	Legal Fees	102,402.51	76,779.55	81,716.00	81,716.00	0.00	0%
44640	Telephone	19,653.82	20,516.53	12,407.00	14,250.00	1,843.00	15%
44641	Telephone / Contract Expense	43,961.49	38,802.90	51,516.00	0.00	(51,516.00)	-100%
44645	Teleprocessing	5,216.50	436.44	0.00	73,000.00	73,000.00	N/A
44646	E Mail Services	34,504.33	55,937.24	0.00	25,000.00	25,000.00	N/A
44670	Equipment	0.00	0.00	3,000.00	1,500.00	(1,500.00)	-50%
44700	Postage	4,318.69	4,355.70	5,805.00	5,855.00	50.00	1%
44701	Postage - Internal	93,333.53	77,987.30	130,000.00	100,000.00	(30,000.00)	-23%
44710	Publications / Periodicals	2,875.55	4,562.08	5,850.00	5,900.00	50.00	1%
44720	Legal Notice Publish	9,018.87	1,663.60	10,000.00	5,500.00	(4,500.00)	-45%
44730	Printing	4,206.40	7,411.12	6,699.00	8,200.00	1,501.00	22%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
44996	Hardware / Software Maintenance	122,131.59	121,333.55	32,000.00	189,163.00	157,163.00	491%
45000	Equipment Rental / Lease	0.00	1,351.95	0.00	1,500.00	1,500.00	N/A
45020	Contract Services	50,678.37	98,095.81	70,000.00	73,500.00	3,500.00	5%
45021	Interest Expense	0.00	0.00	1,000.00	1,000.00	0.00	0%
45022	Website Hosting Services	0.00	0.00	0.00	4,500.00	4,500.00	N/A
45160	Employee Incentive Program	169.08	752.50	700.00	700.00	0.00	0%
45880	Computer Software	0.00	0.00	136,955.00	51,000.00	(85,955.00)	-63%
45910	Budget Expense	9,364.79	165,330.93	155,000.00	152,500.00	(2,500.00)	-2%
46440	Testing/Evaluation	7,979.00	5,966.00	13,000.00	10,000.00	(3,000.00)	-23%
46930	Special Projects Expense	1,884.44	60.00	500.00	500.00	0.00	0%
48000	Bad Debt Expense	2,647.97	0.99	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	4,811.00	6,166.00	1,355.00	28%
99760	Insurance/Liability	5,960.00	5,960.00	7,839.00	11,548.00	3,709.00	47%
99765	Insurance/Workmans Compensation	9,950.00	3,617.92	0.00	0.00	0.00	N/A
99770	Internal Services	69,698.00	61,429.00	61,429.00	143,460.00	82,031.00	134%
99780	Space Rent	64,348.00	65,669.00	57,031.00	66,860.00	9,829.00	17%
99781	Steering Committee Hardware Charge	25,200.00	27,450.00	27,900.00	29,550.00	1,650.00	6%
99782	Steering Committee User Charge	4,802.00	6,040.00	5,250.00	11,590.00	6,340.00	121%
Account Classification Total: MS - Material and Services		\$935,192.87	\$1,076,426.32	\$1,640,751.00	\$1,542,113.00	(\$98,638.00)	-6%
CO - Capital Outlay							
88070	Office Equipment	0.00	7,799.00	30,000.00	0.00	(30,000.00)	-100%
88360	Equipment	0.00	0.00	12,350.00	0.00	(12,350.00)	-100%
88760	Computer Equipment	18,242.92	0.00	49,650.00	25,000.00	(24,650.00)	-50%
Account Classification Total: CO - Capital Outlay		\$18,242.92	\$7,799.00	\$92,000.00	\$25,000.00	(\$67,000.00)	-73%
DS - Debt Service							
99950	Interfund Loan Principal	52,004.50	253,175.26	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	1,790.50	1,636.59	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$53,795.00	\$254,811.85	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	165,303.00	163,034.00	157,034.00	0.00	(157,034.00)	-100%
99019	Trans - Tax Collector	34,000.00	33,999.96	0.00	0.00	0.00	N/A
99020	Trans - Information Technology	923,646.95	899,412.65	822,279.00	811,955.00	(10,324.00)	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
99021	Trans - GIS	0.00	0.00	100,780.00	125,624.00	24,844.00	25%
99023	Trans - Multimedia	0.00	0.00	0.00	67,266.00	67,266.00	N/A
99190	Trans - County Counsel	267,047.59	266,338.88	277,244.00	304,116.00	26,872.00	10%
99301	Trans - Finance	365,843.27	384,894.71	614,806.00	703,859.00	89,053.00	14%
99310	Trans - Treasurer	29,500.00	0.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	720.00	39,316.53	5,350.00	3,000.00	(2,350.00)	-44%
99480	Trans - Personnel	412,904.23	399,613.10	470,084.00	423,056.00	(47,028.00)	-10%
99485	Trans - Risk Management	0.00	0.00	22,952.00	0.00	(22,952.00)	-100%
99783	Trans - Phones	5,853.00	2,702.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	3,300.00	4,525.51	14,000.00	0.00	(14,000.00)	-100%
99840	Trans - General Admin	195,320.39	190,580.27	202,369.00	171,278.00	(31,091.00)	-15%
Account Classification Total: IF - Interfund Transfers		\$2,403,438.43	\$2,384,417.61	\$2,686,898.00	\$2,610,154.00	(\$76,744.00)	-3%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	152,588.00	75,470.00	(77,118.00)	-51%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$152,588.00	\$75,470.00	(\$77,118.00)	-51%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	96,000.00	96,000.00	N/A
99980	Reserve Future Expenditures	0.00	0.00	0.00	850,000.00	850,000.00	N/A
99981	Unappropriated Fund Balance	627,209.30	983,126.29	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$627,209.30	\$983,126.29	\$0.00	\$946,000.00	\$946,000.00	
Expenditures Total		\$5,601,463.88	\$6,345,079.98	\$6,469,156.00	\$7,204,283.00	\$735,127.00	11%
Fund Revenue	Total: 150 - Internal Services	\$5,601,463.88	\$6,345,079.98	\$6,469,156.00	\$7,204,283.00	\$735,127.00	11%
Fund Expenditure	Total: 150 - Internal Services	\$5,601,463.88	\$6,345,079.98	\$6,469,156.00	\$7,204,283.00	\$735,127.00	11%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	11%

Klamath County, Oregon
2013-2014 Budget Financial Presentation
000 Internal Services Non-Dept

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	57,166	77,026	3,000	3,000
Capital Outlay	-	7,799	42,350	-
Interfund Transfers	2,393,565	2,338,899	2,681,548	2,607,154
Subtotal Current Expenditures	2,450,731	2,423,724	2,726,898	2,610,154
Reserves	-	-		946,000
Contingency	-		152,588	75,470
Unappropriated Fund Balance	627,209	983,126	-	-
Subtotal Noncurrent Expenditures	627,209	983,126	152,588	1,021,470
Total Requirements by Budgetary Category	3,077,941	3,406,850	2,879,486	3,631,624

<u>Requirements by Fund</u>				
Internal Service (150)	3,025,870	3,311,656	2,823,136	3,535,624
Internal Service Equip (580)	52,071	95,195	56,350	96,000
Total Requirements by Fund	3,077,941	3,406,850	2,879,486	3,631,624

<u>Resources by Budgetary Category</u>				
Charges for Services	2,652,890	2,733,005	2,623,036	2,532,624
Investment Earnings	5,564	3,820	100	3,000
Interfund Transfers	51,987	42,817	6,350	4,000
Beginning Fund Balance	367,500	627,209	250,000	1,092,000
Total Resources by Budgetary Category	3,077,941	3,406,850	2,879,486	3,631,624

Full-Time Employee Equivalents	-	-	-	-
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<u>Programs</u>	Total Cost	Personnel Services	FTE
Materials and Services	3,000	-	-
General Administration	171,278	-	-
Human Resources	423,056	-	-
County Counsel	304,116	-	-
Finance	703,859	-	-
Information Technology	811,955	-	-
Multimedia	67,266	-	-
GIS	125,624	-	-
Reserve	946,000	-	-
Contingency	75,470	-	-
Total Mandates	3,631,624	-	-

Materials and Services Costs cover the cost of the annual audit for the County and email services.

Mandated Services listed that are transfers to other departments that are used to support the County in general.

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 000 - Non-Departmental							
<u>Revenues</u>							
CS - Charges for Service							
36700	Internal Service Charges	2,565,486.00	2,645,158.00	2,623,036.00	2,532,624.00	(90,412.00)	-3%
36720	Steering Committee User Fees	87,404.00	87,847.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$2,652,890.00	\$2,733,005.00	\$2,623,036.00	\$2,532,624.00	(\$90,412.00)	-3%
IN - Interest							
39150	Investments - Interest On	5,479.75	3,512.22	100.00	3,000.00	2,900.00	2900%
Account Classification Total: IN - Interest		\$5,479.75	\$3,512.22	\$100.00	\$3,000.00	\$2,900.00	2900%
FB - Fund Balances							
31001	Beginning Fund Balance	367,499.84	575,138.51	200,000.00	1,000,000.00	800,000.00	400%
Account Classification Total: FB - Fund Balances		\$367,499.84	\$575,138.51	\$200,000.00	\$1,000,000.00	\$800,000.00	400%
Sub Department Total: 000 - Non-Departmental		\$3,025,869.59	\$3,311,655.73	\$2,823,136.00	\$3,535,624.00	\$712,488.00	25%
<u>Expenditures</u>							
MS - Material and Services							
44090	Operating Expenses	0.00	608.34	2,000.00	2,000.00	0.00	0%
44440	Audit Fees	15,602.00	14,000.00	0.00	0.00	0.00	N/A
44640	Telephone	7,059.32	6,480.43	0.00	0.00	0.00	N/A
44646	E Mail Services	34,504.33	55,937.24	0.00	0.00	0.00	N/A
45021	Interest Expense	0.00	0.00	1,000.00	1,000.00	0.00	0%
Account Classification Total: MS - Material and Services		\$57,165.65	\$77,026.01	\$3,000.00	\$3,000.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	165,303.00	163,034.00	157,034.00	0.00	(157,034.00)	-100%
99019	Trans - Tax Collector	34,000.00	33,999.96	0.00	0.00	0.00	N/A
99020	Trans - Information Technology	923,646.95	899,412.65	822,279.00	811,955.00	(10,324.00)	-1%
99021	Trans - GIS	0.00	0.00	100,780.00	125,624.00	24,844.00	25%
99023	Trans - Multimedia	0.00	0.00	0.00	67,266.00	67,266.00	N/A
99190	Trans - County Counsel	267,047.59	266,338.88	277,244.00	304,116.00	26,872.00	10%

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 000 - Non-Departmental							
99301	Trans - Finance	365,843.27	384,894.71	614,806.00	703,859.00	89,053.00	14%
99310	Trans - Treasurer	29,500.00	0.00	0.00	0.00	0.00	N/A
99480	Trans - Personnel	412,904.23	399,613.10	470,084.00	423,056.00	(47,028.00)	-10%
99485	Trans - Risk Management	0.00	0.00	22,952.00	0.00	(22,952.00)	-100%
99840	Trans - General Admin	195,320.39	190,580.27	202,369.00	171,278.00	(31,091.00)	-15%
Account Classification Total: IF - Interfund Transfers		\$2,393,565.43	\$2,337,873.57	\$2,667,548.00	\$2,607,154.00	(\$60,394.00)	-2%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	152,588.00	75,470.00	(77,118.00)	-51%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$152,588.00	\$75,470.00	(\$77,118.00)	-51%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	850,000.00	850,000.00	N/A
99981	Unappropriated Fund Balance	575,138.51	896,756.15	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$575,138.51	\$896,756.15	\$0.00	\$850,000.00	\$850,000.00	
Sub Department Total: 000 - Non-Departmental		\$3,025,869.59	\$3,311,655.73	\$2,823,136.00	\$3,535,624.00	\$712,488.00	25%
Fund Revenue Total: 150 - Internal Services		\$3,025,869.59	\$3,311,655.73	\$2,823,136.00	\$3,535,624.00	\$712,488.00	25%
Fund Expenditure Total: 150 - Internal Services		\$3,025,869.59	\$3,311,655.73	\$2,823,136.00	\$3,535,624.00	\$712,488.00	25%
Fund Net Total: 150 - Internal Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	25%
Revenue Grand Totals:		\$3,025,869.59	\$3,311,655.73	\$2,823,136.00	\$3,535,624.00	\$712,488.00	25%
Expenditure Grand Totals:		\$3,025,869.59	\$3,311,655.73	\$2,823,136.00	\$3,535,624.00	\$712,488.00	25%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 580 - Equipment							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	83.80	307.33	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$83.80	\$307.33	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36770	Trans - Administration	298.00	1,968.00	0.00	0.00	0.00	N/A
37460	Trans - Risk Management	6,850.00	0.00	1,000.00	1,000.00	0.00	0%
39033	Trans - Equipment Rent	41,116.99	0.00	0.00	0.00	0.00	N/A
39049	Trans - Human Resources	422.00	2,672.00	1,000.00	0.00	(1,000.00)	-100%
39050	Trans - County Counsel	0.00	1,350.00	1,350.00	0.00	(1,350.00)	-100%
39051	Trans - Finance	3,300.00	33,326.53	3,000.00	3,000.00	0.00	0%
39057	Trans - Information Technology	0.00	3,500.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$51,986.99	\$42,816.53	\$6,350.00	\$4,000.00	(\$2,350.00)	-37%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	52,070.79	50,000.00	92,000.00	42,000.00	84%
Account Classification Total: FB - Fund Balances		\$0.00	\$52,070.79	\$50,000.00	\$92,000.00	\$42,000.00	84%
Department Total: 580 - Equipment		\$52,070.79	\$95,194.65	\$56,350.00	\$96,000.00	\$39,650.00	70%
<u>Expenditures</u>							
CO - Capital Outlay							
88070	Office Equipment	0.00	7,799.00	30,000.00	0.00	(30,000.00)	-100%
88360	Equipment	0.00	0.00	12,350.00	0.00	(12,350.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$7,799.00	\$42,350.00	\$0.00	(\$42,350.00)	-100%
IF - Interfund Transfers							
99830	Trans - Vehicle Reserve	0.00	1,025.51	14,000.00	0.00	(14,000.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$1,025.51	\$14,000.00	\$0.00	(\$14,000.00)	-100%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	96,000.00	96,000.00	N/A

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 580 - Equipment							
99981	Unappropriated Fund Balance	52,070.79	86,370.14	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$52,070.79	\$86,370.14	\$0.00	\$96,000.00	\$96,000.00	
Department Total: 580 - Equipment		\$52,070.79	\$95,194.65	\$56,350.00	\$96,000.00	\$39,650.00	70%
Fund Revenue	Total: 150 - Internal Services	\$52,070.79	\$95,194.65	\$56,350.00	\$96,000.00	\$39,650.00	70%
Fund Expenditure	Total: 150 - Internal Services	\$52,070.79	\$95,194.65	\$56,350.00	\$96,000.00	\$39,650.00	70%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	70%

Klamath County, Oregon
2013-2014 Budget Financial Presentation
151 External Services

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services			1,257,128	1,386,633
Materials and Services				121
Subtotal Current Expenditures	-	-	1,257,128	1,386,754
Total Requirements by Budgetary Category	-	-	1,257,128	1,386,754
<u>Requirements by Fund</u>				
External Services (151)	-	-	1,257,128	1,386,754
Total Requirements by Fund	-	-	1,257,128	1,386,754
<u>Resources by Budgetary Category</u>				
Charges for Services			1,257,128	1,386,754
Total Resources by Budgetary Category	-	-	1,257,128	1,386,754

Full-Time Employee Equivalents	36.72	33.80
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Library Service District	1,386,754	1,386,633	33.80
	1,386,754	1,386,633	33.80

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

Klamath County has entered into an intergovernmental agreement with the Klamath County Library Service District to provide personnel services for services provided at the various library locations. All employees are employees of Klamath County and are participants in all related programs and benefits. The Klamath County Library Service District will reimburse Klamath County for the costs incurred in providing the services.

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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Library	Management Assistant	15171160575	1.0000	Non-Union	UH23	4	\$0.00	\$51,737.62	\$1,189.97	\$3,207.73	\$750.195	\$1,189.97	\$34.452	\$9,300.00	\$20.88	\$20.40	\$8,278.02	\$75,729.22
Library	Library Director	15171161300	1.0000	Non-union	DF13	1	\$0.00	\$61,500.00	\$1,414.50	\$3,813.00	\$891.750	\$1,414.50	\$34.452	\$9,300.00	\$86.04	\$20.40	\$9,840.00	\$88,314.64
Library	Supervising Librarian (B/Y/T)	15171161322	1.0000	Non-Union	UF25	5	\$0.00	\$55,409.33	\$1,274.41	\$3,435.38	\$803.435	\$1,274.41	\$34.452	\$9,300.00	\$20.88	\$20.40	\$8,865.49	\$80,438.20
Library	Supervising Librarian (O/R/C)	15171161322	1.0000	Non-Union	UF25	6	\$0.00	\$58,131.17	\$1,337.02	\$3,604.13	\$842.902	\$1,337.02	\$34.452	\$9,300.00	\$20.88	\$20.40	\$9,300.99	\$83,928.96
Library	Library Dept. Supervisor (Tech)	15171161323	1.0000	Non-Union	UF22	7	\$0.00	\$54,390.72	\$1,250.99	\$3,372.22	\$788.665	\$1,250.99	\$34.452	\$9,300.00	\$20.88	\$20.40	\$8,702.52	\$79,131.83
Library	Library Dept. Supervisor (Youth)	15171161323	1.0000	Non-Union	UF22	5	\$0.00	\$47,679.86	\$1,096.64	\$2,956.15	\$691.358	\$1,096.64	\$34.452	\$9,300.00	\$20.88	\$20.40	\$7,628.78	\$70,525.16
Library	Library Dept. Supervisor (Circulation)	15171161323	1.0000	Non-Union	UF22	1	\$0.00	\$39,396.00	\$906.11	\$2,442.55	\$571.242	\$906.11	\$34.452	\$9,300.00	\$20.88	\$20.40	\$6,303.36	\$59,901.10
Library	Library Dept. Supervisor (Reference)	15171161323	1.0000	Non-Union	UF22	1	\$0.00	\$39,396.00	\$906.11	\$2,442.55	\$571.242	\$906.11	\$34.452	\$9,300.00	\$20.88	\$20.40	\$6,303.36	\$59,901.10
Library	LA III - F/T (Outreach Services)	15171161330	1.0000	Local 121	LH08	3	\$0.00	\$25,932.96	\$596.46	\$1,607.84	\$376.028	\$596.46	\$34.452	\$9,300.00	\$20.88	\$20.40	\$4,149.27	\$42,634.75
Library	LA III - F/T (Reference/P.R.)	15171161330	1.0000	Local 121	LH08	7	\$0.00	\$29,190.24	\$671.38	\$1,809.79	\$423.258	\$671.38	\$34.452	\$9,300.00	\$20.88	\$20.40	\$4,670.44	\$46,812.21
Library	LA III - F/T (South Suburban)	15171161330	1.0000	Local 121	LH08	1	\$0.00	\$23,051.52	\$530.18	\$1,429.19	\$334.247	\$530.18	\$34.452	\$9,300.00	\$20.88	\$20.40	\$3,688.24	\$38,939.31
Library	LA III - F/T (Tech. & Circ.)	15171161330	1.0000	Local 121	LH08	1	\$0.00	\$23,966.72	\$551.23	\$1,486.94	\$347.517	\$551.23	\$34.452	\$9,300.00	\$20.88	\$20.40	\$3,834.68	\$40,113.05
Library	LA III - F/T (Technical Services)	15171161330	1.0000	Local 121	LH08	7	\$0.00	\$29,190.24	\$671.38	\$1,809.79	\$423.258	\$671.38	\$34.452	\$9,300.00	\$20.88	\$20.40	\$4,670.44	\$46,812.21
Library	LA III - F/T (Youth Services)	15171161330	1.0000	Local 121	LH08	7	\$0.00	\$29,190.24	\$671.38	\$1,809.79	\$423.258	\$671.38	\$34.452	\$9,300.00	\$20.88	\$20.40	\$4,670.44	\$46,812.21
Library	LA III - F/T (Youth Services)	15171161330	1.0000	Local 121	LH08	5	\$0.00	\$27,155.84	\$624.58	\$1,683.66	\$393.760	\$624.58	\$34.452	\$9,300.00	\$20.88	\$20.40	\$4,344.93	\$44,203.10
Library	LA III - P/T (Circulation)	15171161330	0.4800	Non-Union	UH10	1	\$0.00	\$11,525.72	\$265.09	\$714.59	\$167.123	\$265.09	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$12,954.16
Library	LA III - P/T (Courier)	15171161330	0.4800	Non-Union	UH10	1	\$0.00	\$11,383.64	\$261.82	\$705.79	\$165.063	\$261.82	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$12,794.67
Library	LA III - P/T (Interlibrary Loan)	15171161330	0.4800	Non-Union	UH10	1	\$0.00	\$11,383.64	\$261.82	\$705.79	\$165.063	\$261.82	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$12,794.67
Library	LA III - P/T (Reference)	15171161330	0.4800	Non-Union	UH10	2	\$0.00	\$11,615.96	\$267.17	\$720.19	\$168.431	\$267.17	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$13,055.45
Library	LA III - P/T (Reference)	15171161330	0.4800	Non-Union	UH10	1	\$0.00	\$11,489.24	\$264.25	\$712.33	\$166.594	\$264.25	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$12,913.21
Library	LA III - P/T (Technical Service)	15171161330	0.4800	Non-Union	UH10	1	\$0.00	\$11,525.72	\$265.09	\$714.59	\$167.123	\$265.09	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$12,954.16
Library	LA III - P/T Sub (Law)	15171161330	0.4800	Non-Union	UH10	1	\$0.00	\$11,214.68	\$257.94	\$695.31	\$162.613	\$257.94	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$12,605.02
Library	LA II - F/T (Malin/Merrill)	15171161340	1.0000	Local 121	LH06	6	\$0.00	\$25,514.16	\$586.83	\$1,581.88	\$369.955	\$586.83	\$34.452	\$9,300.00	\$20.88	\$20.40	\$4,082.27	\$42,097.64
Library	LA II - P/T (Malin)	15171161340	0.4800	Non-Union	UH06	2	\$0.00	\$9,681.14	\$222.67	\$600.23	\$140.377	\$222.67	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,883.62
Library	LA II - P/T Sub (Merrill)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,573.77	\$220.20	\$593.57	\$138.820	\$220.20	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,763.10
Library	LA II - P/T (Blv)	15171161340	0.0000	Non-Union	UH06	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.000	\$0.00	\$0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Library	LA II - P/T (Blv)	15171161340	0.4800	Non-Union	UH06	6	\$0.00	\$11,414.71	\$262.54	\$707.71	\$165.513	\$262.54	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$12,829.55
Library	LA II - F/T (Bonanza & S. Suburb)	15171161340	1.0000	Local 121	LH06	6	\$0.00	\$25,768.96	\$592.69	\$1,597.68	\$373.650	\$592.69	\$34.452	\$9,300.00	\$20.88	\$20.40	\$4,123.03	\$42,424.42
Library	LA II - P/T (Bonanza)	15171161340	0.4800	Non-Union	UH06	3	\$0.00	\$10,241.97	\$235.57	\$635.00	\$148.509	\$235.57	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$11,513.15
Library	LA II - P/T (Chemult)	15171161340	0.0000	Non-Union	UH06	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.000	\$0.00	\$0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Library	LA II - P/T (Chemult)	15171161340	0.4800	Non-Union	UH06	3	\$0.00	\$10,016.18	\$230.37	\$621.00	\$145.235	\$230.37	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$11,259.70
Library	LA II - P/T (Gilchrist)	15171161340	0.4800	Non-Union	UH06	2	\$0.00	\$9,969.22	\$229.29	\$618.09	\$144.554	\$229.29	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$11,206.98
Library	LA II - Sub (Chemult/Gilchrist)	15171161340	0.0000	Non-Union	UH06	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.000	\$0.00	\$0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Library	LA II - Sub (Chemult/Gilchrist)	15171161340	0.0000	Non-Union	UH06	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.000	\$0.00	\$0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Library	LA II - P/T (Chiloquin)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,425.40	\$216.78	\$584.37	\$136.668	\$216.78	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,596.54
Library	LA II - P/T (Chiloquin)	15171161340	0.4800	Non-Union	UH06	3	\$0.00	\$10,338.74	\$237.79	\$641.00	\$149.912	\$237.79	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$11,621.77
Library	LA II - Sub (Chiloquin)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,604.95	\$220.91	\$595.51	\$139.272	\$220.91	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,798.10
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,390.99	\$215.99	\$582.24	\$136.169	\$215.99	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,557.92
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,615.71	\$221.16	\$596.17	\$139.428	\$221.16	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,810.17
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,614.63	\$221.14	\$596.11	\$139.412	\$221.14	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,808.96
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,632.91	\$221.56	\$597.24	\$139.677	\$221.56	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,829.48
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,623.23	\$221.33	\$596.64	\$139.537	\$221.33	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,818.61
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,600.65	\$220.82	\$595.24	\$139.209	\$220.82	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,793.27
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	2	\$0.00	\$9,868.03	\$226.96	\$611.82	\$143.086	\$226.96	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$11,093.40
Library	LA II - P/T (Circulation)	15171161340	0.4800	Non-Union	UH06	3	\$0.00	\$10,387.12	\$238.90	\$644.00	\$150.613	\$238.90	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$11,676.08
Library	LA II - P/T (Keno)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,390.99	\$215.99	\$582.24	\$136.169	\$215.99	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,557.92
Library	LA II - P/T (Keno)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,422.17	\$216.71	\$584.17	\$136.621	\$216.71	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,592.92
Library	LA II - P/T (Outreach Services)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,398.52	\$216.17	\$582.71	\$136.278	\$216.17	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,566.37
Library	LA II - P/T (South Suburban)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,390.99	\$215.99	\$582.24	\$136.169	\$215.99	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,557.92
Library	LA II - P/T (Sprague River)	15171161340	0.4800	Non-Union	UH06	2	\$0.00	\$9,900.17	\$227.70	\$613.81	\$143.553	\$227.70	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$11,129.48
Library	LA II - P/T (Sprague River)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,424.32	\$216.76	\$584.31	\$136.653	\$216.76	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,595.34
Library	LA II - P/T Sub (Sprague River)	15171161340	0.0000	Non-Union	UH06	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.000	\$0.00	\$0.000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Library	LA II - P/T (Technical Services)	15171161340	0.4800	Non-Union	UH06	2	\$0.00	\$9,764.47	\$224.58	\$605.40	\$141.585	\$224.58	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,977.15
Library	LA II - P/T (Technical Services)	15171161340	0.4800	Non-Union	UH06	2	\$0.00	\$9,745.42	\$224.14	\$604.22	\$141.309	\$224.14	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,955.77
Library	LA II - P/T (Technical Services)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,617.86	\$221.21	\$596.31	\$139.459	\$221.21	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,812.58
Library	LA II - P/T (Youth Services)	15171161340	0.4800	Non-Union	UH06	3	\$0.00	\$10,169.40	\$233.90	\$630.50	\$147.456	\$233.90	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$11,431.68
Library	LA II - P/T (Youth Services)	15171161340	0.4800	Non-Union	UH06	1	\$0.00	\$9,612.48	\$221.09	\$595.97	\$139.381	\$221.09	\$16.537	\$0.00	\$0.00	\$0.00	\$0.00	\$10,806.55
			33.8000				\$0.00	\$1,000,576.32	\$23,013.26	\$62,035.73	\$14,508.36	\$23,013.26	\$1,164.48	\$158,100.00	\$420.12	\$346.80	\$ 103,456.25	\$ 1,386,634.57

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 151 - Exteneral Services							
Department: 711 - Library Service District							
<u>Revenues</u>							
CS - Charges for Service							
34120	Fees - Library Personnel Fee	0.00	0.00	1,257,128.00	1,386,754.00	129,626.00	10%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$1,257,128.00	\$1,386,754.00	\$129,626.00	10%
Department Total: 711 - Library Service District		\$0.00	\$0.00	\$1,257,128.00	\$1,386,754.00	\$129,626.00	10%
<u>Expenditures</u>							
PS - Personnel Services							
60575	Management Assistant	0.00	0.00	47,023.00	51,738.00	4,715.00	10%
61300	Library Director	0.00	0.00	77,820.00	61,500.00	(16,320.00)	-21%
61322	Supervising Librarian	0.00	0.00	108,656.00	113,541.00	4,885.00	4%
61323	Librarian - Specialist	0.00	0.00	100,046.00	180,863.00	80,817.00	81%
61330	Library Assistant III	0.00	0.00	263,475.00	267,816.00	4,341.00	2%
61340	Library Assistant II	0.00	0.00	307,016.00	325,118.00	18,102.00	6%
63920	Temporary Help	0.00	0.00	30,000.00	0.00	(30,000.00)	-100%
63930	FICA	0.00	0.00	71,454.00	76,544.00	5,090.00	7%
63940	Workmans Compensation Tax	0.00	0.00	1,140.00	1,164.00	24.00	2%
63941	Workmans Compensation	0.00	0.00	21,483.00	23,013.00	1,530.00	7%
63950	Medical Insurance	0.00	0.00	137,700.00	158,100.00	20,400.00	15%
63951	Life Insurance	0.00	0.00	422.00	420.00	(2.00)	0%
63952	Short Term Disability	0.00	0.00	347.00	347.00	0.00	0%
63960	Retirement - General	0.00	0.00	69,063.00	103,456.00	34,393.00	50%
63980	Unemployment Compensation	0.00	0.00	21,483.00	23,013.00	1,530.00	7%
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$1,257,128.00	\$1,386,633.00	\$129,505.00	10%
MS - Material and Services							
99755	Risk Management	0.00	0.00	0.00	42.00	42.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	79.00	79.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$121.00	\$121.00	
Department Total: 711 - Library Service District		\$0.00	\$0.00	\$1,257,128.00	\$1,386,754.00	\$129,626.00	10%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
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Fund: 151 - Exteneral Services

Department: 711 - Library Service District

Fund Revenue	Total: 151 - Exteneral Services	\$0.00	\$0.00	\$1,257,128.00	\$1,386,754.00	\$129,626.00	10%
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Fund Expenditure	Total: 151 - Exteneral Services	\$0.00	\$0.00	\$1,257,128.00	\$1,386,754.00	\$129,626.00	10%
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Fund Net	Total: 151 - Exteneral Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	10%
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Klamath County, Oregon 2013-2014 Budget Presentation

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

Public Safety Program - This program is to encourage and facilitate the public safety of the county.

- 169 - Justice Court
- 170 - District Attorney
- 175 - Community Corrections
- 189 - Court Security
- 211 - Sheriff
- 231 - Juvenile
- 251 - Animal Control
- 271 - Emergency Management

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Department Mission:

To provide the citizens of Klamath County with judicial stewardship while pursuing justice and public safety but also while operating in accordance with the Oregon Revised Statutes.

Mandated Services:

Justice Court is not mandated, but rather provided as both a service to Klamath County and a service to the public - enabling the public to have local courts deciding local issues. In addition, the civil functions (Justice Court Small Claims Court and Justice Court Civil Court) are able to be navigated without legal representation and at a significantly lower cost than the circuit court. Filing fees are set by the Oregon Revised Statutes in Chapter 55.

Department Overview:

The Justice court is providing judicial services regarding citations issued through the following agencies: Klamath County Sheriff's Office, (traffic and boating); Oregon State Police, City of Malin Police Department, City of Merrill Police Department, Klamath County Animal Control, Klamath County Code Enforcement, Klamath County Fire Department; Klamath County Health Department (Air Quality); Oregon Department of Transportation (Weighmaster); Oregon Fish and Game; Oregon Parks Department.

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 for over 3,000 violations per year.

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. Seven years ago, approximately 4,000 citations were issued. In 2012, only 2,050 citations were issued.

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.

In 2010-2011, the Court processed 2,398 citations with \$292,372 being turned over to the General Fund. In 2011-2012, the court processed 2,050 citations with \$208,131 being turned over to the General Fund. As one can easily determine the number of citations has steadily decreased with the end result being a decrease in general revenue.

Significant Changes:

During the 2012-13 year, the clerk positions were 1.8 FTE and one clerk left. That position was left vacant. Court hours are Monday-Thursday with arraignments being set all day on Tuesdays. Court hearings are set on Thursdays. The 0.8 FTE clerk works half-day on Fridays which has resulted in steady revenue on that day and online credit card processing is set to begin. Revenue is expected to increase as the public asks at least 5-8 times a day in telephone calls to be able to use a credit card. .

Key issues:

Long range goals include increasing the number of citations sent to Justice Court by the Oregon State Police in order to effectively serve the citizens of Klamath County with a local venue and opportunities to be heard.

Short range goals are to complete the online payment process, increase collection efforts through the county's contract with Carter Jones, and to improve court's information technology usage.

In recent months, the justice court has been incorporated into the county's computer system and phone system.

Revenue has decreased since the number of citations has decreased. The issue of declining citations is not one which the Court has control over, the majority of citations are issued by the Sheriff's Office and that budget thus directly impacts Justice Court.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
169 Justice Court

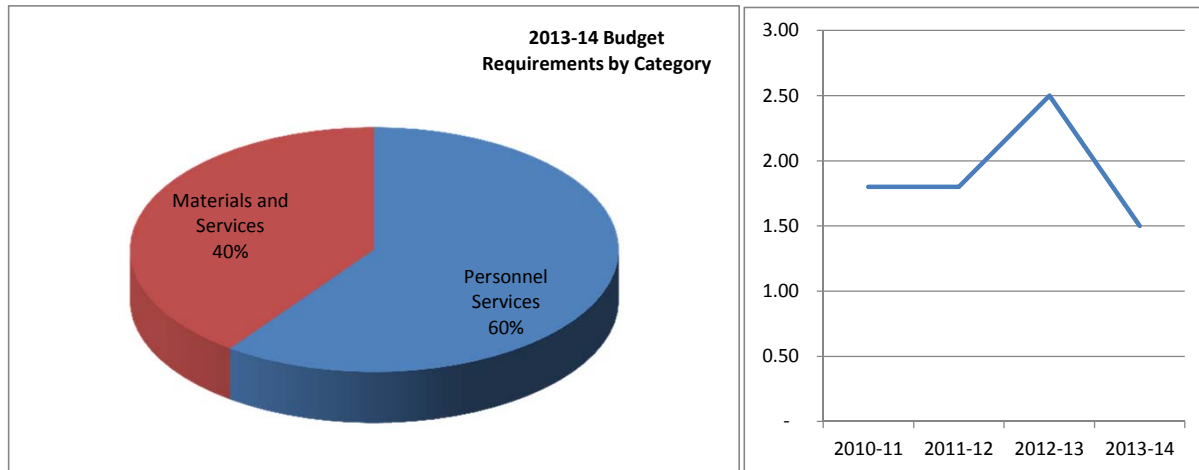
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	133,515	117,741	128,023	112,081
Materials and Services	77,863	81,942	87,159	74,627
Interfund Transfers	51,828	-	-	-
Total Requirements by Budgetary Category	263,206	199,682	215,182	186,708

<u>Requirements by Fund</u>				
General Fund (101)	263,206	199,682	215,182	186,708
Total Requirements by Fund	263,206	199,682	215,182	186,708

<u>Resources by Budgetary Category</u>				
Miscellaneous	-	438	-	-
Fines and Forfeitures	263,206	175,402	215,182	186,708
Interfund Transfers	-	23,842	-	-
Total Resources by Budgetary Category	263,206	199,682	215,182	186,708

Full-Time Employee Equivalents	1.80	1.80	2.50	1.50
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Justice Court	186,708	112,081	1.50
Total Mandates	186,708	112,081	1.50



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Justice Court	Justice of the Peace	10016960060	1.0000	Non-Union	JP01	1	\$0.00	\$39,976.00	\$0.00	\$2,478.51	\$579.65	\$919.45	\$34.45	\$9,300.00	\$86.04	\$0.00	\$6,396.16	\$59,770.26
Justice Court	Justice Court Clerk	10016960740	1.0000	Local 121	LH13	4	\$0.00	\$33,477.84	\$769.99	\$2,075.63	\$485.43	\$769.99	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,356.45	\$52,311.06
			2.0000				\$0.00	\$73,453.84	\$769.99	\$4,554.14	\$1,065.08	\$1,689.44	\$68.90	\$18,600.00	\$106.92	\$20.40	\$11,752.61	\$112,081.33

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 169 - Justice Court							
<u>Revenues</u>							
FF - Fines and Forfeitures							
35120	Fines - Traffic	263,206.32	175,402.27	215,182.00	186,708.00	(28,474.00)	-13%
Account Classification Total: FF - Fines and Forfeitures		\$263,206.32	\$175,402.27	\$215,182.00	\$186,708.00	(\$28,474.00)	-13%
MI - Miscellaneous							
36100	Miscellaneous	0.00	438.40	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$438.40	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	23,841.78	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$23,841.78	\$0.00	\$0.00	\$0.00	0%
Department Total: 169 - Justice Court		\$263,206.32	\$199,682.45	\$215,182.00	\$186,708.00	(\$28,474.00)	-13%
<u>Expenditures</u>							
Department: 169 - Justice Court							
PS - Personnel Services							
60060	Justice of the Peace	39,976.10	39,976.08	39,975.00	39,976.00	1.00	0%
60740	Justice Court Clerk	54,321.36	42,756.26	48,000.00	33,478.00	(14,522.00)	-30%
63930	FICA	6,221.08	5,582.50	6,730.00	5,619.00	(1,111.00)	-17%
63940	Workmans Compensation Tax	53.39	60.51	94.00	69.00	(25.00)	-27%
63941	Workmans Compensation	0.00	572.92	2,024.00	1,689.00	(335.00)	-17%
63950	Medical Insurance	21,144.36	19,574.99	20,250.00	18,600.00	(1,650.00)	-8%
63951	Life Insurance	149.64	121.09	128.00	107.00	(21.00)	-16%
63952	Short Term Disability	40.80	32.30	41.00	20.00	(21.00)	-51%
63960	Retirement - General	9,420.20	8,060.52	9,677.00	11,753.00	2,076.00	21%
63980	Unemployment Compensation	2,188.00	1,003.38	1,104.00	770.00	(334.00)	-30%
Account Classification Total: PS - Personnel Services		\$133,514.93	\$117,740.55	\$128,023.00	\$112,081.00	(\$15,942.00)	-12%
MS - Material and Services							
44010	Mgmt Travel & Training	100.00	0.00	1,500.00	1,200.00	(300.00)	-20%
44040	Staff Travel & Training	0.00	0.00	1,000.00	340.00	(660.00)	-66%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 169 - Justice Court							
44080	Office Machine Repairs	0.00	1,750.00	500.00	500.00	0.00	0%
44100	Supplies - Office	1,070.51	2,386.12	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	59.92	350.00	500.00	500.00	0.00	0%
44203	Credit Card Fees	1,662.37	1,687.76	600.00	0.00	(600.00)	-100%
44270	Bldg Maintenance & Repair	113.72	0.00	600.00	500.00	(100.00)	-17%
44380	Juror Fees	0.00	0.00	200.00	200.00	0.00	0%
44450	Witness Fees	0.00	0.00	100.00	100.00	0.00	0%
44530	Janitorial Services	674.55	0.00	700.00	400.00	(300.00)	-43%
44600	Utilities - Gas	0.00	0.00	0.00	700.00	700.00	N/A
44610	Utilities - Water / Sewer	342.67	283.20	400.00	400.00	0.00	0%
44620	Utilities - Electricity	2,702.95	3,122.96	3,000.00	3,000.00	0.00	0%
44630	Garbage Pickup	0.00	0.00	0.00	240.00	240.00	N/A
44640	Telephone	2,059.95	1,311.23	2,250.00	900.00	(1,350.00)	-60%
44650	Rent	29,842.11	31,471.36	32,367.00	32,310.00	(57.00)	0%
44700	Postage	1,120.50	1,933.95	1,600.00	2,000.00	400.00	25%
44996	Hardware / Software Maintenance	3,556.00	3,556.00	4,500.00	4,500.00	0.00	0%
99755	Risk Management	0.00	0.00	254.00	378.00	124.00	49%
99760	Insurance/Liability	411.00	411.00	414.00	707.00	293.00	71%
99765	Insurance/Workmans Compensation	253.00	84.32	0.00	0.00	0.00	N/A
99770	Internal Services	31,344.00	31,344.00	31,344.00	20,047.00	(11,297.00)	-36%
99781	Steering Committee Hardware Charge	2,550.00	2,250.00	2,700.00	1,875.00	(825.00)	-31%
99782	Steering Committee User Charge	0.00	0.00	630.00	1,830.00	1,200.00	190%
Account Classification Total: MS - Material and Services		\$77,863.25	\$81,941.90	\$87,159.00	\$74,627.00	(\$12,532.00)	-14%
IF - Interfund Transfers							
99850	Trans - General Non Dept	51,828.14	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$51,828.14	\$0.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 169 - Justice Court		\$263,206.32	\$199,682.45	\$215,182.00	\$186,708.00	(\$28,474.00)	-13%
Fund Revenue	Total: 100 - General Fund	\$263,206.32	\$199,682.45	\$215,182.00	\$186,708.00	(\$28,474.00)	-13%
Fund Expenditure	Total: 100 - General Fund	\$263,206.32	\$199,682.45	\$215,182.00	\$186,708.00	(\$28,474.00)	-13%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 169 - Justice Court							
	Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	-13%

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Department Mission:

To prosecute criminal cases of adult and juvenile offenders, prosecute probation violators, litigate child dependency cases, coordinate homicide investigations, assist crime victims, advise Department of Human Services, pursue collections in non-support cases, and advise public on matters relating to the criminal justice system.

Mandated Services:

District Attorney - Mandated by ORS 8.650

The District Attorney must prosecute violators of the law pursuant to ORS 8.650. That process includes the initiation of indictment proceedings. Additionally, pursuant to ORS 8.660, a District Attorney must: Administer laws on public assistance and support enforcement; Collect state penalties and forfeitures; Assist the juvenile court; and Advise and represent county officers and employees, unless the county's governing body appoints legal counsel to handle those duties.

Prosecuting Attorneys – Constitution of Oregon Article VII§17

There shall be elected by districts comprised of one, or more counties, a **sufficient number of Prosecuting Attorneys, who shall be the law officers of the State**, and of the counties within their respective districts, and shall perform such duties pertaining to the administration of Law, and general police as the Legislative Assembly may direct.

Crime Victim's Rights, HB 2482 - Mandated by 18 U.S.C. § 3771, Senate Bill 233

The Victims of Crime Act was passed by Congress on October 12, 1984. This Act serves as central source federal funding to support direct services to victims of crime. The District Attorney's Office has applied for and received funding over the last 28 years. This funding currently provides two full-time victim service advocates who are trained professionals providing services to victims of crime. Further, Senate Bill 233 grants crime victims authority to consult for violation of constitutional rights.

The following are services provided by this office:

- Notifying all victims of crime their constitutional rights pursuant to Senate Bill 233.
- Provide ongoing case status information to all victims of crime and facilitate involvement when possible with the handling of the criminal case.
- Assist victims with the return of any recovered or seized property.
- Assist crime victims with Crime Victims Compensation applications. Information and applications are provided regarding the compensations program and to referral agencies in the community.
- Prepare victims and witnesses for court appearances, provide support during these appearances and help with any problems that may arise.
- Participate and encourage public awareness regarding the issues surrounding crime victims.
- Provide referrals to agencies for crime victims in need of services or assistance.

- Provide information to crime victims concerning restitution which includes, explaining the procedures involved with the collection of restitution, preparing victims for restitution hearings when necessary, and assisting the victim with the completion of the restitution forms.
- Maintain an active network with other agencies that may offer assistance to victims of crime.
- Seek to alleviate the distress of the crime victim by addressing individual needs
- Oversees and runs the Victim Impact Panel.

Employees that provide these services are:

One Victim's Assistance Coordinator, one Victim Advocate, one Domestic Violence Victim Advocate, and one Paralegal work in Victim's Assistance. *(The target budget cut would reduce the FTE's to this department to 1.5)*

Support Enforcement - Mandated by ORS 8.650

The District Attorney's Office provides two full-time employees to assist the citizens of Klamath County with child support services. Those services are available for both custodial and noncustodial parents.

The following are services provided by this office:

- Record keeping and distribution of services
- Locating a parent
- Establishing paternity
- Establishing and enforcing support orders
- Periodic review and modification of existing support orders
- Establishment and enforcement of medical support

Employees that provide these services are:

Two full-time child support case workers, District Attorney, one Deputy District Attorney, and Paralegal/Budget Officer work on both child support and criminal non-support cases. *(The target budget cut would reduce the number of employees available to work these cases)*

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 Mental Health Department, prepare and attend civil commitment hearings as directed by the courts. *(The target budget cut would reduce availability of a DDA to work these cases)*

Medical Examiners – Mandated by ORS 146.065

A county's governing body must appoint a medical examiner to investigate questionable deaths. A county must pay for the medical examiner's expenses, including equipment, maintenance costs, investigation costs and compensation. ORS 146.075(2) and (4). Additionally, a county must pay for the burial of any unclaimed bodies. ORS 146.075(5). ORS chapter 146 also sets forth the procedure for investigating deaths. Medical examiners and sheriffs must follow these procedures. (Duty to be provided by County)

Autopsies – Mandated by ORS 146.117(1)

A medical examiner or district attorney may order an autopsy performed in any death requiring investigation. This authorization for an autopsy shall permit the pathologist to remove and retain body tissues or organs from the deceased for the purpose of the legal or medical determination of the manner or cause of death, or other purposes approved under policies established by the District Medical Examiner Advisory Board.

The District Attorney's Office has been assigned by the Board of Commissioners to monitor the contract and duties of the District Medical Examiner. Dr. James Olson has entered into that contract on a yearly basis for \$30,000, which is paid for by the Public Health Department. A half-time Investigator/Deputy Medical Examiner of the District Attorney's Office is assigned to work with Dr. Olson to investigate questionable deaths, assist Dr. Olson with all autopsies, prepare Rapid Automated Information Log (RAIL) reports and enter the reports into the State's system so death certificates can be issued to the families.

Employee that provides these services:

(Services might have to be provided by another Department with the given target budget)

Multidisciplinary Interagency Team (MDT) – Mandated by ORS 418.747

The District Attorney in each county shall be responsible for developing interagency and multidisciplinary teams to consist of but not be limited to law enforcement personnel, State Office for Services to Children and Families protective service workers, Child Care Division personnel, school officials, health departments and courts, as well as others specifically trained in child abuse, child sexual abuse and rape of children investigation.

Employees that provide these services are:

A Deputy District Attorney and Victim Service Advocate personnel are assigned to run the MDT. The Team meets twice a month and has reviewed approximately 225 cases in 2012.

Local Public Safety Coordinating Council (LPSCC) – Mandated by ORS 423.560(1)(c)

The board or boards of county commissioners of a county shall convene a local public safety coordinating council. The council shall include, but need not be limited to:

(c) The district attorney of the county or, if two or more counties have joined together to provide community corrections services, a district attorney selected by the district attorneys of the counties

The Klamath County LPSCC was established by Senate Bill 1145 (1995) to coordinate local criminal justice policy among affected criminal justice entities. Meetings are held quarterly to encourage the active participation of countywide leadership, to foster close collaboration in the development and operation of public safety operations and policies, and to promote coordinated public safety operations and policies.

Employees that provide these services are:

The District Attorney and Paralegal attends the LPSCC meetings on a quarterly basis.

Sexual Assault Response Team (SART) – Mandated by ORS 147.401

In January of 2012, Oregon Legislature passed ORS 147.401 which mandates each District Attorney to establish and maintain a Sexual Assault Response Team (SART).

147.401 Sexual assault response teams. (1) The district attorney in each county shall organize a sexual assault response team to consist of:

- (a) A representative of the district attorney's office;
- (b) A representative of a prosecution-based victim assistance program or unit;
- (c) A sexual assault forensic examiner;
- (d) At the discretion of the district attorney, a representative of the county sheriff's office or a representative of local law enforcement agencies or both;
- (e) A representative of a nonprofit agency or program that receives moneys administered by the Department of Human Services or the Department of Justice and that offers safety planning, counseling, support or advocacy to victims of sexual assault; and
- (f) Other persons the district attorney considers necessary for the operation of the team or as recommended by the team.

(2) Each team must meet:

- (a) At least quarterly at a time appointed by the district attorney of the county; and
- (b) Independently of the county's multidisciplinary child abuse team.

(3)(a) Each team shall develop and adopt protocols addressing the response to adult and adolescent sexual assault victims in the county.

(b) Protocols adopted pursuant to paragraph (a) of this subsection may incorporate by reference, in part or in whole, protocols relating to child sexual abuse developed pursuant to ORS 418.747.

As directed by the above statute, Klamath County (SART) is a coordinated, multi-agency, multi-disciplinary approach to investigating reports of known or suspected sexual abuse, sexual assault and sexual exploitation. The team has four components: law enforcement, protective services, sexual assault medical examiners, and advocacy groups. The mission of (SART) is to improve the sensitivity of the response to sexual assault victims, by mitigating the trauma of the physical exam and interviews necessary for successful prosecution to hold offenders accountable.

The Team protocols are in place and we are waiting for the appointed District Attorney to sign the Memorandum of Understanding.

Employees that provide this service:

A Deputy District Attorney and Victim Service Advocate attend SART on a monthly basis.

Victim Impact Panel - Mandated by ORS 813.020(3)

In a county that has a victim impact program a court may require the person to attend a victim impact treatment session. If the court requires attendance under this section, the court may require the defendant to pay a reasonable fee to the victim impact program to offset the cost of the defendant's participation. The fee shall be established for each county by the victim impact panel coordinator and steering committee of that county and shall be not less than \$5 or more than \$50. This office advocates strongly that our local courts order offenders to attend this panel as part of their sentence. The court orders between 250 – 300 people to attend a Victim Panel annually. This number is driven by the number of DUII arrests in Klamath County.

Employees that provide these services are:

Two Victim Assistance personnel and the DUII Task Force Director coordinate and run Victim Panel on a monthly basis.

Self-Imposed Services:

Klamath County Domestic Violence Reduction Unit (KCDVRU) – Mandated to comply with all financial and programmatic requirements as set forth by the Department of Justice

The KCDVRU was formed in 1997 in a collaborative effort of the District Attorney and the Klamath Crisis Center. To date this office has received over 4 million dollars in federal funds. This funding has allowed Klamath County to form a coordinated community response to domestic violence and sexual assault. The Unit consists of 21 community agencies who are committed in addressing public safety issues surrounding victims of domestic violence, dating violence, sexual assault, and stalking. We have been able to sustain key employees through this funding, vigorously prosecute domestic violence cases, while assuring the protection and safety of our victims.

DUII Task Force

The Program was implemented in 1984 by the District Attorney's Office. The sole purpose for which the DUII Task Force when it was formed was to establish and maintain a healthy community of drug-free DUII related fatalities and serious injuries due to the impaired driver,

through education, prevention information and to make “The Right Choice.” The Task Force currently has 7 volunteer members. The DUII Task Force has received both local and state awards in recent years for their dedication and saturation patrols efforts in Klamath County.

The Task Force is funded by Klamath County DUII offenders who are required to attend “Victim Panel”. This panel is a group of volunteers who have been strongly affected by the crime of DUII, and are willing to share their story with DUII offenders. This office advocates strongly that our local courts order offenders to attend this panel as part of their sentence.

Employees that provide these services are:

A Deputy District Attorney and Victim Service Advocate attend DUII Task Force meetings on a monthly basis.

Major Crime Team (MCT)

The team’s function is to investigate murders, officer involved shootings, in-custody deaths and other major crimes occurring within Klamath County, that the district attorney deems necessary. The Team consists of members of the District Attorney’s Office, Law Enforcement and Community Corrections. The MCT is responsible for:

- Maintaining a roster of advanced detectives capable of responding to and effectively investigating major homicides and other complex criminal cases.
- Responding in appropriate numbers to facilitate these investigations.
- Providing smaller agencies the personnel and resources that they would not necessarily have for complex investigations.
- Providing advanced training and information sharing to its members through team meetings.

Employees that provide these services are:

The District Attorney or assigned Deputy District Attorney attend the MCT meetings. The meetings are scheduled when a major crime in Klamath County has occurred.

Elder Abuse Task Force

The Elder Abuse Task Force was formed to work closely with Seniors and Disabled Services focusing on Elder Abuse and People with Disabilities issues. The mission of the Task Force is to review, investigate and prosecute crimes committed against older adults in Klamath County; to prevent crimes through professional and community education, and to increase awareness of available resources for services.

Employees that provide these services:

A Victim Service Advocate and a Deputy District Attorney attend Elder Abuse Task Force meetings on a monthly basis to review and address these cases.

Veteran’s Court

The District Attorney’s Office is the founder and a collaborative partner of the Klamath County Veteran’s Treatment Court. This is Oregon’s first Veteran’s Court which began operation in November 2010. The goal is to integrate a wide array of services to help veterans in trouble with

the criminal justice system. The role of the prosecutor is the “gate keeper” and selects offenders who participate in the program; obtains prior criminal histories of offenders, participates in team meetings and is assigned to attend Veteran’s Court on a weekly basis.

Klamath County Treatment Court Coordinator Steve Tillson provided us the following information regarding Veteran’s Court in Klamath County:

“The first of its kind in Oregon, the Klamath County Veterans Treatment Court was launched on November 9, 2010. Since then, it has admitted 39 veteran defendants. Of those, 20 remain current participants, 15 have graduated, three were terminated unsuccessfully and one was a passenger killed in an automobile accident prior to completing the program. None of the graduates, the first four on 2/23/12, have recidivated to date though the time frame in Oregon to comparatively evaluate recidivism with non-VTC offending population is three year after prison release and three years after VTC graduation. Our program is still too new to make that comparison.”

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. *(Participation in this Court will be decided after the District Attorney appointment)*

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 Treatment Court Coordinator Steve Tillson provided us the following information regarding Drug Court in Klamath County:

“The Klamath County Adult Drug Court began operation in 1996 becoming an early adopter of this cost-saving special court program. From January 1, 2011, to date the program has admitted 126 defendants charged with drug, or drug related, offenses. In that time period 56 participants successfully graduated, 43 were terminated and sentenced, 27 withdrew and nine drug free babies were born to participants. The period reported here also does not permit an accurate measure of recidivism. However, I have available a cost study of the adult drug court program for a period from 2001 to 2006. Our public cost savings was substantial. Please note, for the time frame studied, the program admitted only first-time offenders. Credible research of these most studied judicial programs indicate drug courts admitting higher risk and need offenders produce even greater cost savings. Thus, in the winter of 2010-2011 this court began admitting repeat offenders making the program and its treatment resources available to the majority of drug and drug related offenders seen in Circuit Court.” After that policy change our

rolling population average jumped from the low 30's to the low 60's. Grant support of the Adult Drug Court for treatment services funds 4.9 FTE professional jobs for our community."

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. *(Participation in this Court will be decided after the District Attorney appointment)*

Klamath County Courts have received funding to run both Veteran's Court and Drug Court. There are many collaborated partners in our community that are vested to these projects. This office is a critical partner for the success of both programs.

Final comments from Klamath County Treatment Court Coordinator Steve Tillson:

"Both the Veterans Treatment and Adult Drug Court programs are compliant with nationally recognized models. As such, the assignment of a Deputy District Attorney is essential for their operation. In short, these successful programs cannot operate without a DDA."

Department Overview:

The District Attorney's Office is made of both a criminal and civil division.

Criminal Division FTE's

With the proposed target budget cuts for FY 2013-14, the criminal division would consist of:

- One (1.00) District Attorney
- Four (4.00) Deputy District Attorneys
- One (1.00) Chief Office Deputy/Paralegal
- Three (3.00) Legal Assistants
- One and Half-Time (1.50) Victim Service Advocates
- Half-Time (0.50) Medical Examiner/Investigator

With the help of a federally funded grant through the Office of Violence Against Women (OVW), we have been able to form the Klamath County Domestic Violence Reduction Unit (KCDVURU), which has enabled us to sustain:

- Half-Time (0.50) Program Coordinator
- Three Quarter-Time (0.75) Pretrial Release Officer
- One (1.00) Domestic Violence Victim's Advocate contracted through the Klamath Crisis Center.

Civil Division FTE's

The civil division is the Non-Support Office, which consists of:

- One (1.00) Support Enforcement Specialist
- One (1.00) Legal Assistant.

Operating Philosophy

The operating philosophy of the Klamath County District Attorney's Office is dictated by the Oregon Revised Statutes and the Oregon State Bar Code of Ethics. It is the philosophy of this office to vigorously prosecute violators of the law within the framework of the Code of Ethical Responsibility. It is the job of the District Attorney to seek justice.

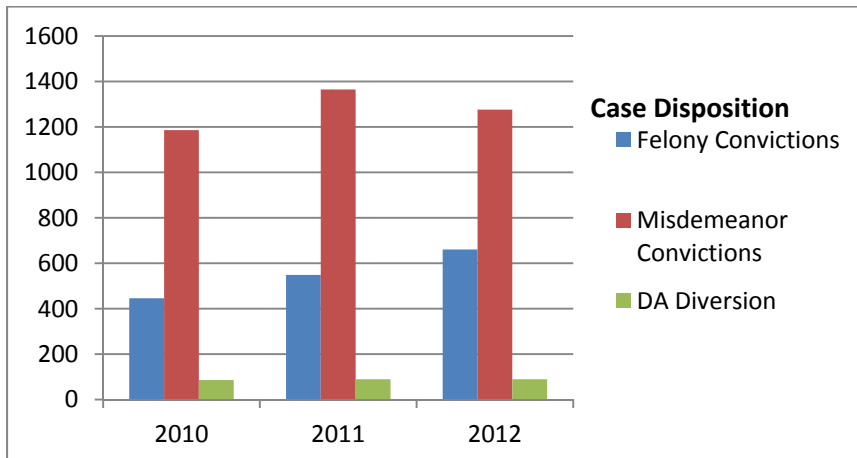
In addition, it is the philosophy of the District Attorney's Office to serve the public, within the bounds of the law, by advising the public regarding our policies and procedures, and keeping the public informed about the status of crime in Klamath County.

The newly appointed District Attorney will face challenges with the continual reduction in funds available to this department. Strategic planning with all law enforcement agencies will be critical to public safety.

The mandated services of the District Attorney's Office will have to be provided as directed by Oregon Law. We have a responsibility to hold offenders accountable and protect the citizens of Klamath County. Developing a community prosecution strategy will be vital for the long-range goals of this department.

Successes and Challenges:**Successes****Prosecution:**

This office continues to work very hard to prosecute cases brought forth even in the midst of budget reductions. We were able to convict 661 felons and 1276 misdemeanants in 2012.



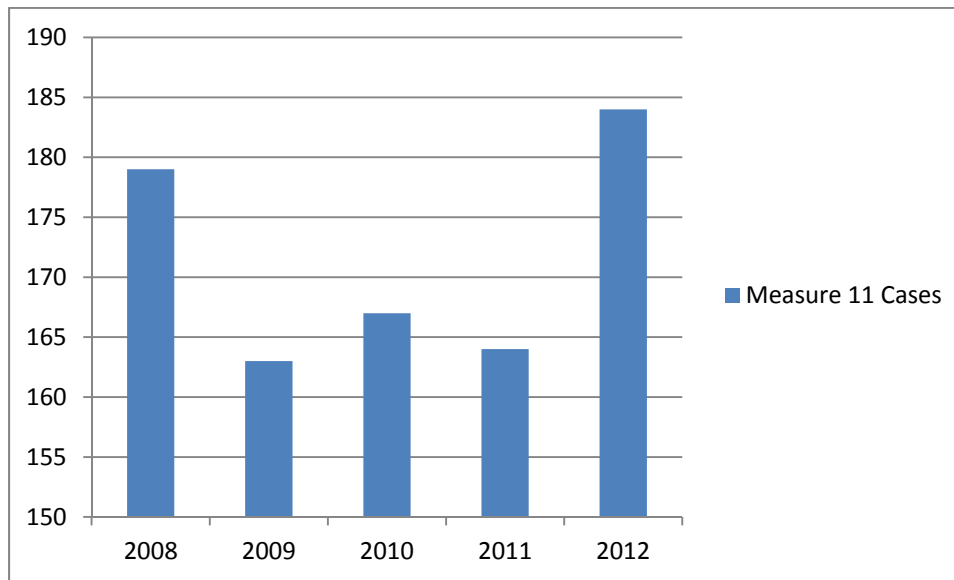
- Note this chart does not reflect DUI diversions (stats were not available at time of document deadline)

While conviction rate is important, it can't always measure the success of a prosecuting office.

Success can be measured by prosecuting offenders for the safety of our community.

In our community there are some very serious cases and many of them fell under the Measure 11 sentencing guidelines.

The below chart shows a five year span of Measure 11 cases filed:



In 2012, this office has received 184 Measure 11 referrals.

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. So for example, for a repeat axe murderer being sentenced in Oregon, that person's sentence on our sentencing guidelines would be ranked as high as possible on the crime seriousness axis, and as high as possible due to his criminal history on the criminal history axis: he would be up in the upper corner of the grid; looking at an extended prison sentence. A petty drug user who has never committed a crime before and was caught with a tiny amount of meth would find offender in the opposite corner of the grid; looking at probationary sentence.

The Oregon Sentencing Guidelines Grid

Crime Seriousness	A	B	C	D	E	F	G	H	I	Prob Term	Max Depart	PPS
11	225-269	196-224	178-194	164-177	149-163	135-148	129-134	122-128	120-121	5 Years		3 Years
10	121-130	116-120	111-115	91-110	81-90	71-80	66-70	61-65	58-60			
9	66-72	61-65	56-60	51-55	46-50	41-45	39-40	37-38	34-36			
8	41-45	35-40	29-34	27-28	25-26	23-24	21-22	19-20	16-18	3 Years	18 Mos.	2 Years
7	31-36	25-30	21-24	19-20	16-18	180-90	180-90	180-90	180-90			
6	25-30	19-24	15-18	13-14	10-12	180-90	180-90	180-90	180-90			
5	15-16	13-14	11-12	9-10	6-8	180-90	120-60	120-60	120-60	2 Years	12 Mos.	1 Year
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			
2	90-30	90-30	90-30	90-30	90-30	90-30	90-30	90-30	90-30	1½ Years	6 Mos.	
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 1½ years applies to levels 1-2.

The upward dispositional departure maximum sentence (Max Dispositional Depart) for a presumptive probation sentence shall be:

- Up to six months for offenses classified in Crime Categories 1 and 2, or grid blocks 3-G, 3-H and 3-I;
- 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
- Up to eighteen months for offenses classified in grid blocks 5-F, 6-F through 6-I, and 7-F through 7-I.

Under certain conditions a probation sentence may be imposed in grid blocks 8-G, 8-H and 8-I without a departure.

District Attorney Diversions

An alternative to conviction for first time offenders for non-person crimes is for the offender to enter into a District Attorney (DA) Diversion. The conditions of the DA Diversion vary depending on the crime classification and offender criminal history. An example would be a first time offender involved in a shoplifting at a local merchant. We would offer the offender an opportunity to be held accountable by paying a fee to our office, paying statutory court fines, paying restitution to the merchant and a number of public service hours to be performed. The offender is placed on the DA Diversion for 6 to 12 months to complete the conditions. In some cases an additional condition of treatment or classes is added to those conditions.

Since 2010 we have accepted a total of 311 DA Diversion cases. Of those cases, 245 (79%) offenders successfully completed their diversion, 50 convicted (non-compliant) (16%), 8 terminated, and there are currently 8 pending. The success rate of 79% is favorable both to the criminal justice system and the public. This office has collected over \$59,000 in diversion revenue. The DA Diversion revenue collected is placed into the general fund to offset expenses in the District Attorney's budget.

Maintaining Service to the Public

Victim Services Department continues to maintain the highest level of service possible to victims of crime. In the year 2012, there were 2,167 unduplicated client services. The services provided are dictated by Victim's Rights HB 2482. The time spent on these services is dependent on the number of person crimes and severity of the case. In 2012, there were 184 Measure 11 crimes filed (Murder, Manslaughter I & II, Assault I & 2, Kidnap I & II, Rape I & II, Sodomy I & II, Unlawful Sex Penetration I & II, Sex Abuse I and Robbery I & II). The in person contact is very critical as we assist a victim and their family from beginning (investigation & arrest) to the end of the criminal justice system (trial & sentencing).

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.

Thanks to the success of the KCDVRU, we have been able to maintain the services of a domestic violence advocate located in our office. In the year 2012, this advocate served 1,017 unduplicated client services. Of the 3900 cases referred to our office this year, 439 were domestic violence. Working with this victim population takes specialized training as the services provided to the victim are unique in the way of safety planning for both parents and children, financial needs and often requires the service of other community partners.

Our Victim's Services Department continues to participate and support the activities of the DUII Task Force by attending meetings and running the Victim Impact Panel once a month. The court ordered money paid to attend the Panel is collected by this office and placed in the general fund. Revenue collected is approximately \$10,000 annually. This number will vary depending on the number of DUII arrests in that particular year. Expenses are minimal in staff time and we have budgeted \$2,000 for DUII Task Force expenses for the upcoming budget year.

Support Enforcement

The Support Enforcement Division currently carries a 944 caseload. Of those cases 879 have established orders, and the other 65 are in the process of establishing orders.

Another duty of this office is the collection of child support. In the month of February 2012, we received collection on 511 cases (58%); 149 cases that owe child support did not pay (17%). These statistics are comparable to or higher than the other counties similar in size. We actively take the legal steps necessary to enforce payment on owed child support, whether it be through a civil or criminal process.

This department is very frugal with their expenditures. The hours reduced to the public have allowed our two support agents to spend more time doing paperwork and mandatory tasks. This time is dedicated to complex issues, which include calculating month by month balances, reviewing a case for possible prosecution, calculating the appropriate amount of child support (initially and modified), and preparing or responding to interstate paperwork. The reduction in interruptions has helped the critical work of this office to be manageable.

While this office has maintained efficiency, we have been hindered by the lack of attorney and investigator time. Due to the lack of attorney availability, the Support Enforcement Office has some informal criteria guidelines to determine if a case qualifies for prosecution. Another way to enforce child support payments is by filing civil contempt charges. Those filings are down in 2012, due to the lack of resources.

The Support Enforcement Office strives to make every effort to find the parent responsible for child support payments. Currently there are 23 cases where parents have not been located. The two previous investigators used to help this department with location of parents. The result is fewer criminal cases are referred due to lack of investigative resources. In addition, personal service of documents can take much longer because one investigator is only available for 20 hours per week, and has many more duties than child support. We try to avoid the cost of using the Sheriff's office for this service.

Maintain Commitment with Community Partners

Pursuant to our mandates, we continue to participate in both the MDT for child physical and sexual abuse cases and SART for adult sexual assault cases.

MDT continues to review a number of cases annually. In 2012 there were 225 cases reviewed by MDT.

One of the major achievements of the Attorney General's effort regarding establishing a SART in each Oregon County was the development of the SANE (Sexual Assault Nurse Examiner) Program. At the request of emergency room nurses, Oregon's first SANE training was held in 2003. SANE's are professionally certified registered nurses trained in evidence collection and sexual assault. The SANE program in Oregon also monitors the usage of the Sexual Assault Victims Emergency Fund (SAVE). This fund pays for medical exams, forensic evidence collection and sexually transmitted disease tests for victims. Klamath County's SART has four certified SANE nurses that serve victims of sexual assault in our community.

The local SART works to promote the development and implementation of a victim centered response to sexual assault. Justice is served when victims are heard to and taken seriously. This point is particularly important given that one of the primary reasons victims choose not to report is the fear of not being believed.

In 2011, ORS 147.401 was enacted which mandates each county in Oregon to establish a SART. The District Attorney's Office is not only a required member but plays a key role in establishing

and maintaining an effective SART. This statute is an example of the importance placed upon improving the response statewide to the issue of sexual assault.

While the role of both teams is different in the type of cases reviewed, each team has qualified, dedicated community partners that take part in the decision making for investigation and prosecutorial referrals.

The Klamath County Domestic Violence Unit continues to be a national leader when it comes to ensuring victim safety and hold offenders accountable. As the lead agency, we continue to work within the framework of the criminal justice system and utilize the resources of our community partners.

Department of Justice, Department of Human Services (DHS)

This office has been appearing in court in matters related to activities in juvenile dependency proceedings that occur at any time between the filing of a dependency petition pursuant to ORS 419B.809 and the entry by a court of a disposition order on the merits on all allegations in that petition.

The State of Oregon dedicated funds to maintain the safety and welfare of children in Oregon communities. The goal is to preserve the District Attorney's Office commitment with DHS to ensure representation in juvenile dependency proceedings.

We have been in a contractual agreement with the Department of Justice over the last three years to help provide the necessary services of juvenile dependency cases. The State of Oregon has reimbursed this office approximately \$35,000 for this work. That is the reimbursement for 314 cases reviewed, hearings conducted, and case work completed by our office. The State reimburses both prosecuting and legal support salaries for the DHS's cases worked on.

Department of Human Services Case Worker (DHS/CW) Marci Bryant expresses the following about their department's work with the District Attorney's Office:

DHS/CW utilizes the District Attorney's office in many different capacities. The DA's office provides legal representation to DHS/CW in court hearings when jurisdiction has not yet been established. This can include contested shelter hearings, visitation hearings, hearings regarding motions submitted by the clients' attorneys, taking ICWA testimony from the Tribes and of course, jurisdictional and dispositional hearings.

As the court worker for DHS/CW, I consult with the assigned DDA if the agency has questions on when and how to proceed legally in certain cases. The assigned DDA also guides the agency on how to word or amend allegations on petitions filed in the courts. The DDA has conversations with the clients' attorneys regarding upcoming hearings to determine if the issues can be resolved without proceeding to trial.

Grant Awards

The District Attorney's Office has been able to successfully apply and receive grant funds from both the State and Federal Government. 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 received FY 2011-12:

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. Each year we have to apply for this funding. Our most current award is \$59,484 for a 24 month period.

Office of Violence Against Women Grant – In September of 2012, we were the recipient of a continuation federal grant for \$300,000 (project period total \$700,000). Previously this grant has allowed us to sustain key employees of the Klamath County Domestic Violence Reduction Unit (KCDVRU). Funding assures our capability to aggressively prosecute domestic violence, sexual assault and stalking cases in Klamath County. The strength of our partnerships further allows us to identify high risk offenders, expand outreach resources to victims, and most importantly provides a safety net for the survivors of this crime. This funding source has brought in over \$5,000,000 to our community.

Challenges

Employee Layoffs

The District Attorney's Office continues to be hit hard with cuts to our budget. Over the last five years we have **laid off 40%** of our employees. The reduction in employees has been attorneys, management and staff.

Last year's budget cycle left us in a position where we not only reduced staffing, but reduced our hours open to the public. One of the main reasons in reduction of public hours is because we do not have enough staff to cover reception. Staff workload has been shifted throughout the years to compensate the coverage. The challenge remains for management to make sure all necessary work gets covered, and that our union employees take the legally required breaks and lunches. If someone is ill or on vacation, we have no option but to adjust what hours we can feasibly be open to the public. With the proposed FY 2013-14, we will be faced with more staffing reductions.

Our prosecutor's court schedules are overwhelming. There are fourteen (14) average weekly court appearances, which include arraignments, mandatories, hearings, trials and specialty courts. Approximately 475 cases go to court weekly and 25-50 cases get set for trial by the court. Attorneys are sometimes working through lunches, nights and weekends to maintain the prosecutorial demands.

In addition to the challenges of Klamath County Court's scheduling, we are faced with the prosecution defense ratio. The current state defense personnel budget is over \$2,000,000. This budget funds fifteen (15 attorneys), five of which are dedicated to juvenile cases. It is clear the defense has twice as many attorneys as there are prosecutors.

The Victim's Service Specialist plays a key role in providing services to victims of crime. If a decision is made by the appointed District Attorney to not take particular cases, it will largely impact this department in both phone and personal contacts with victims. Further, this department has taken on additional duties as a result of previous staff layoffs. Reducing this employee from full-time to half-time will most definitely increase workload to remaining staff.

Budget for Prosecution

Like staffing, our prosecutors continue to carry full caseloads even after reductions in attorneys. An additional guideline for prosecutorial case review is whether or not we can afford to prosecute the case. We have had to turn away some extraditable cases due to the funding constraints. The cases that go to trial are cases that we can afford to take to trial.

An example of a case that was hindered by limited resources is State v. Patrick Alderson. The facts of this particular case is 25 year old stepson sexually abuses 9 and 11 year old stepsisters. The end result of this case was a settlement of 24 months in prison instead of 75 months because the victim moved and we could not afford to bring her back.

Another example is a pending case wherein mother alleges biological dad sexually abused their daughter. This is a tough case because mom has felony drug charges, so there are some credibility issues. Mother indicates that victim's grandmother has witnessed information that would help in the prosecution of this case. Past practice would be to assign this to a District Attorney Investigator to locate and interview witness to assist prosecutor in holding offender accountable.

This office is in a position where we currently do not have the budget to file all cases referred to our office, attorney time to adequately litigate, and time to prepare and take cases to trial.

A review of comparable District Attorney's Office was done to compare caseloads and attorney staff ratio. The graph below clearly shows Klamath County is understaffed in both attorneys and staff to the amount of cases referred to our office.

DISTRICT ATTORNEY COUNTY COMPARISONS - 2012 STATS							
	<u>Case Referrals</u>	<u>Felony</u>	<u>Misdo</u>	<u>DDA</u>	<u>Staff</u>	<u>Victim Serv</u>	<u>Support Enf</u>
Klamath 66,380	3900	1108	1886	6	4	2	2
Yamhill 99,193	2079	727	935	10	10	4	4
Umatilla 75,889	2520	741	1030	8	9	2	2
Josephine 82,713	4075	712	751	6.5	6.5	2	2
Tillamook 25,250	1150	220	507	4	3	1.75	1.5
Union 25,748	Not Available	286	363	4	2.21	1.79	1.25
Lincoln 46,034	2192	551	1262	10	11	4	2

It should be made clear that the above statistics are before the proposed target budget cuts we are facing FY 2013-14. These cuts will certainly hinder the mandated services as required by the District Attorney pursuant to ORS 8.650.

2013-14 PROPOSED BUDGET EFFECTS - \$235,000

- Layoff two experienced prosecutors and one half-time employee

This would leave the office with four deputy district attorneys, which would not cover the five courtrooms assigned weekly to attend. Further there will be a reduction in support staff and in materials to prosecute cases; or

- Layoff one prosecutor, two or three support staff, one half-time employee and reduction in materials and services.

We anticipate that the layoff of this many personnel would close the office at some level, and hinder the ability of prosecution to hold offenders accountable and protect our citizens.

Public Safety

In 2010 case referrals went up approximately 500 as the budget cuts impacted the closure of Pod B at the Klamath County Jail. Offenders took advantage of the opportunity to commit crimes knowing full well they would not be going to jail. Not only did they commit more crimes, but because there was no available sanction, the failure to appear rate in Klamath County Courts increased by 237% (284 FTA in 2009 to 675 FTA in 2010). County Administration and the tax payers have to look at what the impact of public safety budget cuts will do to our community.

Josephine County's case referral rates are comparable to Klamath County. Further, their prosecuting office is similar in size and their community has also been impacted by extreme budget cuts in public safety. I believe the below article printed in the Herald & News on March 3, 2013, is noteworthy..... (This article does not reflect a position taken by the Attorney General's Office on how Klamath County will prosecute its cases in the future)

Crime is up and prosecutions are down in Josephine County and the city of Grants Pass since deep cuts to the jail and the district attorney's office were forced by voters who refused to raise their taxes to make up for the expiration of a federal timber subsidy.

The Grants Pass Daily Courier reports that burglaries were up 50 percent in Grants Pass and 45 percent in the rest of the county in 2012, compared to the previous year. Prosecutions were down 42 percent.

Grants Pass Public Safety Director Joe Henner said the county is seeing a failing criminal justice system. "We're seeing increased crime," Henner said. "Our officers are saying they're having more hostile and violent encounters with suspects, who are challenging them and fighting."

Henner added that the numbers are likely to get even worse.

Midway through last year, deep cuts affected jail, prosecution and rural patrol services, plus juvenile department services. "A full year (of statistics) likely would show greater call increases," Henner said. Liquor store owner Jack Ingvaldson said there is "anarchy in the alleys" of downtown.

"I'm putting in gates to keep them out," he said. "I'm a pretty compassionate guy. I donate. But at what time does one run out of patience?"

At the District Attorney's Office, about 1,000 fewer misdemeanor and felony cases were prosecuted last year, compared with the previous year, according to District Attorney Stephen Campbell. Last year, about 1,400 cases were prosecuted versus 2,400 prosecutions the previous year.

"I lost four attorneys (out of nine)," he said. "And that's not a full year, either. I didn't lose those attorneys until July 1." Since then, a full-time and part-time attorney have been rehired.

Realtor Gerard said the county is getting a reputation that threatens its economic future.

"People will not buy a house in an unsafe community," Fitzgerald said. "Once a community gets a reputation, it takes a long time to turn that around. If we get branded, it will be very, very serious. Right now, I don't think we have a reputation in Oregon as an unsafe community."

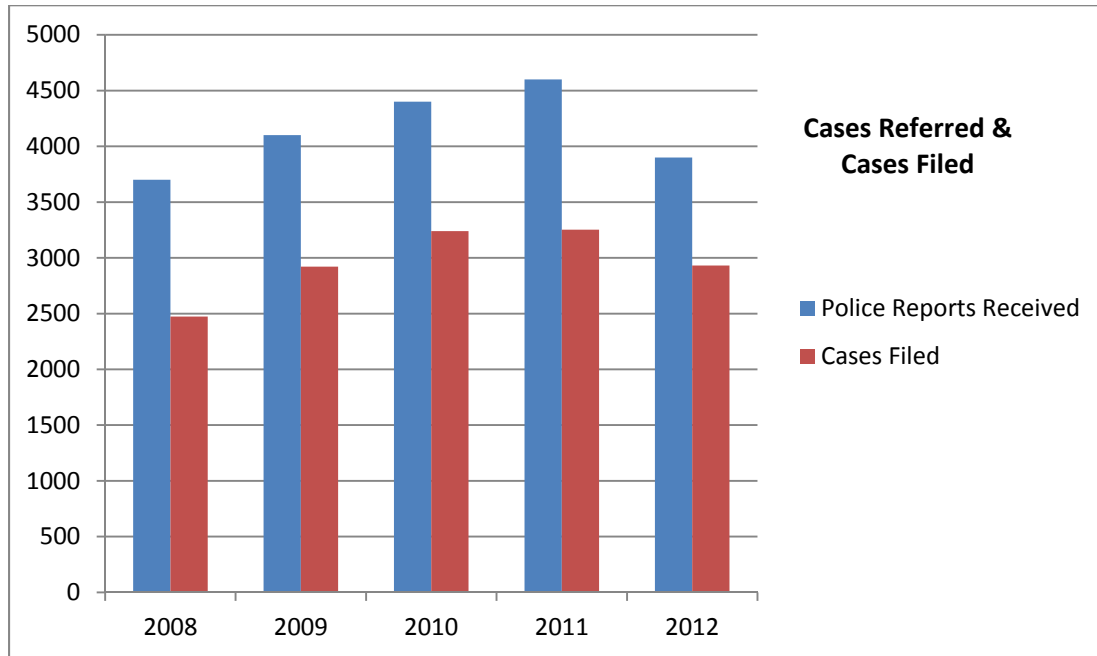
Risk to reputation is a particular concern because people from California move here and visit here, generating jobs, he said.

"If you cannot attract economic growth, then we do not have the jobs," Fitzgerald said. "We have a service economy. We now may have something that could threaten that service economy. We need to find a permanent, stable method of funding."

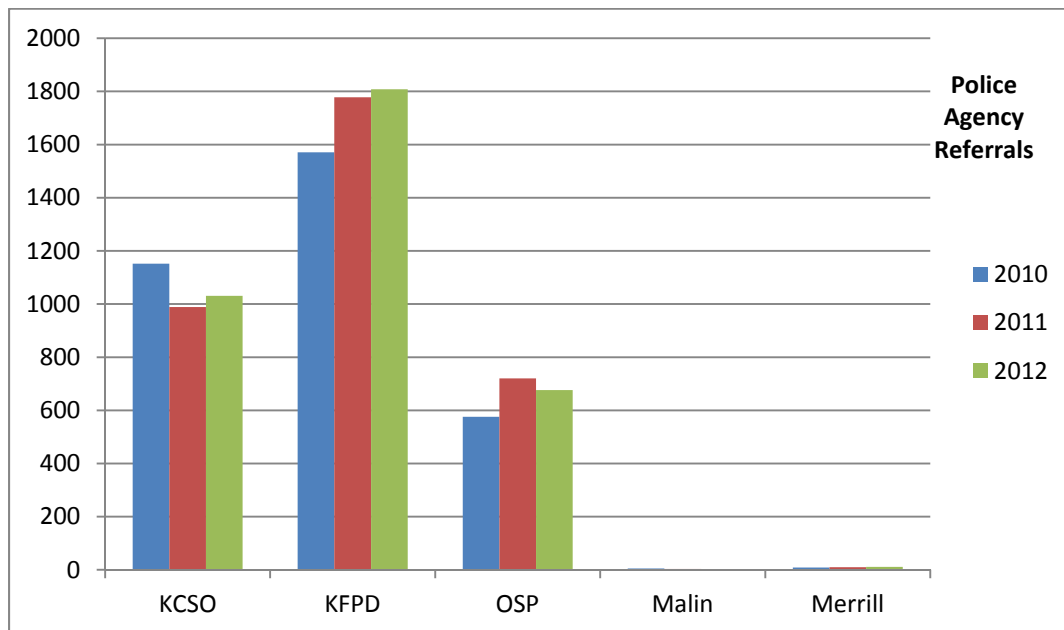
CASE STATISTICS

No decision will be made by the Attorney General's Office as to what cases this office will take or not take. If the newly appointed District Attorney takes the position of not filing certain case categories, it will affect the revenue collected by our office in discovery and DA diversions.

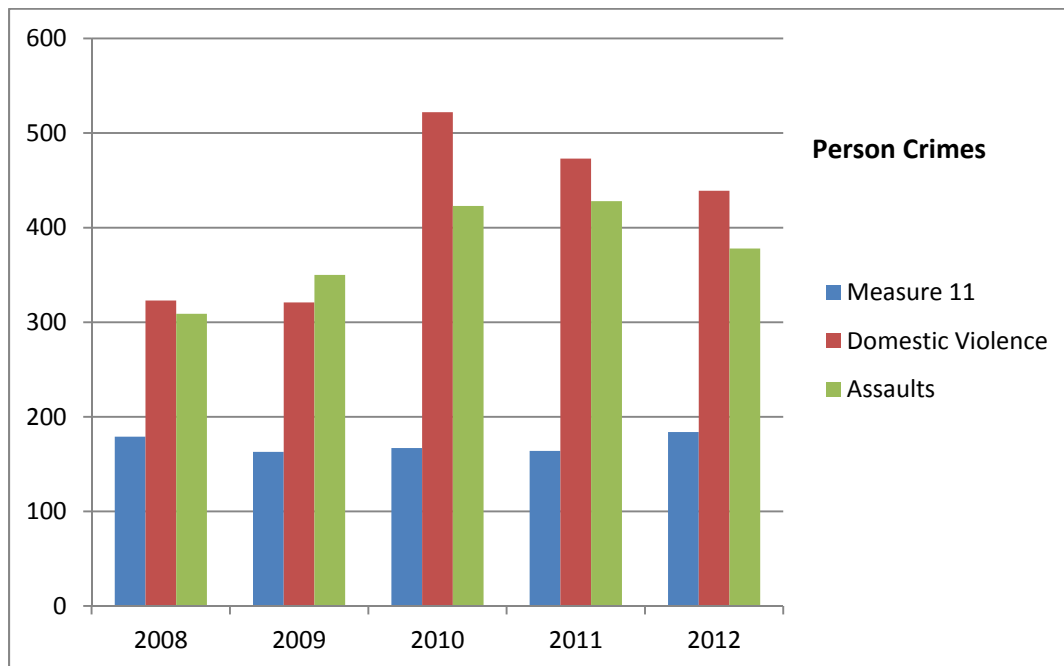
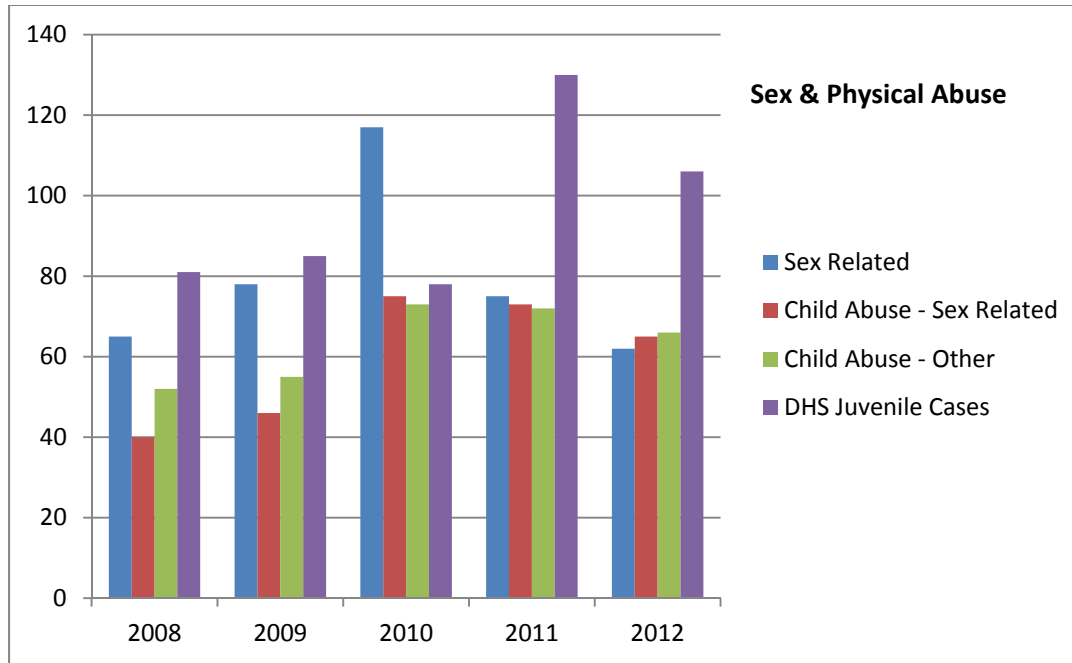
Further, case reduction will affect other criminal justice partners as they too receive funding from State and Federal Governments by the number of cases we file. It should also be noted that any current and future grant awards Klamath County has or will receive are dependent on the District Attorney's Office case priority.

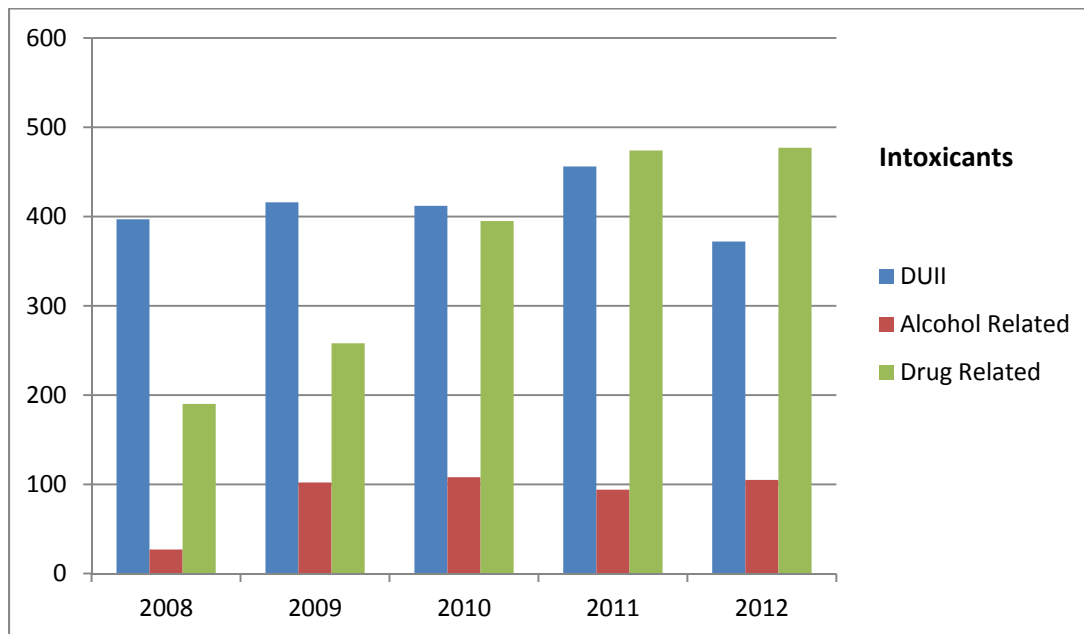
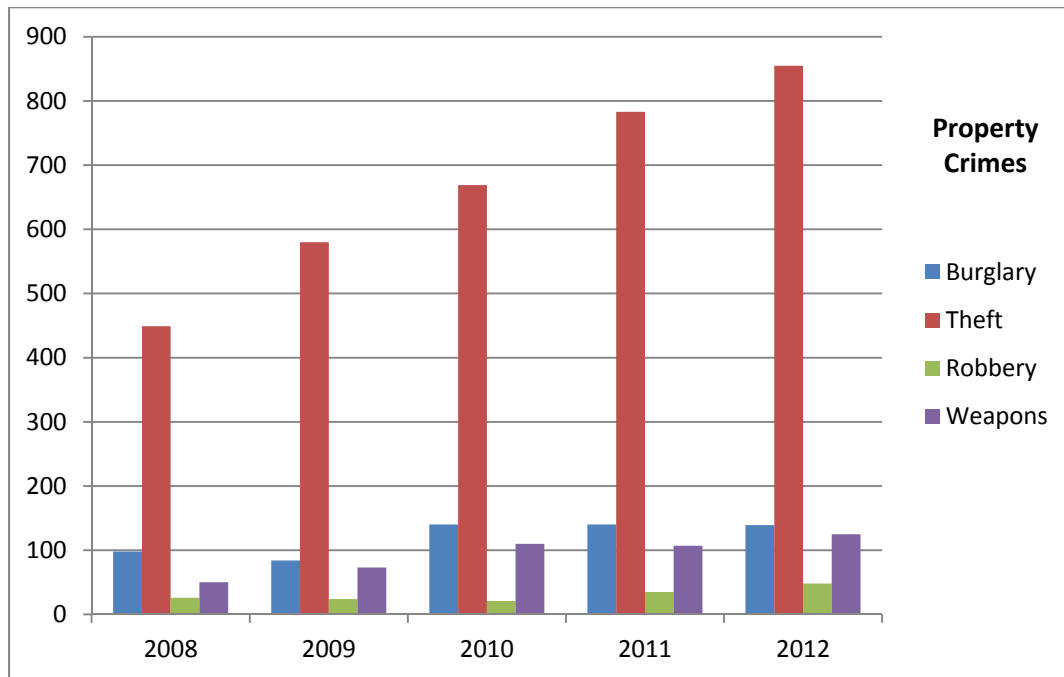


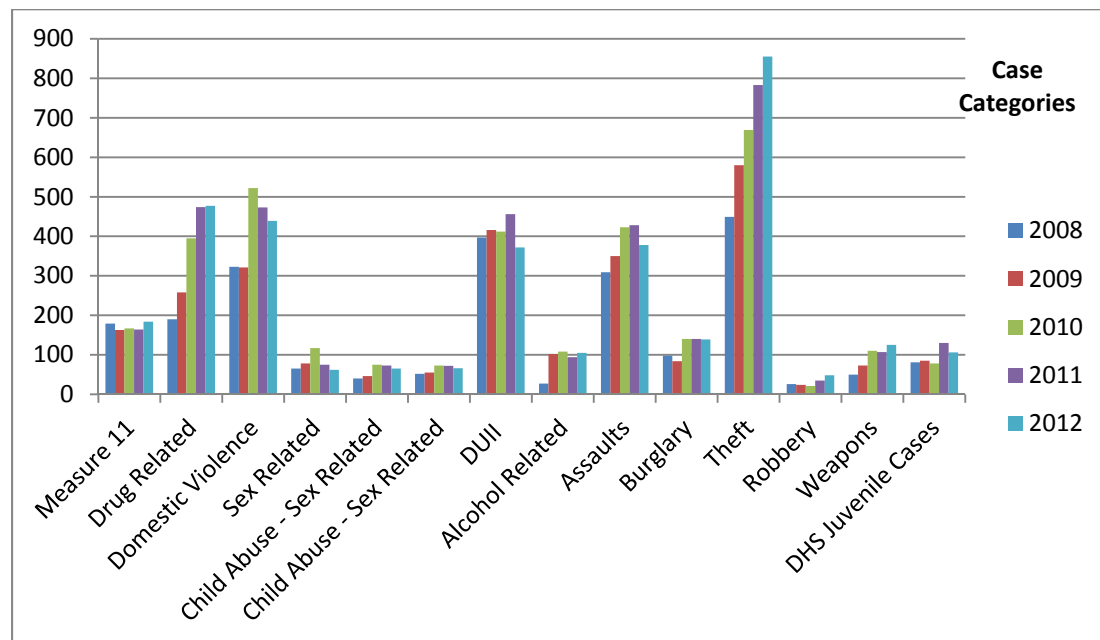
- Note we are receiving reports with incident dates of 2012 in 2013 due to patrol shortages previous year



- Note this chart only reflects case referrals from local law enforcement agencies
- Note this charge does not reflect case referrals from DHS, Juvenile or outside agencies







- Note this chart does not reflect all case categories
- Will have more detailed chart at hearings

Medical Examiner Stats

The previous Budget Committee sustained a half-time Investigator position within the District Attorney's Office. Investigator John Dougherty has been the Certified Deputy Medical Examiner for the District Attorney's Office for the past 7 years. A certified deputy medical examiner is defined as "a person appointed by the district medical examiner to assist in the investigation of deaths within a county" (Pursuant to ORS 146.003(5)). In 2012 Dougherty prepared approximately 244 RAIL reports (220 in 2011) for the State Medical Examiner's Office so death certificates can be issued in Klamath County. Of those 244 cases, 102 (100 in 2011) bodies have been referred to the medical examiner for questionable deaths. Both the State Medical Examiner's Office and the State Vital Records Office have depended on Dougherty for thorough report writing, and the release of those reports to attorneys and insurance companies.

Budget Overview:

The District Attorney's Office is responsible for the following budgets:

100-170-171 (District Attorney – General Fund Dollars)

Major Expenditures

The purpose of funding is to prosecute criminal cases for Klamath County. The current caseload is approximately 4,000. The majority of this target budget is general fund for personnel (10.00 FTE) & materials and services. The cost to run this department is driven by the number of cases prosecuted, the severity of cases charged, materials necessary for trial preparation, witness fees as mandated by ORS 136.602, supplying discovery to defense as mandated per ORS 135.815,

utilization of office equipment, and effective training for attorneys and staff as laws and mandates continually change.

Major Revenue

Revenue is generated by fees and state reimbursement for services. Reimbursement for 3.00 FTE's is collected in the revenue portion of this budget: VOCA Grant funds (Victim Service Specialist); Unitary Assessment Fees fund (Victim's Assistance); Discovery Fees fund (Legal Assistant III)

- \$46,000 - Victim Asst HB 2482 (Unitary Assess Fees) – Partially funds (1 FTE) Victim Asst Coordinator
- \$49,737 - Discovery (Fees) – Partially funds (1 FTE) Legal Asst III
- \$9,000 - Programs – DUII Victim Panel
- \$20,000 - DA Diversions (Fees)
- \$2,500 - Miscellaneous (Fees)
- \$29,000 - Dept of Justice (VOCA Grant) – Partially funds (1 FTE) Victim Asst Specialist
- \$5,000 - Dept of Justice (DHS Juvenile Contract)
- \$815,686 – Interfund Transfer – General (property taxes, federal, unrestricted funds, etc.)
- \$10,000 – Interfund Transfer – Support Enforcement (State reimbursement for services provided by DA Office)

222-170-172 (Support Enforcement – General Fund Dollars)

Major Expenditures

The purpose of this funding is to enforce child support and prosecute criminal non-support cases. The Support Enforcement Division is averaging about 1,000 cases a year. This budget is general fund for personnel (2.00 FTE) & materials and services. The cost to run this department is driven by the number of child support cases pending, establishing paternity, locating the paternal parent, sending out certified and registered postage as required by Oregon Rules of Civil Procedure (ORCP) 9, utilization of office equipment, and effective training for staff as laws and mandates continually changes.

- \$132,234 – (Personnel, materials, and services to run department)

Major Revenue

There are two revenue sources in this budget. We receive a 66% reimbursement from the State for services provided. This reimbursement includes any DDA, Investigator and staff time from employees in the 100-170-171 budget, along with any expenses to run the department.

- \$109,458 – Child Support IV-D

Incentive revenue is received by the Federal Government to the States for the collection of child support, performance levels of each State's Child Support Division, and the work of each District Attorney's Office.

- \$22,776 – Support Enforcement Specialist

222-170-173 (Domestic Violence – Federal Grant/No Matching Funds)

Major Expenditures

Grant – No County Matching Funds

(This Unit is physically located in the District Attorney's Office. The cost of administrative services and space rent is absorbed in the DA's general fund budget.)

Major Revenue

The purpose of this funding is for the prosecution of domestic violence and sexual assault cases. We were the recipient of a continuation award in the amount of \$300,000 Federal Grant (no matching funds) through the Office of Violence Against Women. This is a 48 month grant, project period 9/1/10 – 8/30/14, totaling \$700,000. This grant focuses on the investigation, prosecution, offender accountability and victim advocacy for all domestic violence and sexual assault cases in Klamath County. There are no County FTE's funded by this grant. This grant contracts with the Klamath Crisis Center for 1 full-time Domestic Violence Advocate and 1 half-time Project Coordinator; and contract with Community Corrections for one three quarter-time Pretrial Release Officer.

- \$700,000 – Dept of Justice – DV Grant (48 months)

222-170-174 (DA Enforcement – Drugs – Special Fund)

Major Revenue

This budget was created as a special fund for drug forfeiture cases. Revenue collections have halted due to legislative changes in the law. Funds are utilized for prevention and drug enforcement.

- \$1,610 – Projected Beginning Balance carry over from previous year

222-170-175 (DA Enforcement – Liquor Law – Special Fund)

Major Revenue

This budget was created for funds collected from Violations of ORS Chapter 471.670. The statute has been repealed and funds are no longer allocated to the District Attorney's Office.

Financial Presentation:

Funding for DA General Fund is pursuant to the following:

Mandated Services:

- District Attorney - ORS 8.650
- Prosecuting Attorneys – Constitution of Oregon Article VII§4617
- 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

DA - General Fund	Actual		Actual		Budgeted		Budgeted	
	FY 2010-11	FTE	FY 2011-12	FTE	FY 2012-13	FTE	FY 2013-14	FTE
Personnel Expenditure	\$1,029,660	17	\$987,514	16	\$993,130	12.5	\$ 796,113	10
Material Expenditures	\$66,187		\$45,071		\$68,879		\$ 55,024	
Admin, Rent, etc.	\$180,325		\$176,752		\$166,432		\$ 135,786	
Revenue	\$159,850		\$202,465		\$157,000		\$ 161,237	

Funding for Support Enforcement Fund is pursuant to the following mandated services:

- District Attorney - ORS 8.650
- Support Enforcement - ORS 8.650

Support Enforcement

	FY 2010-11	FTE	FY 2011-12	FTE	FY 2012-13	FTE	FY 2013-14	FTE
Personnel Expenditure	\$101,849	2	\$103,108	2	\$106,740	2	\$ 113,158	2
Material Expenditures	\$6,966		\$6,544		\$7,733		\$6,300	
Admin, Rent, Etc.							\$2,776	
Revenue	\$174,829		\$152,065		\$135,000		\$132,243	

Funding for Domestic Violence Fund is pursuant to the following mandated services imposed by the Department of Justice:

- Mandated to comply with all financial and programmatic requirements

Funding for DA Enforcement (Drugs) is pursuant to the following mandated services:

- District Attorney - ORS 8.650 – Collection state penalties and forfeitures

DA Enforce - Drugs

	FY 2010-11	FTE	FY 2011-12	FTE	FY 2012-13	FTE	FY 2013-14	FTE
Personnel Expenditure	\$-		\$-		\$-		\$-	
Material Expenditures	\$416		\$-		\$1,900		\$1,660	
Revenue (carry over)	\$1,485		\$1,571		\$1,900		\$1,660	

Funding for DA Enforcement (Liquor) is pursuant to the following mandated services:

- District Attorney - ORS 8.650 – Collection state penalties and forfeitures

DA Enforce - Liquor

	FY 2010-11	FTE	FY 2011-12	FTE	FY 2012-13	FTE	FY 2013-14	FTE
Personnel Expenditure	\$-		\$-		\$-		\$-	
Material Expenditures	\$3,202		\$14,163		\$18,000		\$-	
Revenue (carry over)	\$23,939		\$12,845		\$18,000		\$-	

Significant Changes:

Leadership

Leadership of the District Attorney's Office has changed with the retirement of 28 year veteran District Attorney Edwin I. Caleb. Our current leadership is Oregon State Attorney General Ellen Rosenblum.

In December of 2012, Governor John Kitzhaber appointed the Attorney General's Office to be the Interim District Attorney for Klamath County. The Attorney General has assigned Assistant Attorneys General on a rotating basis to the Klamath County District Attorney's Office.

We had expected a District Attorney appointment by March 1, 2013. The timeline for that appointment has been extended, so the Attorney General's Office will continue to be the Interim, and presenting the District Attorney's budget at the hearings scheduled for April 8th, 2013.

Proposed Target Budgets

The budget impact of the District Attorney's Office now lies in the hands of the leadership of the Attorney General's Office. Assistant Attorney General Stephanie Tuttle explained the impact in the Local Public Safety Meeting on March 6, 2013, via teleconference. Assistant Attorney General Tuttle reiterated what a unique position her office and the District Attorney's office is in right now. Specifically, the Attorney General must oversee the day-to-day operations of an already lean District Attorney's Office. The proposed \$235,000 cut was described as "devastating" to the core mission of the District Attorney's Office. The Klamath office is small, six (6) attorneys, if any are cut, there will be more courtrooms than attorneys. Being able to invest and participate in speciality courts, will likely be cut. Reducing support staff, which is already reduced, will further cut the public's availability to this office and we don't want to see that. There are no good solutions visible which do not severely cut the ability to hold criminals accountable in Klamath County.

Significant Budget Changes**100-170-171 (District Attorney – General Fund Dollars)**

<u>FY 2012-13</u>		<u>FY 2013-14</u>	
Expenditures		Expenditures	
Lead Trial DDA (1 FTE)	\$83,604	Lead Trial DDA	\$0
Deputy DA III (1 FTE)	\$79,644	Office Manager	\$0
Victim Assistance (1 FTE)	\$35,900	Victim Assistance (0.5 FTE)	\$18,615
Materials & Service Budget	\$68,879	Materials & Service Budget	\$55,024

222-170-173 (Domestic Violence – Federal Grant/No Matching Funds)

<u>FY 2012-13</u>		<u>FY 2013-14</u>	
Revenue		Revenue	
Grants - Justice Dept	\$157,500	Grants - Justice Dept	\$245,050

Grants Justice Dept – Application for a 24 months \$300,000 award submitted.

<u>FY 2012-13</u>		<u>FY 2013-14</u>	
Expenditures		Expenditures	
Contracts	\$142,500	Contracts	\$230,000

Contract Services – With the receipt of a continuation award, the District Attorney's Office is contracting with the Crisis Center and Community Corrections for a full-time DV Advocate, half-time Program Coordinator and a three quarter-time Pretrial Release Officer. We are awaiting the appointment of the District Attorney to sign the Memorandum of Understanding for the Pretrial Release Officer, to fulfill that contract.

222-170-175 (DA Enforcement – Liquor Law – Special Fund)

<u>FY 2012-13</u>		<u>FY 2013-14</u>	
Revenue		Revenue	
Liquor Law - Beginning Balance	\$9,688	Liquor Law - Beginning Balance	\$0

Liquor law – ORS Chapter 471.670 was repealed.

Key Issues:

The key issue for this department will be to maintain the statutory mandate to prosecute violators of the law pursuant to ORS 8.650, given the proposed target budget cut of \$235,000.

Over the last five years, this office has laid off 40% of its employees. Last year's budget cycle forced the closure of the District Attorney's Office to the public to nearly half-time. This was done to maintain the responsibilities and duties of a prosecutor's office and ensuring prosecutors were available to appear in court.

Further reduction of resources to this office will:

- Layoff Experienced Prosecutors - Unable to Hold Offenders Accountable
- Reduce Staff Levels – Decrease Services and Hours Open to Public
- Minimal Budget for Prosecution – Inadequate Funding to Take Cases to Trial
- Decrease Caseload Referrals – PUBLIC SAFETY ISSUE

The continual budget cuts to this office has negatively dictated our ability to prosecute cases, therefore, creating an unsustainable level for prosecution.

The newly appointed District Attorney will be faced with many challenges, but has dedicated, experienced employees to assist with the future goals of prosecution. This office is committed to working with our community and criminal justice partners to address public safety issues. Given the resources available, citizens in our community will absolutely be impacted.

Klamath County citizens will need to actively participate in addressing funding for public safety for the future of a sustainable community.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
170 District Attorney

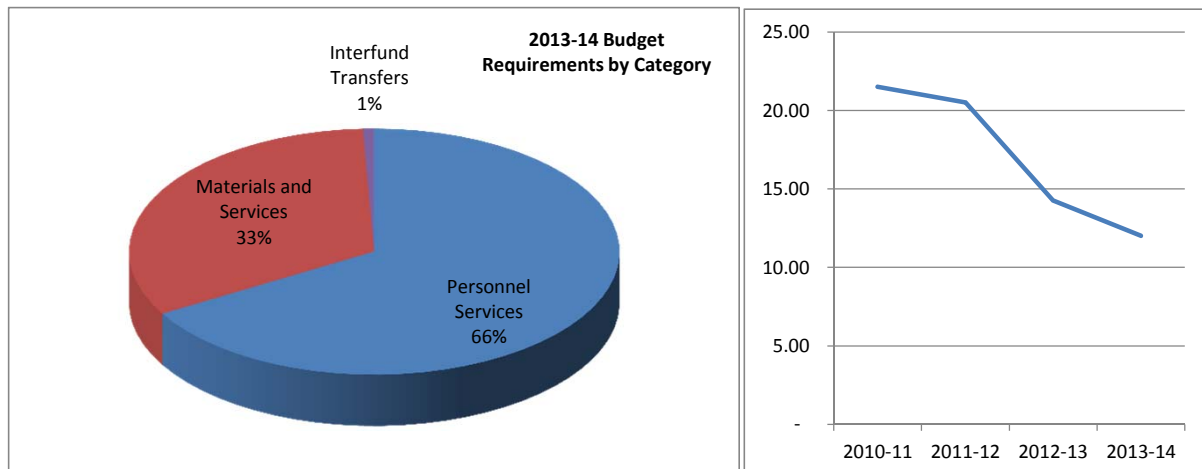
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	1,298,728	1,242,721	1,099,870	909,271
Materials and Services	301,476	265,079	407,844	446,596
Capital Outlay	-	9,893	-	-
Interfund Transfers	80,884	56,486	33,127	10,000
Subtotal Current Expenditures	1,681,088	1,574,179	1,540,841	1,365,867
Unappropriated Fund Balance	73,777	65,847	-	-
Subtotal Noncurrent Expenditures	73,777	65,847	-	-
Total Requirements by Budgetary Category	1,754,865	1,640,025	1,540,841	1,365,867

<u>Requirements by Fund</u>				
General Fund (100)	1,451,000	1,361,402	1,363,441	986,923
Domestic Violence (120)	261,323	250,044	157,500	
District Attorney Enforcement (222)	29,041	28,579	19,900	378,944
Total Requirements by Fund	1,741,365	1,640,025	1,540,841	1,365,867

<u>Resources by Budgetary Category</u>				
Intergovernmental	422,455	409,177	189,500	257,858
Charges for Services	92,947	115,169	72,000	72,513
Fines and Forfeitures	33,073	27,549	31,000	29,000
Investment Earnings	409	242	100	200
Contributions and Donations	2			
Interfund Transfers	1,116,321	1,006,872	1,071,441	825,686
Miscellaneous	3,953	7,239	2,500	2,500
Beginning Fund Balance	72,205	73,777	174,300	178,110
Total Resources by Budgetary Category	1,741,365	1,640,025	1,540,841	1,365,867

Full-Time Employee Equivalents	21.50	20.50	14.25	12.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
District Attorney	986,923	796,113	10.00
Support Enforcement	378,944	113,158	2.00
Total Mandates	1,365,867	909,271	12.00



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Department - Criminal	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
District Attorney	District Attorney	10017017160110	1.0000	Elected	DA01	1	\$0.00	\$17,640.00	\$0.00	\$1,093.68	\$255.78	\$405.72	\$34.45	\$0.00	\$86.04	\$0.00	\$0.00	\$19,515.67
District Attorney	Deputy DA II	10017017160121	1.0000	KCDAA	UF29	3	\$0.00	\$62,150.07	\$1,429.45	\$3,853.30	\$901.18	\$1,429.45	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,944.01	\$89,083.20
District Attorney	Deputy DA II	10017017160121	1.0000	KCDAA	UF29	2	\$0.00	\$59,271.03	\$1,363.23	\$3,674.80	\$859.43	\$1,363.23	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,483.37	\$85,390.83
District Attorney	Deputy DA II	10017017160121	1.0000	KCDAA	UF29	6	\$0.00	\$69,878.99	\$1,607.22	\$4,332.50	\$1,013.25	\$1,607.22	\$34.45	\$9,300.00	\$20.88	\$20.40	\$11,180.64	\$98,995.53
District Attorney	Legal Assistant III	10017017160126	1.0000	Local 121	LH14	3	\$0.00	\$34,688.00	\$797.82	\$2,150.66	\$502.98	\$797.82	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,550.08	\$53,863.09
District Attorney	Legal Assistant III	10017017160126	1.0000	Local 121	LH14	7	\$0.00	\$39,869.11	\$916.99	\$2,471.88	\$578.10	\$916.99	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,379.06	\$60,507.86
District Attorney	Legal Assistant III	10017017160126	1.0000	Local 121	LH14	4	\$0.00	\$36,084.32	\$829.94	\$2,237.23	\$523.22	\$829.94	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,773.49	\$55,653.87
District Attorney	Administrative Deputy DA	10017017160129	1.0000	KCDAA	UF32	7	\$0.00	\$83,604.00	\$1,922.89	\$5,183.45	\$1,212.26	\$1,922.89	\$34.45	\$9,300.00	\$20.88	\$20.40	\$13,376.64	\$116,597.86
District Attorney	Chief Office Deputy	10017017160210	1.0000	Non-Union	UF24	7	\$0.00	\$58,868.16	\$1,353.97	\$3,649.83	\$853.59	\$1,353.97	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,418.91	\$84,874.15
District Attorney	Investigator - D.A.	10017017160300	0.5000	Non-Union	UF20- 0.50	7	\$0.00	\$23,280.00	\$535.44	\$1,443.36	\$337.56	\$535.44	\$17.23	\$4,650.00	\$20.88	\$20.40	\$3,724.80	\$34,565.11
District Attorney	Victim's Assistance Coordinator	10017017160480	1.0000	Non-Union	UF19	7	\$0.00	\$46,088.64	\$1,060.04	\$2,857.50	\$668.29	\$1,060.04	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,374.18	\$68,484.41
District Attorney	Victim's Assistance Specialist	10017017160486	0.5000	Local 121	LH13	7	\$0.00	\$18,614.52	\$428.13	\$1,154.10	\$269.91	\$428.13	\$17.23	\$4,650.00	\$20.88	\$20.40	\$2,978.32	\$28,581.63
			11.0000				\$0.00	\$550,036.84	\$12,245.13	\$34,102.28	\$7,975.53	\$12,650.85	\$378.97	\$93,000.00	\$315.72	\$224.40	\$85,183.49	\$796,113.22
District Attorney	Support Enforcement Spec.	22217017260235	1.0000	Local 121	LH14	7	\$0.00	\$39,869.11	\$916.99	\$2,471.88	\$578.10	\$916.99	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,379.06	\$60,507.86
District Attorney	Legal Assistant II	22217017261547	1.0000	Local 121	LH11	7	\$0.00	\$33,742.08	\$776.07	\$2,092.01	\$489.26	\$776.07	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,398.73	\$52,649.95
			2.0000				\$0.00	\$73,611.19	\$1,693.06	\$4,563.89	\$1,067.362	\$1,693.06	\$68.904	\$18,600.00	\$41.76	\$40.80	\$11,777.79	\$113,157.81

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 170 - District Attorney							
Sub Department: 171 - District Attorney							
<u>Revenues</u>							
IG - Intergovernmental							
33680	Revenues - Victim Asst HB 2482	35,278.26	66,232.60	46,000.00	46,000.00	0.00	0%
37700	Grants - Justice Dept	29,810.82	29,742.00	29,000.00	29,000.00	0.00	0%
37701	Dept Justice Juvenile	11,965.45	15,631.81	4,500.00	5,000.00	500.00	11%
Account Classification Total: IG - Intergovernmental		\$77,054.53	\$111,606.41	\$79,500.00	\$80,000.00	\$500.00	1%
CS - Charges for Service							
34035	Fees - For Services	0.00	6,000.00	6,000.00	0.00	(6,000.00)	-100%
34205	Discovery	50,182.50	53,140.00	41,000.00	49,737.00	8,737.00	21%
Account Classification Total: CS - Charges for Service		\$50,182.50	\$59,140.00	\$47,000.00	\$49,737.00	\$2,737.00	6%
FF - Fines and Forfeitures							
35105	Programs - DUII	10,630.00	7,580.00	13,000.00	9,000.00	(4,000.00)	-31%
35126	DA Diversion	18,030.00	16,900.00	15,000.00	20,000.00	5,000.00	33%
Account Classification Total: FF - Fines and Forfeitures		\$28,660.00	\$24,480.00	\$28,000.00	\$29,000.00	\$1,000.00	4%
MI - Miscellaneous							
36100	Miscellaneous	3,953.21	7,238.52	2,500.00	2,500.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$3,953.21	\$7,238.52	\$2,500.00	\$2,500.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	1,050,306.60	964,459.63	1,050,914.00	815,686.00	(235,228.00)	-22%
36331	Trans - Support Enforcement	66,014.58	42,412.73	20,527.00	10,000.00	(10,527.00)	-51%
Account Classification Total: TI - Interfund Transfers		\$1,116,321.18	\$1,006,872.36	\$1,071,441.00	\$825,686.00	(\$245,755.00)	-23%
Sub Department Total: 171 - District Attorney		\$1,276,171.42	\$1,209,337.29	\$1,228,441.00	\$986,923.00	(\$241,518.00)	-20%
<u>Expenditures</u>							
PS - Personnel Services							
60110	District Attorney	17,640.03	17,640.00	17,640.00	17,640.00	0.00	0%
60120	Deputy DA	81,987.00	22,890.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 170 - District Attorney							
Sub Department: 171 - District Attorney							
60121	Deputy DA II	60,000.00	107,646.50	184,453.00	191,300.00	6,847.00	4%
60122	Lead Trial Deputy	82,618.00	83,604.00	83,604.00	0.00	(83,604.00)	-100%
60123	Deputy DA III	72,482.36	76,917.50	79,644.00	0.00	(79,644.00)	-100%
60125	Law Clerk	5,654.40	0.00	0.00	0.00	0.00	N/A
60126	Legal Assistant III	98,141.14	103,263.73	107,190.00	110,641.00	3,451.00	3%
60129	Administrative Deputy DA	81,302.00	83,604.00	83,604.00	83,604.00	0.00	0%
60210	Chief Office Deputy	57,102.28	58,868.16	58,868.00	58,868.00	0.00	0%
60300	Investigator	68,512.28	61,285.96	22,284.00	23,280.00	996.00	4%
60480	Victims Assistant	45,019.61	46,088.64	46,089.00	46,089.00	0.00	0%
60486	Victims Service Specialist	32,848.56	34,647.84	35,900.00	18,615.00	(17,285.00)	-48%
61500	Office Manager	47,856.00	46,043.16	0.00	0.00	0.00	N/A
61547	Legal Assistant II	19,611.54	0.00	0.00	0.00	0.00	N/A
63930	FICA	56,346.22	55,371.97	54,412.00	42,078.00	(12,334.00)	-23%
63940	Workmans Compensation Tax	292.28	353.37	507.00	379.00	(128.00)	-25%
63941	Workmans Compensation	0.00	5,149.81	16,650.00	12,651.00	(3,999.00)	-24%
63950	Medical Insurance	104,703.23	90,157.00	103,275.00	93,000.00	(10,275.00)	-10%
63951	Life Insurance	457.14	365.89	370.00	316.00	(54.00)	-15%
63952	Short Term Disability	295.80	266.90	277.00	224.00	(53.00)	-19%
63953	VEBA	0.00	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	74,610.85	70,843.44	77,531.00	85,183.00	7,652.00	10%
63980	Unemployment Compensation	15,984.00	16,911.10	16,212.00	12,245.00	(3,967.00)	-24%
63990	Cell Phone Allowance	6,195.00	5,595.00	4,620.00	0.00	(4,620.00)	-100%
Account Classification Total: PS - Personnel Services		\$1,029,659.72	\$987,513.97	\$993,130.00	\$796,113.00	(\$197,017.00)	-20%

MS - Material and Services

44010	Mgmt Travel & Training	2,345.11	1,828.66	5,000.00	4,000.00	(1,000.00)	-20%
44040	Staff Travel & Training	3,506.96	4,267.47	7,000.00	6,000.00	(1,000.00)	-14%
44080	Office Machine Repairs	1,957.80	2,359.25	3,000.00	3,000.00	0.00	0%
44100	Supplies - Office	8,163.02	9,106.83	13,187.00	9,000.00	(4,187.00)	-32%
44200	Dues / Fees	4,094.00	5,434.00	4,000.00	4,000.00	0.00	0%
44450	Witness Fees	7,411.69	5,097.28	11,692.00	7,024.00	(4,668.00)	-40%
44460	Trial Prep & Spec Investigation	4,480.76	5,779.06	8,500.00	7,000.00	(1,500.00)	-18%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund								
Department: 170 - District Attorney								
Sub Department: 171 - District Attorney								
44462		DUII Drug Prevention	960.88	1,017.64	3,000.00	2,000.00	(1,000.00)	-33%
44640		Telephone	5,663.03	5,516.50	6,000.00	6,000.00	0.00	0%
44700		Postage	3,037.82	2,344.68	3,000.00	2,500.00	(500.00)	-17%
45870		Special Prosecutor Costs	128.62	333.61	500.00	500.00	0.00	0%
45990		Major Crime Team	824.37	38.19	2,000.00	2,000.00	0.00	0%
46140		Books	1,112.64	1,948.22	2,000.00	2,000.00	0.00	0%
46570		Autopsies	22,500.00	0.00	0.00	0.00	0.00	N/A
99755		Risk Management	0.00	0.00	2,552.00	2,764.00	212.00	8%
99760		Insurance/Liability	5,522.00	5,522.00	4,157.00	5,176.00	1,019.00	25%
99765		Insurance/Workmans Compensation	15,410.00	9,770.93	0.00	0.00	0.00	N/A
99770		Internal Services	108,982.00	108,982.00	108,982.00	77,675.00	(31,307.00)	-29%
99780		Space Rent	32,572.00	34,834.00	35,411.00	33,991.00	(1,420.00)	-4%
99781		Steering Committee Hardware Charge	13,500.00	12,600.00	12,600.00	8,250.00	(4,350.00)	-35%
99782		Steering Committee User Charge	2,970.00	3,570.00	2,730.00	7,930.00	5,200.00	190%
Account Classification Total: MS - Material and Services			\$245,142.70	\$220,350.32	\$235,311.00	\$190,810.00	(\$44,501.00)	-19%
IF - Interfund Transfers								
99783		Trans - Phones	1,369.00	1,473.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers			\$1,369.00	\$1,473.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 171 - District Attorney			\$1,276,171.42	\$1,209,337.29	\$1,228,441.00	\$986,923.00	(\$241,518.00)	-20%
Fund Revenue	Total: 100 - General Fund		\$1,276,171.42	\$1,209,337.29	\$1,228,441.00	\$986,923.00	(\$241,518.00)	-20%
Fund Expenditure	Total: 100 - General Fund		\$1,276,171.42	\$1,209,337.29	\$1,228,441.00	\$986,923.00	(\$241,518.00)	-20%
Fund Net	Total: 100 - General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-20%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 170 - District Attorney							
Sub Department: 172 - Support Enforcement							
<u>Revenues</u>							
IG - Intergovernmental							
33310	Child Support IV-D	132,064.50	96,036.00	110,000.00	0.00	(110,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$132,064.50	\$96,036.00	\$110,000.00	\$0.00	(\$110,000.00)	-100%
CS - Charges for Service							
34201	Support Enforcement Specialist	42,764.50	56,029.00	25,000.00	0.00	(25,000.00)	-100%
Account Classification Total: CS - Charges for Service		\$42,764.50	\$56,029.00	\$25,000.00	\$0.00	(\$25,000.00)	-100%
Sub Department Total: 172 - Support Enforcement		\$174,829.00	\$152,065.00	\$135,000.00	\$0.00	(\$135,000.00)	-100%
<u>Expenditures</u>							
PS - Personnel Services							
60235	Support Enforcement Specialist	38,938.56	39,870.05	39,717.00	0.00	(39,717.00)	-100%
61547	Legal Assistant II	33,053.08	33,742.08	33,613.00	0.00	(33,613.00)	-100%
63930	FICA	4,724.15	4,850.64	5,611.00	0.00	(5,611.00)	-100%
63940	Workmans Compensation Tax	37.83	46.90	75.00	0.00	(75.00)	-100%
63941	Workmans Compensation	0.00	512.37	1,687.00	0.00	(1,687.00)	-100%
63950	Medical Insurance	16,200.00	14,953.59	16,200.00	0.00	(16,200.00)	-100%
63951	Life Insurance	49.20	42.60	42.00	0.00	(42.00)	-100%
63952	Short Term Disability	40.80	40.80	41.00	0.00	(41.00)	-100%
63960	Retirement - General	7,192.05	7,361.16	8,067.00	0.00	(8,067.00)	-100%
63980	Unemployment Compensation	1,613.00	1,688.18	1,687.00	0.00	(1,687.00)	-100%
Account Classification Total: PS - Personnel Services		\$101,848.67	\$103,108.37	\$106,740.00	\$0.00	(\$106,740.00)	-100%
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	500.00	0.00	(500.00)	-100%
44080	Office Machine Repairs	0.00	34.41	0.00	0.00	0.00	N/A
44100	Supplies - Office	975.25	1,077.34	1,500.00	0.00	(1,500.00)	-100%
44460	Trial Prep & Spec Investigation	576.01	506.11	1,000.00	0.00	(1,000.00)	-100%
44640	Telephone	716.59	690.72	1,200.00	0.00	(1,200.00)	-100%
44700	Postage	4,146.90	3,490.32	2,313.00	0.00	(2,313.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 170 - District Attorney							
Sub Department: 172 - Support Enforcement							
45940	Investigation - General	155.00	325.00	800.00	0.00	(800.00)	-100%
99782	Steering Committee User Charge	396.00	420.00	420.00	0.00	(420.00)	-100%
Account Classification Total: MS - Material and Services		\$6,965.75	\$6,543.90	\$7,733.00	\$0.00	(\$7,733.00)	-100%
IF - Interfund Transfers							
99013	Trans - District Attorney	66,014.58	42,412.73	20,527.00	0.00	(20,527.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$66,014.58	\$42,412.73	\$20,527.00	\$0.00	(\$20,527.00)	-100%
Sub Department Total: 172 - Support Enforcement		\$174,829.00	\$152,065.00	\$135,000.00	\$0.00	(\$135,000.00)	-100%
Fund Revenue Total: 100 - General Fund		\$174,829.00	\$152,065.00	\$135,000.00	\$0.00	(\$135,000.00)	-100%
Fund Expenditure Total: 100 - General Fund		\$174,829.00	\$152,065.00	\$135,000.00	\$0.00	(\$135,000.00)	-100%
Fund Net Total: 100 - General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 120 - Domestic Violence							
Department: 170 - District Attorney							
Sub Department: 173 - Domestic Violence							
<u>Revenues</u>							
IG - Intergovernmental							
37700	Grants - Justice Dept	213,336.46	201,534.82	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$213,336.46	\$201,534.82	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	183.21	155.81	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$183.21	\$155.81	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	47,803.50	48,353.57	157,500.00	0.00	(157,500.00)	-100%
Account Classification Total: FB - Fund Balances		\$47,803.50	\$48,353.57	\$157,500.00	\$0.00	(\$157,500.00)	-100%
Sub Department Total: 173 - Domestic Violence		\$261,323.17	\$250,044.20	\$157,500.00	\$0.00	(\$157,500.00)	-100%
<u>Expenditures</u>							
PS - Personnel Services							
60121	Deputy DA II	65,066.70	60,851.32	0.00	0.00	0.00	N/A
60300	Investigator	18,329.95	0.00	0.00	0.00	0.00	N/A
60361	Release Assist Officer II	16,685.51	4,300.66	0.00	0.00	0.00	N/A
60935	Program Coordinator	26,600.00	49,098.03	0.00	0.00	0.00	N/A
63930	FICA	9,011.96	8,372.56	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	48.71	55.47	0.00	0.00	0.00	N/A
63941	Workmans Compensation	0.00	750.50	0.00	0.00	0.00	N/A
63950	Medical Insurance	16,222.58	14,901.79	0.00	0.00	0.00	N/A
63951	Life Insurance	65.41	44.35	0.00	0.00	0.00	N/A
63952	Short Term Disability	54.24	42.50	0.00	0.00	0.00	N/A
63960	Retirement - General	12,536.04	11,033.55	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	2,599.00	2,647.56	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$167,220.10	\$152,098.29	\$0.00	\$0.00	\$0.00	0%

MS - Material and Services

LIVE Klamath County LIVE Budget Worksheet Report

			2011 Actual	2012 Actual	2013 Amended			Percentage
Account Number	Description		Amount	Amount	Budget	2014 Proposed	Change	Change
Fund: 120 - Domestic Violence								
Department: 170 - District Attorney								
Sub Department: 173 - Domestic Violence								
44040	Staff Travel & Training		1,056.46	7,763.58	10,000.00	0.00	(10,000.00)	-100%
44100	Supplies - Office		131.08	34.45	0.00	0.00	0.00	N/A
44460	Trial Prep & Spec Investigation		0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
45020	Contract Services		43,769.96	37,876.95	142,500.00	0.00	(142,500.00)	-100%
99782	Steering Committee User Charge		792.00	840.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services			\$45,749.50	\$46,514.98	\$157,500.00	\$0.00	(\$157,500.00)	-100%
FB - Fund Balance & Reserves								
99981	Unappropriated Fund Balance		48,353.57	51,430.93	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$48,353.57	\$51,430.93	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 173 - Domestic Violence			\$261,323.17	\$250,044.20	\$157,500.00	\$0.00	(\$157,500.00)	-100%
Fund Revenue	Total: 120 - Domestic Violence		\$261,323.17	\$250,044.20	\$157,500.00	\$0.00	(\$157,500.00)	-100%
Fund Expenditure	Total: 120 - Domestic Violence		\$261,323.17	\$250,044.20	\$157,500.00	\$0.00	(\$157,500.00)	-100%
Fund Net	Total: 120 - Domestic Violence		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
<u>Revenues</u>							
IG - Intergovernmental							
33310	Child Support IV-D	0.00	0.00	0.00	109,458.00	109,458.00	N/A
37700	Grants - Justice Dept	0.00	0.00	0.00	68,400.00	68,400.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$177,858.00	\$177,858.00	
CS - Charges for Service							
34201	Support Enforcement Specialist	0.00	0.00	0.00	22,776.00	22,776.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$22,776.00	\$22,776.00	
FF - Fines and Forfeitures							
35100	Fines	4,412.61	3,069.24	3,000.00	0.00	(3,000.00)	-100%
Account Classification Total: FF - Fines and Forfeitures		\$4,412.61	\$3,069.24	\$3,000.00	\$0.00	(\$3,000.00)	-100%
IN - Interest							
39150	Investments - Interest On	225.38	86.22	100.00	200.00	100.00	100%
Account Classification Total: IN - Interest		\$225.38	\$86.22	\$100.00	\$200.00	\$100.00	100%
FB - Fund Balances							
31001	Beginning Fund Balance	24,401.79	25,423.42	16,800.00	178,110.00	161,310.00	960%
Account Classification Total: FB - Fund Balances		\$24,401.79	\$25,423.42	\$16,800.00	\$178,110.00	\$161,310.00	960%
Revenues Total		\$29,041.42	\$28,578.88	\$19,900.00	\$378,944.00	\$359,044.00	1804%

Expenditures

PS - Personnel Services

60235	Support Enforcement Specialist	0.00	0.00	0.00	39,869.00	39,869.00	N/A
61547	Legal Assistant II	0.00	0.00	0.00	33,742.00	33,742.00	N/A
63930	FICA	0.00	0.00	0.00	5,631.00	5,631.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	69.00	69.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	1,693.00	1,693.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	18,600.00	18,600.00	N/A
63951	Life Insurance	0.00	0.00	0.00	42.00	42.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	41.00	41.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
63960	Retirement - General	0.00	0.00	0.00	11,778.00	11,778.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	1,693.00	1,693.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$113,158.00	\$113,158.00	
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	0.00	10,050.00	10,050.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	3,500.00	3,500.00	N/A
44113	Office Equipment	0.00	3,070.00	0.00	0.00	0.00	N/A
44460	Trial Prep & Spec Investigation	3,002.00	1,200.00	18,000.00	3,000.00	(15,000.00)	-83%
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44700	Postage	0.00	0.00	0.00	3,000.00	3,000.00	N/A
45020	Contract Services	0.00	0.00	0.00	230,000.00	230,000.00	N/A
45940	Investigation - General	0.00	0.00	0.00	800.00	800.00	N/A
45960	Investigation - Special	616.00	0.00	1,900.00	1,660.00	(240.00)	-13%
99780	Space Rent	0.00	0.00	0.00	1,416.00	1,416.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	750.00	750.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	610.00	610.00	N/A
Account Classification Total: MS - Material and Services		\$3,618.00	\$4,270.00	\$19,900.00	\$255,786.00	\$235,886.00	1185%
CO - Capital Outlay							
88360	Equipment	0.00	9,893.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$9,893.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99013	Trans - District Attorney	0.00	0.00	0.00	10,000.00	10,000.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	25,423.42	14,415.88	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$25,423.42	\$14,415.88	\$0.00	\$0.00	\$0.00	0%
Expenditures Total		\$29,041.42	\$28,578.88	\$19,900.00	\$378,944.00	\$359,044.00	1804%
Fund Revenue	Total: 222 - DA Enforcement	\$29,041.42	\$28,578.88	\$19,900.00	\$378,944.00	\$359,044.00	1804%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 222 - DA Enforcement

Fund Expenditure	Total: 222 - DA Enforcement	\$29,041.42	\$28,578.88	\$19,900.00	\$378,944.00	\$359,044.00	1804%
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Fund Net	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1804%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
Department: 170 - District Attorney							
Sub Department: 172 - Support Enforcement							
<u>Revenues</u>							
IG - Intergovernmental							
33310	Child Support IV-D	0.00	0.00	0.00	109,458.00	109,458.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$109,458.00	\$109,458.00	
CS - Charges for Service							
34201	Support Enforcement Specialist	0.00	0.00	0.00	22,776.00	22,776.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$22,776.00	\$22,776.00	
Sub Department Total: 172 - Support Enforcement		\$0.00	\$0.00	\$0.00	\$132,234.00	\$132,234.00	
<u>Expenditures</u>							
PS - Personnel Services							
60235	Support Enforcement Specialist	0.00	0.00	0.00	39,869.00	39,869.00	N/A
61547	Legal Assistant II	0.00	0.00	0.00	33,742.00	33,742.00	N/A
63930	FICA	0.00	0.00	0.00	5,631.00	5,631.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	69.00	69.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	1,693.00	1,693.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	18,600.00	18,600.00	N/A
63951	Life Insurance	0.00	0.00	0.00	42.00	42.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	41.00	41.00	N/A
63960	Retirement - General	0.00	0.00	0.00	11,778.00	11,778.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	1,693.00	1,693.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$113,158.00	\$113,158.00	
MS - Material and Services							
44100	Supplies - Office	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44460	Trial Prep & Spec Investigation	0.00	0.00	0.00	500.00	500.00	N/A
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44700	Postage	0.00	0.00	0.00	3,000.00	3,000.00	N/A
45940	Investigation - General	0.00	0.00	0.00	800.00	800.00	N/A
99780	Space Rent	0.00	0.00	0.00	1,416.00	1,416.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
Department: 170 - District Attorney							
Sub Department: 172 - Support Enforcement							
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	750.00	750.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	610.00	610.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$9,076.00	\$9,076.00	
IF - Interfund Transfers							
99013	Trans - District Attorney	0.00	0.00	0.00	10,000.00	10,000.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
Sub Department Total: 172 - Support Enforcement		\$0.00	\$0.00	\$0.00	\$132,234.00	\$132,234.00	
Fund Revenue	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$132,234.00	\$132,234.00	0.00
Fund Expenditure	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$132,234.00	\$132,234.00	0.00
Fund Net	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
Department: 170 - District Attorney							
Sub Department: 173 - Domestic Violence							
<u>Revenues</u>							
IG - Intergovernmental							
37700	Grants - Justice Dept	0.00	0.00	0.00	68,400.00	68,400.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$68,400.00	\$68,400.00	
IN - Interest							
39150	Investments - Interest On	0.00	0.00	0.00	150.00	150.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	176,500.00	176,500.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$176,500.00	\$176,500.00	
Sub Department Total: 173 - Domestic Violence		\$0.00	\$0.00	\$0.00	\$245,050.00	\$245,050.00	
<u>Expenditures</u>							
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	0.00	10,050.00	10,050.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	2,500.00	2,500.00	N/A
44460	Trial Prep & Spec Investigation	0.00	0.00	0.00	2,500.00	2,500.00	N/A
45020	Contract Services	0.00	0.00	0.00	230,000.00	230,000.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$245,050.00	\$245,050.00	
Sub Department Total: 173 - Domestic Violence		\$0.00	\$0.00	\$0.00	\$245,050.00	\$245,050.00	
Fund Revenue	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$245,050.00	\$245,050.00	0.00
Fund Expenditure	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$245,050.00	\$245,050.00	0.00
Fund Net	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

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LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
Department: 170 - District Attorney							
Sub Department: 174 - Enforcement							
Revenues							
IN - Interest							
39150	Investments - Interest On	225.38	86.22	100.00	50.00	(50.00)	-50%
Account Classification Total: IN - Interest		\$225.38	\$86.22	\$100.00	\$50.00	(\$50.00)	-50%
FB - Fund Balances							
31001	Beginning Fund Balance	1,675.52	1,484.90	1,800.00	1,610.00	(190.00)	-11%
Account Classification Total: FB - Fund Balances		\$1,675.52	\$1,484.90	\$1,800.00	\$1,610.00	(\$190.00)	-11%
Sub Department Total: 174 - Enforcement		\$1,900.90	\$1,571.12	\$1,900.00	\$1,660.00	(\$240.00)	-13%
Expenditures							
MS - Material and Services							
45960	Investigation - Special	416.00	0.00	1,900.00	1,660.00	(240.00)	-13%
Account Classification Total: MS - Material and Services		\$416.00	\$0.00	\$1,900.00	\$1,660.00	(\$240.00)	-13%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,484.90	1,571.12	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,484.90	\$1,571.12	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 174 - Enforcement		\$1,900.90	\$1,571.12	\$1,900.00	\$1,660.00	(\$240.00)	-13%
Fund Revenue	Total: 222 - DA Enforcement	\$1,900.90	\$1,571.12	\$1,900.00	\$1,660.00	(\$240.00)	-13%
Fund Expenditure	Total: 222 - DA Enforcement	\$1,900.90	\$1,571.12	\$1,900.00	\$1,660.00	(\$240.00)	-13%
Fund Net	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-13%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
Department: 170 - District Attorney							
Sub Department: 175 - Liquor Law							
<u>Revenues</u>							
FF - Fines and Forfeitures							
35100	Fines	4,412.61	3,069.24	3,000.00	0.00	(3,000.00)	-100%
Account Classification Total: FF - Fines and Forfeitures		\$4,412.61	\$3,069.24	\$3,000.00	\$0.00	(\$3,000.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	22,726.27	23,938.52	15,000.00	0.00	(15,000.00)	-100%
Account Classification Total: FB - Fund Balances		\$22,726.27	\$23,938.52	\$15,000.00	\$0.00	(\$15,000.00)	-100%
Sub Department Total: 175 - Liquor Law		\$27,140.52	\$27,007.76	\$18,000.00	\$0.00	(\$18,000.00)	-100%
<u>Expenditures</u>							
MS - Material and Services							
44113	Office Equipment	0.00	3,070.00	0.00	0.00	0.00	N/A
44460	Trial Prep & Spec Investigation	3,002.00	1,200.00	18,000.00	0.00	(18,000.00)	-100%
45960	Investigation - Special	200.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$3,202.00	\$4,270.00	\$18,000.00	\$0.00	(\$18,000.00)	-100%
CO - Capital Outlay							
88360	Equipment	0.00	9,893.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$9,893.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	23,938.52	12,844.76	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$23,938.52	\$12,844.76	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 175 - Liquor Law		\$27,140.52	\$27,007.76	\$18,000.00	\$0.00	(\$18,000.00)	-100%
Fund Revenue Total: 222 - DA Enforcement		\$27,140.52	\$27,007.76	\$18,000.00	\$0.00	(\$18,000.00)	-100%
Fund Expenditure Total: 222 - DA Enforcement		\$27,140.52	\$27,007.76	\$18,000.00	\$0.00	(\$18,000.00)	-100%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
Department: 170 - District Attorney							
Sub Department: 175 - Liquor Law							
	Fund Net	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	-100%

Department Mission:

Promoting public safety through positive offender change.

We Value:

Ethical Behavior

Evidenced Based Principles

Adaptability

Collaborative Community Partnerships

Our Goals:

Offender success

Financial Responsibility

Healthy Families

Community Outreach

Mandated Services:

In Oregon, community corrections is a function of state government operated in partnership with local, county-operated community corrections agencies. Community corrections activities include supervision, community-based sanctions, and services directed at offenders who have committed felony crimes and have been placed under supervision by the courts (probation), the Board of Parole and Post-Prison Supervision, or the local supervisory authority (parole/post - prison supervision) (Oregon Department of Corrections).

History:

In 1976, the Governor's Task Force on Corrections proposed a new system of community-based corrections based on a Minnesota model. They recommended legislation to create a partnership between the state and the counties to provide supervision and sanctioning of offenders. Based on this recommendation, the 1977 Legislature passed the Community Corrections Act. The act funded existing community programs and developed alternatives to prison incarceration. The act gave counties the option of managing all, part, or none of the services for offenders under supervision.

The original Community Corrections Act has been subject to many debates over the years. A variety of changes have been proposed, ranging from abolishing the act to mandating county participation. The most recent reform occurred in the 1995 Legislative session. That change mandated full participation of all counties in the community corrections act, including supervision of all felony offenders on probation or post-prison supervision/parole. In addition, the law required counties to keep those offenders who previously served 12 months or less in a state institution. Over 90% of these individuals were serving short prison sentences as the result of a revocation of community supervision. Some other effects of the 1995 law change include:

- Local public safety coordinating councils were formed in each county to develop and recommend plans for use of state resources to serve adult offenders and to serve as planning and implementation forums for the coordination of local criminal justice policies.
- Funds were allocated for projects to construct, renovate, acquire or remodel local correctional facilities. The new beds were for the offenders who will remain in the

community rather than being returned to Department of Corrections prisons. Operational dollars are included in the biennial grants made to counties for community corrections activities.

- Counties were given the ability to design and deliver a continuum of sanctions and services to fit the community and the offender. Locally appointed supervisory authorities move offenders serving 12-month or less sentences between incarceration and community sanction alternatives.

ORS 423.478 to 423.560

ORS 137.520 to 137.630

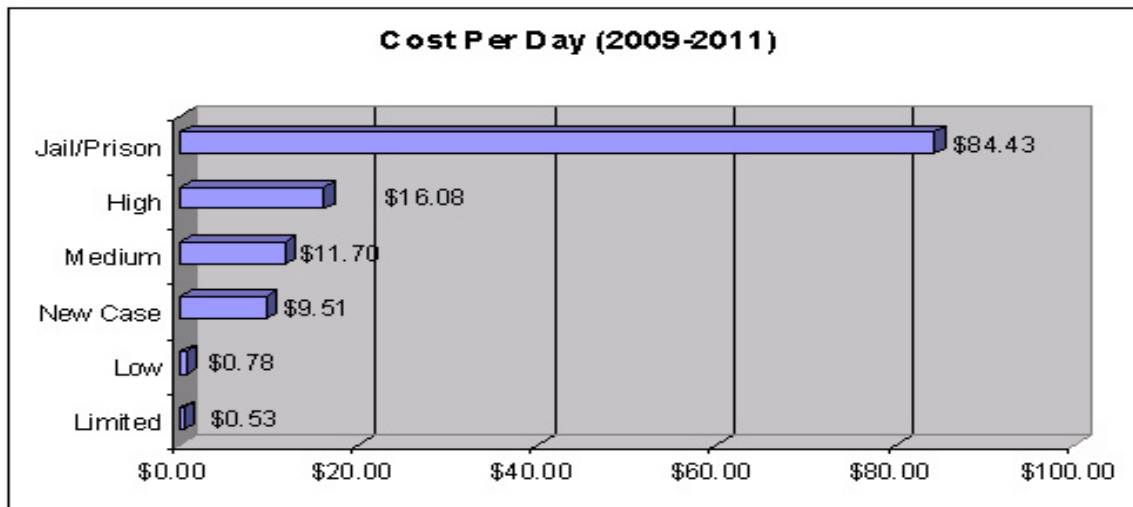
Self-Imposed Services:

- Work Crew/Community Service Work

Department Overview:

Community Corrections in Oregon

Community supervision is the most cost effective correctional approach to public safety. The average daily cost of supervising a felony offender in the community is \$9.95. The average cost of a prison bed per day is nearly \$85.



Community corrections provides a cost-effective means to hold offenders accountable, while at the same time addressing the causes of criminal behavior and reducing the risk of future criminal behavior (Oregon Department of Corrections).

The majority of felons managed in the community are not convicted of a new felony after supervision. The definition of recidivism in Oregon is conviction of a new felony within three years of beginning supervision (probation or post-prison supervision). Approximately 70 percent of those on supervision do not recidivate.

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 725 felony offenders.

Klamath County Community Corrections Programs

Ten years ago, our Department reviewed our operations and practices and implemented Evidence Based Initiatives. Our guiding principle was to seek creative ways to maintain sound public safety policy consistent with our department mission.

The science of our field reminds us accurate assessment is the key in identifying offenders who pose the most risk to our community. Further, we need to prioritize our resources to this population and ensure there is fidelity in the services being offered. Based upon the above principles, our department prioritizes a field caseload ratio for medium and high risk offenders at 50-55 per officer; while specialized caseloads are approximately 45-50 per officer. We also maintain operations specific to Low and Limited Risk offenders.

Field Supervision

Klamath County Community Corrections is following a Community Justice Model, branching into the community through specialized teams to enhance community supervision. Through these teams, we are able to work closely with the community and other local agencies, maximizing services and reducing duplication of efforts.

Enhancing service to the north county region, we provide services within Chiloquin at the Two Rivers Community Center and within the Walker Range Facility in Crescent. Our North County officer is based primarily within the community he serves which includes, Chiloquin, Gilchrist, and Chemult. Our regional supervision also includes East County (Sprague, Beatty, & Bly), North County, and the Keno area.

In addition to our regional supervision, Klamath County Community Corrections offers the following specialized caseloads:

Domestic Violence

Sex Offender

Mental Health

Drug Court

Veteran's Court

Family Court/Gender Specific Caseload

▪ Sex Offender Team

Two 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 Child & Family Treatment Center dba Klamath Youth Development Center provides sex offender treatment services for our department, which includes assessments and treatment. Polygraph Associates of Oregon provides polygraph services and has been a long standing member of this team.

- **Domestic Violence Team**

Klamath County Community Corrections dedicates one Parole and Probation Officer to the supervision of Domestic Violence offenders. We currently have 50 domestic violence cases under supervision.

Treatment and counseling services for offenders convicted of Domestic Violence will continue to be provided through a contract with Klamath Youth development Center.

Polygraph Associates of Oregon provides polygraph services for Klamath County and has been a long standing member of this team.

- **Mental Health**

Previously, the officer assigned to this caseload worked with staff from the Mental Health Department providing supervision. However, when we were faced with significant budget reductions on July 1, 2011, this officer's caseload was significantly reduced. After a review of the current number of mentally ill offenders under community corrections supervision, receiving services through Klamath Behavioral Health and Wellness, assigning a full time officer to this caseload is a priority. The current number of high/medium risk offenders that would make up this caseload is approximately 50.

- **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 one Parole and Probation Officer to supervise our High/Medium risk female offenders. We have added funding that will allow us to provide Women's Services and Programing for this population. We expect to release a Request For Proposal (RFP) in late spring for services to begin in July 2013. This RFP would request an agency to provide services specifically focused on female offender needs. Gender specific caseloads have been identified as an Evidenced Based Practice in the community corrections field.

Transitional Housing

In March 2003, Klamath County Community Corrections was awarded a transitional housing grant to purchase property and a local home from a non-profit agency providing transitional housing for offenders.

This home provides a supervised, drug and alcohol free shelter addressing transitional needs for high-risk offenders (males) while they develop alternative housing, employment, and treatment resources in the community. The program enhances transition services for offenders released from local jail and state institutions who are returning to Klamath County.

We partner with Transformation Wellness Center to provide oversight at the residence.

Klamath County Jail-Sanction Beds

As we do each year, Klamath County Community Corrections will continue to purchase bed space in the Jail from the Sheriff. These beds are utilized for our felony offenders sentenced or sanctioned to thirty-one (31) days up to 12 months. Senate Bill 1145 passed in 1995 funded the transfer of these offenders to the County. This partnership created Local Control; providing flexibility in determining the best use of local resources in the supervision, sanctioning, and management of our offenders.

The budget before you today is based on the assumption that community corrections will purchase 2, 358 jail bed days from the Klamath County Jail at a rate of \$83.58 per day.

Public Service Work Crews & Community Service

This is perhaps the most visible program we have within the community.

This program has been a true asset to the community both as a tool holding offenders accountable through public service work, and as an alternative to custody as part of the Community Justice model.

However, although Public Service Work crews have become an expected component of community corrections, and public service hours are court ordered, they are not required by statute and are not specifically funded.

It is important to recognize the community benefit of this program and the valuable work skills learned by our workers. Research has confirmed involving offenders in activities that enhance their employability is linked to a reduction in new criminal behavior.

Contracted/Revenue Producing Projects:

January 1, 2012- December 31, 2012

Klamath County Road Department

- A total of 164 days were worked to clean Klamath County roads.
- A total of 189 crews worked.
- 1,263 workers, including supervisors, worked cleaning road easements and dumpsites.
- 9346 hours were worked on the roads
- 138,980 pounds of trash, litter, and garbage was hauled to the landfill from the roadways.
- 4055 large trash bags of litter was picked up and taken to the landfill.
- 976 tires were picked up along roadsides and dumpsites.
- 63 appliances, including washers, dryers, refrigerators, freezers, TV's, and computers.
- 70 overstuffed items, including mattresses, couches, sofas, recliners, etc.
- 33 illegal dumpsites were cleaned up on Klamath County property.
- 54 syringes were picked up along the roadside.
- 4560 pounds of trash was collected and taken to the landfill.
- 354 large bags of litter were picked up.
- 2 tires, 2 syringes and 1 TV was found.
- 680 hours worked, 73 workers (not including supervisors)

The Southside Expressway (Hwy 140 E.) was also cleaned from Hwy 97 to Hwy 39 (5.7 miles). The Southside Expressway was cleaned 12 times last year.

Chemult Ranger District

Klamath County Community Corrections crews started a project with Chemult Ranger District in October, 2012. The project involves removing small lodge pole pine trees 0" to 7" in diameter from not more than 30 acres of pumice grape fern habitat in the Chemult Ranger District. This project will continue into 2013.

- 7 days of work; 10 hour days
- 37 workers including supervisors

BLM

Klamath County Community Corrections provided work for the BLM on O&C lands west of Klamath Falls, near Spencer Creek Cut-off road. The project consists of clearing brush and small trees from the sides of the road.

- 9 days of work
- 60 workers
- 86 supervisor hours

ODOT

- 112 hours

Firewood Deliveries

Klamath County Community Corrections has partnered with Klamath Lake Community Actions Services to provide senior and low income residents firewood. Most of the firewood has been hauled from the Round Lake area to be stored at our Vandenberg shop area. Other wood supplied came from the Sprague River and Chiloquin areas.

- 138 Cords delivered
- 192 workers, 1520 hours

Klamath County Property Sales

- 9 workers
- 72 hours

Other Revenue Projects:

- City Snow removal for Klamath Falls City residents—74 hours
- City of Klamath Falls Weed Abatement—53 hours.
- Klamath Falls City Parks---54 hours.

Non-Revenue projects—Community Service

Klamath County Community Corrections Work Crews/Community Service also provided help for various public and non-profit agencies in the community. Below is a list of some of those agencies we were able to assist.

OIT --248 hours

- Disabled American Veterans-- 170hours
- OSU Extension – 65 ours

- Klamath Animal Shelter – 107 hours
- Klamath Blues Society – 8 hours
- Oregon State Parks – 20 hours
- Shasta View Community Center – 8 hours
- Kingsley Field – 8 hours
- Klamath Pack Clinic –205 hours
- Tribal Commodity Program – 32 hours
- Restoration Powwow – 218 hours
- Klamath Tribes – 102 hours
- High Desert Maintenance – 160 hours
- Walker Range Fire Patrol – 160 hours
- Klamath County Courthouse -- 2 hours
- Marine Barracks Memorial Park weeding and mowing – 8 hours
- Landrum Wayside cut weeds and cleanup – 8 hours
- Search and Rescue compound weeding and cleanup—15 hours
- County Seniors snow shoveling-- 2 days, 12 driveways
- Turtle Cove Women’s Shelter/Crisis Center--- 199 hours
- Bike Path weeding and litter cleanup – 32 hours.
- CASA fundraiser event-- 60 hours
- Rotary Production Garden—12 hours
- Hauling Wood into the Vandenberg wood lot from Sprague River, Round Lake, Oregon Shores, Collier State Park, and some Elm from local tree trimmer 326 hours.
- Klamath Falls Gospel Mission – 2,000 + hours
- Klamath County Fairgrounds – 241 hours
- Klamath County Community Action Services Homeless Fair – 895 hours
- Klamath County Food Bank 25 hours
 - Plus Community Service Workers donated over 314 lbs. of canned food
- Pregnancy Hope Center
 - Community Service Workers have donated over twenty-five handmade blankets

Klamath County Community Corrections was able to generate work crew revenue in 2012 of approximately \$117,000. In addition the non-revenue projects performed by community corrections resulted in approximately 5800 hours, which if compensated for these projects would result in \$51,910.

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 team also recommended continued implementation of evidenced-based practices and continuous quality improvement (CQI). We have set aside funding to contract with a person or agency that can assist us with our CQI program. This will allow us to continue to ensure we are delivering our programs and services with fidelity.

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 office attended this training at DPSST and we are implementing the model within our department.

Reserve Account/Loan Pay Off

Klamath County Community Corrections suffered extreme reductions beginning on July 1, 2010 – July 1, 2011. These reductions resulted in closing programs, reducing contracts, laying off 18 employees and leaving three positions vacant after retirements or resignations. This was an extremely difficult time for our agency.

From July 1, 2011 to July 1, 2013, Klamath County Community Corrections has been able to make substantial progress in developing a plan to budget strategically in order to build a Future Reserve Account. The account is needed to cover an unfunded liability within the department. We have four employees that are able to retire at any time. Each employee will receive a payout for vacation and sick time. These payouts could result in approximately each employee receiving anywhere from \$15,000 to \$38,000 at the time of retirement. As you can imagine, this type of payout would cripple community corrections' ability to fill the vacancies. In an effort to ensure these financial obligations could be met, and ensure we could continue to operate fully, we created a future reserve account to cover this unfunded liability. In addition, Klamath County Community Corrections paid in full a loan from the County. The loan had been taken out in order to pay for our work crew shop. We made the last payment on this loan in December 2012.

Challenges:

The entire criminal justice system relies on each other to operate effectively. With local reductions to the District Attorney and Jail, our agency will also feel the impacts of these reductions. Two years ago when we had one jail pod operating, Klamath County Community Corrections saw a significant decrease in the number of people attending court. Our funding is based on the number of sentenced offenders being supervised by our agency. If offenders are not attending court, they are not being sentenced and we, in turn lose out on our funding.

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.

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.

Klamath County Community Corrections also applied for and received a Re-Entry Grant. These dollars are used to assist offenders returning from prison to the community with services such as housing, education, treatment and polygraph. This grant was extended and will end on September 30, 2013.

Other Funding Sources:

Klamath County Community Corrections also budgets for offender generated fees, including supervision, treatment, electronic home detention, polygraph, compact and community service work.

Self-generated funds from the following sources:

- Work Crew Contracts
 - City of Klamath Falls
 - Forest Service
 - Klamath and Lake Community Action Services
 - Klamath County
 - Road Department
 - Solid Waste

Significant Changes:

Projected Budget 2013–2014

We have built our budget today based on the Governor's Recommended Budget (GRB). The GRB recommends funding community corrections statewide at just over \$197,000,000.

Historically, Klamath County Community Corrections has received 2.24% of the state-wide Community Corrections allocation.

We will not receive our actual budget numbers until after the Legislature completes its work. Staff:

We have added one additional Probation Officer (Mental Health), resulting in a total of 10.5 Probation Officer positions. All other positions remain unchanged.

Programs:

- Re-Entry Grant was extended until September 30, 2013.
- Increase to sex offender treatment and Batterer's Intervention Program
- Added funding for Women's programs and services
- Added funding to assist with paying for residential alcohol and drug treatment
- Added funding for CQI services

Sanctions:

- Increased jail bed purchase to 2,358 bed days.

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 also recognizes the need to continue to engage in future budgeting to account for impending retirements. Within the next four years, we anticipate the retirement of up to four Probation and Parole Officers. Their retirements will result in fairly significant payouts (vacation and sick leave) for each employee. Planning for these unfunded liabilities will allow us to continue to provide a high level of service in the future and provide the ability to pay out the employees, while at the same time filling the vacated positions, without delay.

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 educate the general public about our roles and responsibilities in our community.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
175 Community Corrections

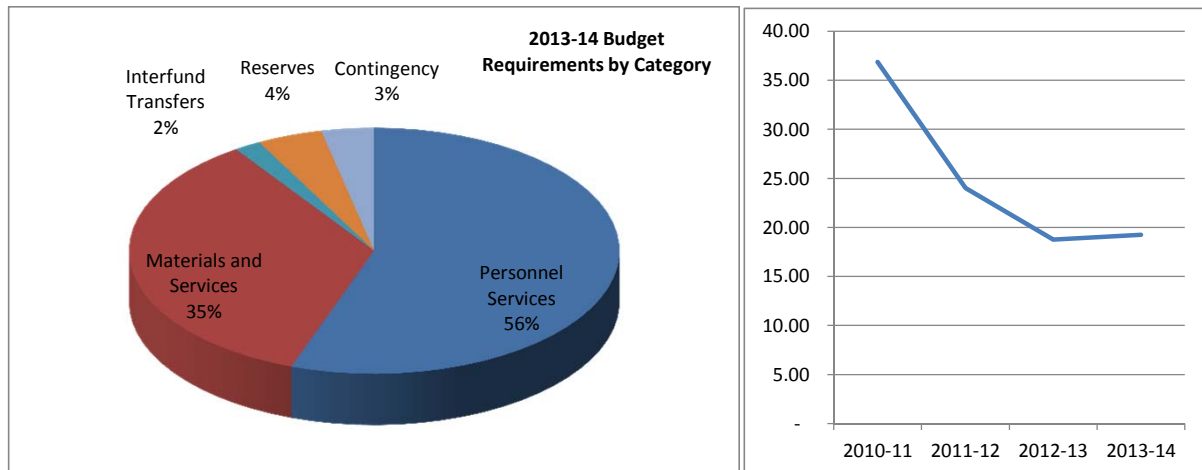
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	2,243,534	1,524,594	1,526,599	1,595,135
Materials and Services	1,482,157	1,128,626	1,278,465	1,005,483
Capital Outlay	13,723	-	32,400	-
Debt Service	42,800	79,000	44,804	-
Interfund Transfers	52,550	18,897	33,958	50,543
Subtotal Current Expenditures	3,834,765	2,751,117	2,916,226	2,651,161
Reserves			120,000	124,000
Contingency			148,183	100,000
Unappropriated Fund Balance	358,645	547,652		
Subtotal Noncurrent Expenditures	358,645	547,652	268,183	224,000
Total Requirements by Budgetary Category	4,193,410	3,298,769	3,184,409	2,875,161

<u>Requirements by Fund</u>				
Community Corrections (613)	4,193,410	3,298,769	3,184,409	2,875,161
Total Requirements by Fund	4,193,410	3,298,769	3,184,409	2,875,161

<u>Resources by Budgetary Category</u>				
Licenses, Fees and Permits	1,892	48,662	29,861	26,070
Intergovernmental	3,053,343	2,557,711	2,387,226	2,373,308
Charges for Services	781,406	321,796	213,899	239,400
Investment Earnings	9,089	4,221	3,691	3,700
Interfund Transfers	50,088	-	42,802	-
Miscellaneous	6,995	7,733	3,788	500
Beginning Fund Balance	290,597	358,645	503,142	232,183
Total Resources by Budgetary Category	4,193,410	3,298,769	3,184,409	2,875,161

Full-Time Employee Equivalents	36.86	24.00	18.75	19.25
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Klamath County	2,875,161	1,595,135	19.25
Total Mandates	2,875,161	1,595,135	19.25



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits	
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970		
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	3	\$480.00	\$54,584.65	\$1,255.45	\$3,384.25	\$791.48	\$1,255.45	\$34.45	\$12,720.00	\$1,087.92	\$86.04	\$20.40	\$8,733.54	\$83,953.63	
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	7	\$480.00	\$63,182.22	\$1,453.19	\$3,917.30	\$916.14	\$1,453.19	\$34.45	\$12,720.00	\$1,087.92	\$86.04	\$20.40	\$10,109.16	\$94,980.01	
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	7	\$480.00	\$63,182.22	\$1,453.19	\$3,917.30	\$916.14	\$1,453.19	\$34.45	\$12,720.00	\$1,087.92	\$86.04	\$20.40	\$10,109.16	\$94,980.01	
Community Corrections	Probation Officer III	61317528260226	0.5000	FOPPO	PO3	7	\$480.00	\$31,831.11	\$732.12	\$1,973.53	\$461.55	\$732.12	\$34.43	\$6,360.00	\$1,087.92	\$86.04	\$20.40	\$5,092.98	\$48,394.99	
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	7	\$480.00	\$65,548.34	\$1,507.61	\$4,064.00	\$950.45	\$1,507.61	\$34.45	\$12,720.00	\$1,087.92	\$86.04	\$20.40	\$10,487.74	\$98,014.56	
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	7	\$480.00	\$48,227.12	\$1,109.22	\$2,990.08	\$699.29	\$1,109.22	\$34.45	\$12,720.00	\$1,087.92	\$86.04	\$20.40	\$7,716.34	\$75,800.09	
Community Corrections	Probation Officer III - State	61317528260226	1.0000	FOPPO	PO3-S	7	\$480.00	\$63,182.22	\$1,453.19	\$3,917.30	\$916.14	\$1,453.19	\$34.45	\$12,720.00	\$1,087.92	\$86.04	\$20.40	\$9,344.65	\$94,215.51	
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	1	\$480.00	\$49,578.86	\$1,140.31	\$3,073.89	\$718.89	\$1,140.31	\$34.45	\$12,720.00	\$1,087.92	\$86.04	\$20.40	\$7,932.62	\$77,533.71	
Community Corrections	Probation Officer III	61317528260226	1.0000	FOPPO	PO3	1	\$480.00	\$47,230.32	\$1,086.30	\$2,928.28	\$684.84	\$1,086.30	\$34.45	\$12,720.00	\$1,087.92	\$86.04	\$21.40	\$7,556.85	\$74,522.70	
Community Corrections	Community Corrections Manager	61317528260574	1.0000	Non-Union	UF26	7	\$900.00	\$63,300.00	\$1,455.90	\$3,924.60	\$917.85	\$1,455.90	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$10,128.00	\$90,557.98	
Community Corrections	Comm. Corrections Asst.	61317528261576	0.7500	Local 121	LH09	7	\$0.00	\$22,941.90	\$527.66	\$1,422.40	\$332.66	\$527.66	\$25.84	\$6,975.00	\$0.00	\$20.88	\$20.40	\$3,670.70	\$36,465.11	
Community Corrections	Sr. Comm. Corrections Asst.	61317528261577	1.0000	Local 121	LH10	7	\$0.00	\$32,176.08	\$740.05	\$1,994.92	\$466.55	\$740.05	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$5,148.17	\$50,641.55	
Community Corrections	Community Corrections Director	61317528263570	1.0000	Non-Union	DF15	7	\$1,440.00	\$88,956.00	\$2,045.99	\$5,515.27	\$1,289.86	\$2,045.99	\$34.45	\$9,300.00	\$0.00	\$86.04	\$20.40	\$13,156.59	\$122,450.59	
Community Corrections	Asst. Dir. Comm. Corrections	61317528263574	1.0000	Non-Union	UF31	7	\$1,440.00	\$81,084.00	\$1,864.93	\$5,027.21	\$1,175.72	\$1,864.93	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$12,973.44	\$113,365.96	
Community Corrections	Sr. Work Crew Supervisor	61317528263580	1.0000	Local 121	LH15	7	\$900.00	\$41,950.08	\$964.85	\$2,600.90	\$608.28	\$964.85	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$6,712.01	\$63,176.71	
Community Corrections	Work Crew Supervisor	61317528263581	1.0000	Local 121	LH14	6	\$480.00	\$38,501.76	\$885.54	\$2,387.11	\$558.28	\$885.54	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$6,160.28	\$58,754.24	
Community Corrections	Community Corrections Counselor	61317528263585	1.0000	Non-Union	UH21	2	\$480.00	\$41,043.04	\$943.99	\$2,544.67	\$595.12	\$943.99	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$6,566.89	\$62,013.43	
Community Corrections	Community Corrections Counselor	61317528263585	1.0000	Non-Union	UH21	1	\$480.00	\$38,147.52	\$877.39	\$2,365.15	\$553.14	\$877.39	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$6,103.60	\$58,299.93	
Community Corrections	Lead Probation & Parole Officer	61317528263586	1.0000	FOPPO	PO3-S	7	\$900.00	\$66,559.87	\$1,530.88	\$4,126.71	\$965.12	\$1,530.88	\$34.45	\$12,720.00	\$1,087.92	\$86.04	\$20.40	\$9,844.21	\$98,506.48	
Community Corrections	Lead Probation & Parole Officer	61317528263586	1.0000	FOPPO	PO3-S	7	\$900.00	\$66,559.87	\$1,530.88	\$4,126.71	\$965.12	\$1,530.88	\$34.45	\$12,720.00	\$1,087.92	\$86.04	\$20.40	\$9,844.21	\$98,506.48	
			19.2500					\$12,240.00	\$1,067,767.21	\$24,558.65	\$66,201.57	\$15,482.62	\$24,558.65	\$663.20	\$214,935.00	\$11,967.12	\$1,199.52	\$409.00	\$167,391.13	\$1,595,133.66

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
33540	Funds - Urinalysis	215.22	129.00	210.00	210.00	0.00	0%
34231	Fees - NSF Check	60.00	60.00	60.00	60.00	0.00	0%
35166	Fees - Compact	0.00	1,000.00	2,350.00	1,800.00	(550.00)	-23%
35167	Fees - DOR	1,617.05	47,472.62	27,241.00	24,000.00	(3,241.00)	-12%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,892.27	\$48,661.62	\$29,861.00	\$26,070.00	(\$3,791.00)	-13%
IG - Intergovernmental							
33300	Department - Corrections	2,972,498.47	2,504,613.00	2,354,726.00	2,337,808.00	(16,918.00)	-1%
33460	SB 1065 Correct & Drug	5,938.10	4,532.20	1,100.00	500.00	(600.00)	-55%
33660	Grants	35,766.47	0.00	0.00	0.00	0.00	N/A
33994	Title III	0.00	9,108.80	0.00	0.00	0.00	N/A
34130	Oregon Criminal Justice Re-Entry	39,140.37	39,456.80	31,400.00	35,000.00	3,600.00	11%
Account Classification Total: IG - Intergovernmental		\$3,053,343.41	\$2,557,710.80	\$2,387,226.00	\$2,373,308.00	(\$13,918.00)	-1%
CS - Charges for Service							
32175	Fees - Lake County	35,268.85	28,812.30	5,762.00	0.00	(5,762.00)	-100%
33304	Lake County Administration Cost	23,000.00	28,000.00	16,333.00	0.00	(16,333.00)	-100%
34035	Fees - For Services	0.00	5,617.00	4,752.00	4,200.00	(552.00)	-12%
34126	Contracts - Doc Bed	126,174.12	0.00	0.00	0.00	0.00	N/A
34127	Lake CC	32,850.00	0.00	0.00	0.00	0.00	N/A
34128	Klamath CC	158,666.00	0.00	0.00	0.00	0.00	N/A
34129	Room & Board	6,455.52	96.00	0.00	0.00	0.00	N/A
34420	Revenues - Work Crew	188,699.30	104,425.53	88,000.00	125,000.00	37,000.00	42%
34820	Electronic Surveillance	6,745.00	13,985.00	7,350.00	6,000.00	(1,350.00)	-18%
35161	Fees - Corrections	173,359.40	116,846.66	74,000.00	90,000.00	16,000.00	22%
35162	Reim - SO Polygraph	14,397.53	11,794.09	7,112.00	7,000.00	(112.00)	-2%
35164	Subsidy/Housing	5,484.20	4,409.91	2,215.00	2,000.00	(215.00)	-10%
35165	Fees - Public Service	10,306.00	7,810.00	8,375.00	5,200.00	(3,175.00)	-38%
Account Classification Total: CS - Charges for Service		\$781,405.92	\$321,796.49	\$213,899.00	\$239,400.00	\$25,501.00	12%

IN - Interest

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
39150	Investments - Interest On	9,089.46	4,221.06	3,691.00	3,700.00	9.00	0%
Account Classification Total: IN - Interest		\$9,089.46	\$4,221.06	\$3,691.00	\$3,700.00	\$9.00	0%
MI - Miscellaneous							
36100	Miscellaneous	6,994.69	7,733.20	3,788.00	500.00	(3,288.00)	-87%
Account Classification Total: MI - Miscellaneous		\$6,994.69	\$7,733.20	\$3,788.00	\$500.00	(\$3,288.00)	-87%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	50,088.00	0.00	42,802.00	0.00	(42,802.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$50,088.00	\$0.00	\$42,802.00	\$0.00	(\$42,802.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	290,596.67	358,645.34	503,142.00	232,183.00	(270,959.00)	-54%
Account Classification Total: FB - Fund Balances		\$290,596.67	\$358,645.34	\$503,142.00	\$232,183.00	(\$270,959.00)	-54%
Department Total: 175 - Community Corrections		\$4,193,410.42	\$3,298,768.51	\$3,184,409.00	\$2,875,161.00	(\$309,248.00)	-10%

Expenditures

PS - Personnel Services

60226	Probation Officer III	835,941.89	518,031.40	477,765.00	482,227.00	4,462.00	1%
60574	Community Corrections Manager	60,566.00	62,400.00	62,400.00	62,400.00	0.00	0%
61576	Community Corrections Assistant	57,257.45	24,963.62	22,854.00	22,942.00	88.00	0%
61577	Sr Community Corrections Assist	31,508.02	32,176.18	32,053.00	32,176.00	123.00	0%
62190	Supervisor	70,555.12	6,045.00	0.00	0.00	0.00	N/A
63441	Certification & Education	26.20	0.00	0.00	0.00	0.00	N/A
63570	Community Corrections Director	76,162.88	82,814.99	85,800.00	87,516.00	1,716.00	2%
63574	Asst Director Comm Corr	78,000.00	88,149.21	79,644.00	79,644.00	0.00	0%
63580	Senior Work Crew Supervisor	40,211.60	40,892.81	40,893.00	41,050.00	157.00	0%
63581	Work Crew Supervisor	55,812.24	35,184.96	36,419.00	38,022.00	1,603.00	4%
63582	ResidentialServices Aide	191,123.66	0.00	0.00	0.00	0.00	N/A
63583	Sr Residential Service Aide	23,471.71	0.00	0.00	0.00	0.00	N/A
63584	Residential Counselor	31,114.80	37,667.56	39,006.00	0.00	(39,006.00)	-100%
63585	Community Corrections Counselor	32,397.68	37,636.96	38,652.00	78,231.00	39,579.00	102%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
63586	Lead Parole & Probation Officer	37,419.42	115,767.47	130,817.00	131,320.00	503.00	0%
63900	Overtime	4,662.19	0.00	0.00	0.00	0.00	N/A
63920	Temporary Help	0.00	3,437.50	0.00	0.00	0.00	N/A
63930	FICA	117,965.55	81,788.87	80,928.00	81,684.00	756.00	1%
63940	Workmans Compensation Tax	634.86	466.44	702.00	663.00	(39.00)	-6%
63941	Workmans Compensation	0.00	14,928.22	24,331.00	24,559.00	228.00	1%
63950	Medical Insurance	258,850.85	164,258.28	192,075.00	214,935.00	22,860.00	12%
63951	Life Insurance	1,867.59	1,129.53	1,114.00	1,200.00	86.00	8%
63952	Short Term Disability	605.36	389.30	388.00	409.00	21.00	5%
63953	VEBA	35,715.88	17,778.27	11,389.00	11,967.00	578.00	5%
63960	Retirement - General	116,374.85	77,038.35	85,259.00	125,201.00	39,942.00	47%
63970	Retirement - PERS	31,902.37	45,009.07	48,019.00	42,190.00	(5,829.00)	-12%
63980	Unemployment Compensation	38,566.00	24,900.11	24,331.00	24,559.00	228.00	1%
63990	Cell Phone Allowance	14,820.00	11,740.00	11,760.00	12,240.00	480.00	4%
Account Classification Total: PS - Personnel Services		\$2,243,534.17	\$1,524,594.10	\$1,526,599.00	\$1,595,135.00	\$68,536.00	4%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	0.00	0.00	9,000.00	9,000.00	N/A
44040	Staff Travel & Training	0.00	0.00	0.00	16,000.00	16,000.00	N/A
44042	Travel - Respite	18,605.82	12,458.19	25,000.00	0.00	(25,000.00)	-100%
44050	Training	4,465.76	5,349.68	4,297.00	1,500.00	(2,797.00)	-65%
44060	Janitorial Supplies	5,182.83	777.13	3,500.00	6,000.00	2,500.00	71%
44100	Supplies - Office	59.99	3,329.43	11,000.00	8,780.00	(2,220.00)	-20%
44104	Miscellaneous	0.00	0.00	252,455.00	0.00	(252,455.00)	-100%
44110	Supplies - Other	25,610.26	14,063.60	10,000.00	8,500.00	(1,500.00)	-15%
44113	Office Equipment	868.69	0.00	7,841.00	2,500.00	(5,341.00)	-68%
44114	Office Furniture	0.00	0.00	8,896.00	1,280.00	(7,616.00)	-86%
44117	C C Supplies	3,648.40	5,005.73	3,665.00	1,500.00	(2,165.00)	-59%
44130	Supplies - Ammunition	517.98	2,376.25	4,300.00	6,500.00	2,200.00	51%
44203	Credit Card Fees	1,376.49	1,632.49	1,750.00	0.00	(1,750.00)	-100%
44250	Vehicle Fuel	15,630.38	13,491.29	20,000.00	18,000.00	(2,000.00)	-10%
44254	Vehicle Fuel - Work Crew	22,597.33	13,073.68	20,000.00	18,000.00	(2,000.00)	-10%
44260	Vehicle Maintenance & Repair	11,138.60	8,952.68	13,000.00	10,000.00	(3,000.00)	-23%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
44261	Lake Co Vehicle Maintenance	2,558.09	3,277.05	1,681.00	0.00	(1,681.00)	-100%
44276	Building Repair	0.00	0.00	2,000.00	3,500.00	1,500.00	75%
44645	Teleprocessing	10,846.71	10,006.88	13,914.00	12,500.00	(1,414.00)	-10%
44650	Rent	0.00	0.00	3,182.00	3,800.00	618.00	19%
44652	Lake Co Rent / Admin	15,083.10	15,562.67	4,470.00	0.00	(4,470.00)	-100%
44670	Equipment	0.00	1,999.00	2,500.00	10,000.00	7,500.00	300%
44700	Postage	4,266.55	5,119.73	4,834.00	4,500.00	(334.00)	-7%
44710	Publications / Periodicals	0.00	150.93	0.00	0.00	0.00	N/A
45000	Equipment Rental / Lease	0.00	4,358.20	1,070.00	0.00	(1,070.00)	-100%
45015	Administration Fees	23,000.00	28,000.00	20,693.00	0.00	(20,693.00)	-100%
45020	Contract Services	16,770.00	10,595.00	12,400.00	24,880.00	12,480.00	101%
45045	CQI Services	0.00	0.00	0.00	24,000.00	24,000.00	N/A
45061	Salary Reimbursement	145,680.76	164,115.47	71,700.00	0.00	(71,700.00)	-100%
45095	Batters' Education	72,800.02	56,960.00	72,580.00	90,000.00	17,420.00	24%
45880	Computer Software	0.00	6,812.50	4,500.00	4,500.00	0.00	0%
46331	Work Crew Program	24,725.66	10,482.70	16,523.00	15,500.00	(1,023.00)	-6%
46332	Lake Co Subsidy	2,544.50	1,588.94	404.00	0.00	(404.00)	-100%
46334	Transition House	3,648.67	3,267.70	5,600.00	5,100.00	(500.00)	-9%
46345	Release Subsidy	19,510.83	32,807.44	32,796.00	31,802.00	(994.00)	-3%
46600	Food	42,538.04	68.56	0.00	0.00	0.00	N/A
46603	Utilities	15,497.44	7,210.13	8,000.00	9,200.00	1,200.00	15%
46612	Clothing	857.37	0.00	0.00	0.00	0.00	N/A
46620	Medical Expenses	4,067.07	0.00	0.00	0.00	0.00	N/A
46960	9-1-1 Communications	9,700.00	9,700.00	9,700.00	9,700.00	0.00	0%
47305	Jail Pod Program	170,492.00	170,381.00	152,497.00	197,100.00	44,603.00	29%
47309	Lake Jail Program	28,415.00	35,439.00	17,792.00	0.00	(17,792.00)	-100%
47310	Transition Center	191,516.00	0.00	0.00	0.00	0.00	N/A
47311	Lake Co Jail Transp	10,000.00	10,000.00	5,000.00	0.00	(5,000.00)	-100%
47321	Outpatient Alc & Drug	7,000.00	0.00	0.00	30,000.00	30,000.00	N/A
47322	Progra Services	22,028.58	0.00	0.00	35,000.00	35,000.00	N/A
47323	Lake Co Treatment	32,100.00	32,100.00	8,025.00	0.00	(8,025.00)	-100%
47391	Urinalysis	6,569.79	1,274.00	8,900.00	8,900.00	0.00	0%
47392	Lake Co Urinalysis	170.89	673.72	21.00	0.00	(21.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
47393	Program Urinalysis	0.00	1,077.71	2,111.00	0.00	(2,111.00)	-100%
47400	Electronic Surveillance	19,375.50	15,342.44	20,186.00	12,000.00	(8,186.00)	-41%
47401	Polygraph	26,910.00	28,203.88	40,000.00	40,000.00	0.00	0%
47405	Sex Offender Treatment	92,070.00	62,263.30	71,000.00	90,000.00	19,000.00	27%
47406	Lake Co Polygraph	1,085.00	1,775.00	200.00	0.00	(200.00)	-100%
47407	Lake Co Sex Offender	6,705.00	2,650.00	660.00	0.00	(660.00)	-100%
99755	Risk Management	0.00	0.00	11,783.00	10,767.00	(1,016.00)	-9%
99760	Insurance/Liability	14,204.00	14,204.00	19,194.00	20,161.00	967.00	5%
99765	Insurance/Workmans Compensation	59,297.00	44,368.78	0.00	0.00	0.00	N/A
99770	Internal Services	132,964.00	132,964.00	132,964.00	82,486.00	(50,478.00)	-38%
99780	Space Rent	114,117.00	106,096.00	98,191.00	104,022.00	5,831.00	6%
99781	Steering Committee Hardware Charge	14,850.00	12,600.00	11,700.00	10,575.00	(1,125.00)	-10%
99782	Steering Committee User Charge	8,490.00	4,620.00	3,990.00	7,930.00	3,940.00	99%
Account Classification Total: MS - Material and Services		\$1,482,157.10	\$1,128,625.88	\$1,278,465.00	\$1,005,483.00	(\$272,982.00)	-21%
CO - Capital Outlay							
88070	Office Equipment	13,098.44	0.00	12,400.00	0.00	(12,400.00)	-100%
88170	Facilities Improvement	625.00	0.00	15,000.00	0.00	(15,000.00)	-100%
88360	Equipment	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$13,723.44	\$0.00	\$32,400.00	\$0.00	(\$32,400.00)	-100%
DS - Debt Service							
99950	Interfund Loan Principal	41,946.55	78,206.73	44,510.00	0.00	(44,510.00)	-100%
99960	Interfund Loan Interest	853.45	793.27	294.00	0.00	(294.00)	-100%
Account Classification Total: DS - Debt Service		\$42,800.00	\$79,000.00	\$44,804.00	\$0.00	(\$44,804.00)	-100%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	6,817.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	2,233.00	2,233.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	26,000.37	1,663.58	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	17,500.00	15,000.00	33,958.00	50,543.00	16,585.00	49%
Account Classification Total: IF - Interfund Transfers		\$52,550.37	\$18,896.58	\$33,958.00	\$50,543.00	\$16,585.00	49%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	148,183.00	100,000.00	(48,183.00)	-33%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$148,183.00	\$100,000.00	(\$48,183.00)	-33%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	120,000.00	124,000.00	4,000.00	3%
99981	Unappropriated Fund Balance	358,645.34	547,651.95	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$358,645.34	\$547,651.95	\$120,000.00	\$124,000.00	\$4,000.00	3%
Department Total: 175 - Community Corrections		\$4,193,410.42	\$3,298,768.51	\$3,184,409.00	\$2,875,161.00	(\$309,248.00)	-10%
Fund Revenue	Total: 613 - Community Corrections	\$4,193,410.42	\$3,298,768.51	\$3,184,409.00	\$2,875,161.00	(\$309,248.00)	-10%
Fund Expenditure	Total: 613 - Community Corrections	\$4,193,410.42	\$3,298,768.51	\$3,184,409.00	\$2,875,161.00	(\$309,248.00)	-10%
Fund Net	Total: 613 - Community Corrections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-10%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 281 - Lake							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
35166	Fees - Compact	0.00	0.00	650.00	0.00	(650.00)	-100%
35167	Fees - DOR	221.44	3,522.29	741.00	0.00	(741.00)	-100%
Account Classification Total: LP - Licenses, Fees and Permits		\$221.44	\$3,522.29	\$1,391.00	\$0.00	(\$1,391.00)	-100%
IG - Intergovernmental							
33300	Department - Corrections	309,240.49	334,249.00	180,249.00	0.00	(180,249.00)	-100%
Account Classification Total: IG - Intergovernmental		\$309,240.49	\$334,249.00	\$180,249.00	\$0.00	(\$180,249.00)	-100%
CS - Charges for Service							
32175	Fees - Lake County	35,268.85	28,812.30	5,762.00	0.00	(5,762.00)	-100%
34035	Fees - For Services	0.00	0.00	88.00	0.00	(88.00)	-100%
35165	Fees - Public Service	0.00	0.00	615.00	0.00	(615.00)	-100%
Account Classification Total: CS - Charges for Service		\$35,268.85	\$28,812.30	\$6,465.00	\$0.00	(\$6,465.00)	-100%
IN - Interest							
39150	Investments - Interest On	458.96	110.96	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$458.96	\$110.96	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	2,351.74	2,038.62	688.00	0.00	(688.00)	-100%
Account Classification Total: MI - Miscellaneous		\$2,351.74	\$2,038.62	\$688.00	\$0.00	(\$688.00)	-100%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	0.00	0.00	42,802.00	0.00	(42,802.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$42,802.00	\$0.00	(\$42,802.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	88,296.21	104,918.46	164,828.00	0.00	(164,828.00)	-100%
Account Classification Total: FB - Fund Balances		\$88,296.21	\$104,918.46	\$164,828.00	\$0.00	(\$164,828.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 281 - Lake							
Sub Department Total: 281 - Lake		\$435,837.69	\$473,651.63	\$396,423.00	\$0.00	(\$396,423.00)	-100%
<u>Expenditures</u>							
MS - Material and Services							
44050	Training	4,465.76	3,406.80	2,797.00	0.00	(2,797.00)	-100%
44104	Miscellaneous	0.00	0.00	252,455.00	0.00	(252,455.00)	-100%
44113	Office Equipment	868.69	0.00	1,841.00	0.00	(1,841.00)	-100%
44114	Office Furniture	0.00	0.00	1,396.00	0.00	(1,396.00)	-100%
44117	C C Supplies	1,943.79	2,773.05	1,293.00	0.00	(1,293.00)	-100%
44261	Lake Co Vehicle Maintenance	2,558.09	3,277.05	1,681.00	0.00	(1,681.00)	-100%
44645	Teleprocessing	2,663.94	2,121.69	1,414.00	0.00	(1,414.00)	-100%
44652	Lake Co Rent / Admin	15,083.10	15,562.67	4,470.00	0.00	(4,470.00)	-100%
44700	Postage	244.12	461.56	334.00	0.00	(334.00)	-100%
45015	Administration Fees	23,000.00	28,000.00	20,693.00	0.00	(20,693.00)	-100%
45061	Salary Reimbursement	145,680.76	164,115.47	71,700.00	0.00	(71,700.00)	-100%
45095	Batters' Education	0.00	0.00	1,580.00	0.00	(1,580.00)	-100%
46331	Work Crew Program	15,853.59	971.29	1,023.00	0.00	(1,023.00)	-100%
46332	Lake Co Subsidy	2,544.50	1,588.94	404.00	0.00	(404.00)	-100%
47309	Lake Jail Program	28,415.00	35,439.00	17,792.00	0.00	(17,792.00)	-100%
47310	Transition Center	32,850.00	0.00	0.00	0.00	0.00	N/A
47311	Lake Co Jail Transp	10,000.00	10,000.00	5,000.00	0.00	(5,000.00)	-100%
47323	Lake Co Treatment	32,100.00	32,100.00	8,025.00	0.00	(8,025.00)	-100%
47392	Lake Co Urinalysis	170.89	673.72	21.00	0.00	(21.00)	-100%
47400	Electronic Surveillance	2,187.00	1,406.98	186.00	0.00	(186.00)	-100%
47406	Lake Co Polygraph	1,085.00	1,775.00	200.00	0.00	(200.00)	-100%
47407	Lake Co Sex Offender	6,705.00	2,650.00	660.00	0.00	(660.00)	-100%
Account Classification Total: MS - Material and Services		\$328,419.23	\$306,323.22	\$394,965.00	\$0.00	(\$394,965.00)	-100%
IF - Interfund Transfers							
99830	Trans - Vehicle Reserve	2,500.00	2,500.00	1,458.00	0.00	(1,458.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$2,500.00	\$2,500.00	\$1,458.00	\$0.00	(\$1,458.00)	-100%

LIVE Klamath County LIVE Budget Worksheet Report

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 282 - Klamath							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
33540	Funds - Urinalysis	215.22	129.00	210.00	210.00	0.00	0%
34231	Fees - NSF Check	60.00	60.00	60.00	60.00	0.00	0%
35166	Fees - Compact	0.00	1,000.00	1,700.00	1,800.00	100.00	6%
35167	Fees - DOR	1,395.61	43,950.33	26,500.00	24,000.00	(2,500.00)	-9%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,670.83	\$45,139.33	\$28,470.00	\$26,070.00	(\$2,400.00)	-8%
IG - Intergovernmental							
33300	Department - Corrections	2,663,257.98	2,170,364.00	2,174,477.00	2,337,808.00	163,331.00	8%
33460	SB 1065 Correct & Drug	5,938.10	4,532.20	1,100.00	500.00	(600.00)	-55%
33660	Grants	35,766.47	0.00	0.00	0.00	0.00	N/A
33994	Title III	0.00	9,108.80	0.00	0.00	0.00	N/A
34130	Oregon Criminal Justice Re-Entry	39,140.37	39,456.80	31,400.00	35,000.00	3,600.00	11%
Account Classification Total: IG - Intergovernmental		\$2,744,102.92	\$2,223,461.80	\$2,206,977.00	\$2,373,308.00	\$166,331.00	8%
CS - Charges for Service							
33304	Lake County Administration Cost	23,000.00	28,000.00	16,333.00	0.00	(16,333.00)	-100%
34035	Fees - For Services	0.00	5,617.00	4,664.00	4,200.00	(464.00)	-10%
34129	Room & Board	0.00	96.00	0.00	0.00	0.00	N/A
34420	Revenues - Work Crew	0.00	104,425.53	88,000.00	125,000.00	37,000.00	42%
34820	Electronic Surveillance	6,745.00	13,985.00	7,350.00	6,000.00	(1,350.00)	-18%
35161	Fees - Corrections	173,359.40	116,846.66	74,000.00	90,000.00	16,000.00	22%
35162	Reim - SO Polygraph	14,397.53	11,794.09	7,112.00	7,000.00	(112.00)	-2%
35164	Subsidy/Housing	5,484.20	4,409.91	2,215.00	2,000.00	(215.00)	-10%
35165	Fees - Public Service	10,306.00	7,810.00	7,760.00	5,200.00	(2,560.00)	-33%
Account Classification Total: CS - Charges for Service		\$233,292.13	\$292,984.19	\$207,434.00	\$239,400.00	\$31,966.00	15%
IN - Interest							
39150	Investments - Interest On	8,630.50	4,110.10	3,691.00	3,700.00	9.00	0%
Account Classification Total: IN - Interest		\$8,630.50	\$4,110.10	\$3,691.00	\$3,700.00	\$9.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 282 - Klamath							
MI - Miscellaneous							
36100	Miscellaneous	4,642.95	5,694.58	3,100.00	500.00	(2,600.00)	-84%
Account Classification Total: MI - Miscellaneous		\$4,642.95	\$5,694.58	\$3,100.00	\$500.00	(\$2,600.00)	-84%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	50,088.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$50,088.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	178,270.21	253,726.88	338,314.00	232,183.00	(106,131.00)	-31%
Account Classification Total: FB - Fund Balances		\$178,270.21	\$253,726.88	\$338,314.00	\$232,183.00	(\$106,131.00)	-31%
Sub Department Total: 282 - Klamath		\$3,220,697.54	\$2,825,116.88	\$2,787,986.00	\$2,875,161.00	\$87,175.00	3%

Expenditures

PS - Personnel Services

60226	Probation Officer III	835,941.89	518,031.40	477,765.00	482,227.00	4,462.00	1%
60574	Community Corrections Manager	60,566.00	62,400.00	62,400.00	62,400.00	0.00	0%
61576	Community Corrections Assistant	57,257.45	24,963.62	22,854.00	22,942.00	88.00	0%
61577	Sr Community Corrections Assist	31,508.02	32,176.18	32,053.00	32,176.00	123.00	0%
62190	Supervisor	70,555.12	6,045.00	0.00	0.00	0.00	N/A
63570	Community Corrections Director	76,162.88	82,814.99	85,800.00	87,516.00	1,716.00	2%
63574	Asst Director Comm Corr	0.00	88,149.21	79,644.00	79,644.00	0.00	0%
63580	Senior Work Crew Supervisor	0.00	40,892.81	40,893.00	41,050.00	157.00	0%
63581	Work Crew Supervisor	0.00	35,184.96	36,419.00	38,022.00	1,603.00	4%
63584	Residential Counselor	0.00	37,667.56	39,006.00	0.00	(39,006.00)	-100%
63585	Community Corrections Counselor	0.00	37,636.96	38,652.00	78,231.00	39,579.00	102%
63586	Lead Parole & Probation Officer	37,419.42	115,767.47	130,817.00	131,320.00	503.00	0%
63920	Temporary Help	0.00	3,437.50	0.00	0.00	0.00	N/A
63930	FICA	85,667.41	81,788.87	80,928.00	81,684.00	756.00	1%
63940	Workmans Compensation Tax	378.17	466.44	702.00	663.00	(39.00)	-6%
63941	Workmans Compensation	0.00	14,928.22	24,331.00	24,559.00	228.00	1%
63950	Medical Insurance	180,843.19	164,258.28	192,075.00	214,935.00	22,860.00	12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 282 - Klamath							
63951	Life Insurance	1,629.60	1,129.53	1,114.00	1,200.00	86.00	8%
63952	Short Term Disability	408.00	389.30	388.00	409.00	21.00	5%
63953	VEBA	35,715.88	17,778.27	11,389.00	11,967.00	578.00	5%
63960	Retirement - General	81,082.12	77,038.35	85,259.00	125,201.00	39,942.00	47%
63970	Retirement - PERS	31,902.37	45,009.07	48,019.00	42,190.00	(5,829.00)	-12%
63980	Unemployment Compensation	27,644.00	24,900.11	24,331.00	24,559.00	228.00	1%
63990	Cell Phone Allowance	10,640.00	11,740.00	11,760.00	12,240.00	480.00	4%
Account Classification Total: PS - Personnel Services		\$1,625,321.52	\$1,524,594.10	\$1,526,599.00	\$1,595,135.00	\$68,536.00	4%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	0.00	0.00	9,000.00	9,000.00	N/A
44040	Staff Travel & Training	0.00	0.00	0.00	16,000.00	16,000.00	N/A
44042	Travel - Respite	13,661.35	12,458.19	25,000.00	0.00	(25,000.00)	-100%
44050	Training	0.00	1,942.88	1,500.00	1,500.00	0.00	0%
44060	Janitorial Supplies	0.00	777.13	3,500.00	6,000.00	2,500.00	71%
44100	Supplies - Office	59.99	3,329.43	11,000.00	8,780.00	(2,220.00)	-20%
44110	Supplies - Other	21,891.74	14,063.60	10,000.00	8,500.00	(1,500.00)	-15%
44113	Office Equipment	0.00	0.00	6,000.00	2,500.00	(3,500.00)	-58%
44114	Office Furniture	0.00	0.00	7,500.00	1,280.00	(6,220.00)	-83%
44117	C C Supplies	0.00	2,232.68	2,372.00	1,500.00	(872.00)	-37%
44130	Supplies - Ammunition	517.98	2,376.25	4,300.00	6,500.00	2,200.00	51%
44203	Credit Card Fees	1,376.49	1,632.49	1,750.00	0.00	(1,750.00)	-100%
44250	Vehicle Fuel	15,630.38	13,491.29	20,000.00	18,000.00	(2,000.00)	-10%
44254	Vehicle Fuel - Work Crew	0.00	13,073.68	20,000.00	18,000.00	(2,000.00)	-10%
44260	Vehicle Maintenance & Repair	11,138.60	8,952.68	13,000.00	10,000.00	(3,000.00)	-23%
44276	Building Repair	0.00	0.00	2,000.00	3,500.00	1,500.00	75%
44645	Teleprocessing	8,182.77	7,885.19	12,500.00	12,500.00	0.00	0%
44650	Rent	0.00	0.00	3,182.00	3,800.00	618.00	19%
44670	Equipment	0.00	1,999.00	2,500.00	10,000.00	7,500.00	300%
44700	Postage	4,022.43	4,658.17	4,500.00	4,500.00	0.00	0%
44710	Publications / Periodicals	0.00	150.93	0.00	0.00	0.00	N/A
45000	Equipment Rental / Lease	0.00	4,358.20	1,070.00	0.00	(1,070.00)	-100%
45020	Contract Services	16,770.00	10,595.00	12,400.00	24,880.00	12,480.00	101%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 282 - Klamath							
45045	CQI Services	0.00	0.00	0.00	24,000.00	24,000.00	N/A
45095	Batters' Education	72,800.02	56,960.00	71,000.00	90,000.00	19,000.00	27%
45880	Computer Software	0.00	6,812.50	4,500.00	4,500.00	0.00	0%
46331	Work Crew Program	65.00	9,511.41	15,500.00	15,500.00	0.00	0%
46334	Transition House	3,648.67	3,267.70	5,600.00	5,100.00	(500.00)	-9%
46345	Release Subsidy	19,536.86	32,807.44	32,796.00	31,802.00	(994.00)	-3%
46600	Food	0.00	68.56	0.00	0.00	0.00	N/A
46603	Utilities	7,101.24	7,210.13	8,000.00	9,200.00	1,200.00	15%
46960	9-1-1 Communications	9,700.00	9,700.00	9,700.00	9,700.00	0.00	0%
47305	Jail Pod Program	170,492.00	170,381.00	152,497.00	197,100.00	44,603.00	29%
47310	Transition Center	158,666.00	0.00	0.00	0.00	0.00	N/A
47321	Outpatient Alc & Drug	7,000.00	0.00	0.00	30,000.00	30,000.00	N/A
47322	Progra Services	22,028.58	0.00	0.00	35,000.00	35,000.00	N/A
47391	Urinalysis	2,592.91	1,274.00	8,900.00	8,900.00	0.00	0%
47393	Program Urinalysis	0.00	1,077.71	2,111.00	0.00	(2,111.00)	-100%
47400	Electronic Surveillance	17,188.50	13,935.46	20,000.00	12,000.00	(8,000.00)	-40%
47401	Polygraph	26,910.00	28,203.88	40,000.00	40,000.00	0.00	0%
47405	Sex Offender Treatment	92,070.00	62,263.30	71,000.00	90,000.00	19,000.00	27%
99755	Risk Management	0.00	0.00	11,783.00	10,767.00	(1,016.00)	-9%
99760	Insurance/Liability	9,943.00	14,204.00	19,194.00	20,161.00	967.00	5%
99765	Insurance/Workmans Compensation	41,507.00	44,368.78	0.00	0.00	0.00	N/A
99770	Internal Services	132,964.00	132,964.00	132,964.00	82,486.00	(50,478.00)	-38%
99780	Space Rent	114,117.00	106,096.00	98,191.00	104,022.00	5,831.00	6%
99781	Steering Committee Hardware Charge	14,850.00	12,600.00	11,700.00	10,575.00	(1,125.00)	-10%
99782	Steering Committee User Charge	4,656.00	4,620.00	3,990.00	7,930.00	3,940.00	99%
Account Classification Total: MS - Material and Services		\$1,021,088.51	\$822,302.66	\$883,500.00	\$1,005,483.00	\$121,983.00	14%
CO - Capital Outlay							
88070	Office Equipment	6,485.44	0.00	12,400.00	0.00	(12,400.00)	-100%
88170	Facilities Improvement	0.00	0.00	15,000.00	0.00	(15,000.00)	-100%
88360	Equipment	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$6,485.44	\$0.00	\$32,400.00	\$0.00	(\$32,400.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 282 - Klamath							
DS - Debt Service							
99950	Interfund Loan Principal	0.00	78,206.73	44,510.00	0.00	(44,510.00)	-100%
99960	Interfund Loan Interest	0.00	793.27	294.00	0.00	(294.00)	-100%
Account Classification Total: DS - Debt Service		\$0.00	\$79,000.00	\$44,804.00	\$0.00	(\$44,804.00)	-100%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	156.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	1,694.00	2,233.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	26,000.37	1,663.58	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	15,000.00	12,500.00	32,500.00	50,543.00	18,043.00	56%
Account Classification Total: IF - Interfund Transfers		\$42,850.37	\$16,396.58	\$32,500.00	\$50,543.00	\$18,043.00	56%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	148,183.00	100,000.00	(48,183.00)	-33%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$148,183.00	\$100,000.00	(\$48,183.00)	-33%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	120,000.00	124,000.00	4,000.00	3%
99981	Unappropriated Fund Balance	524,951.70	382,823.54	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$524,951.70	\$382,823.54	\$120,000.00	\$124,000.00	\$4,000.00	3%
Sub Department Total: 282 - Klamath		\$3,220,697.54	\$2,825,116.88	\$2,787,986.00	\$2,875,161.00	\$87,175.00	3%
Fund Revenue	Total: 613 - Community Corrections	\$3,220,697.54	\$2,825,116.88	\$2,787,986.00	\$2,875,161.00	\$87,175.00	3%
Fund Expenditure	Total: 613 - Community Corrections	\$3,220,697.54	\$2,825,116.88	\$2,787,986.00	\$2,875,161.00	\$87,175.00	3%
Fund Net	Total: 613 - Community Corrections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 283 - Work Release Center							
<u>Revenues</u>							
CS - Charges for Service							
34126	Contracts - Doc Bed	126,174.12	0.00	0.00	0.00	0.00	N/A
34127	Lake CC	32,850.00	0.00	0.00	0.00	0.00	N/A
34128	Klamath CC	158,666.00	0.00	0.00	0.00	0.00	N/A
34129	Room & Board	6,455.52	0.00	0.00	0.00	0.00	N/A
34420	Revenues - Work Crew	188,699.30	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$512,844.94	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	24,030.25	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$24,030.25	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 283 - Work Release Center		\$536,875.19	\$0.00	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
PS - Personnel Services							
63441	Certification & Education	26.20	0.00	0.00	0.00	0.00	N/A
63574	Asst Director Comm Corr	78,000.00	0.00	0.00	0.00	0.00	N/A
63580	Senior Work Crew Supervisor	40,211.60	0.00	0.00	0.00	0.00	N/A
63581	Work Crew Supervisor	55,812.24	0.00	0.00	0.00	0.00	N/A
63582	ResidentialServices Aide	191,123.66	0.00	0.00	0.00	0.00	N/A
63583	Sr Residential Service Aide	23,471.71	0.00	0.00	0.00	0.00	N/A
63584	Residential Counselor	31,114.80	0.00	0.00	0.00	0.00	N/A
63585	Community Corrections Counselor	32,397.68	0.00	0.00	0.00	0.00	N/A
63900	Overtime	4,662.19	0.00	0.00	0.00	0.00	N/A
63930	FICA	32,298.14	0.00	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	256.69	0.00	0.00	0.00	0.00	N/A
63950	Medical Insurance	78,007.66	0.00	0.00	0.00	0.00	N/A
63951	Life Insurance	237.99	0.00	0.00	0.00	0.00	N/A
63952	Short Term Disability	197.36	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	35,292.73	0.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 283 - Work Release Center							
63980	Unemployment Compensation	10,922.00	0.00	0.00	0.00	0.00	N/A
63990	Cell Phone Allowance	4,180.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$618,212.65	\$0.00	\$0.00	\$0.00	\$0.00	0%
 MS - Material and Services							
44042	Travel - Respite	4,944.47	0.00	0.00	0.00	0.00	N/A
44060	Janitorial Supplies	5,182.83	0.00	0.00	0.00	0.00	N/A
44110	Supplies - Other	3,718.52	0.00	0.00	0.00	0.00	N/A
44117	C C Supplies	1,704.61	0.00	0.00	0.00	0.00	N/A
44254	Vehicle Fuel - Work Crew	22,597.33	0.00	0.00	0.00	0.00	N/A
46331	Work Crew Program	8,807.07	0.00	0.00	0.00	0.00	N/A
46345	Release Subsidy	(26.03)	0.00	0.00	0.00	0.00	N/A
46600	Food	42,538.04	0.00	0.00	0.00	0.00	N/A
46603	Utilities	8,396.20	0.00	0.00	0.00	0.00	N/A
46612	Clothing	857.37	0.00	0.00	0.00	0.00	N/A
46620	Medical Expenses	4,067.07	0.00	0.00	0.00	0.00	N/A
47391	Urinalysis	3,976.88	0.00	0.00	0.00	0.00	N/A
99760	Insurance/Liability	4,261.00	0.00	0.00	0.00	0.00	N/A
99765	Insurance/Workmans Compensation	17,790.00	0.00	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	3,834.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$132,649.36	\$0.00	\$0.00	\$0.00	\$0.00	0%
 CO - Capital Outlay							
88070	Office Equipment	6,613.00	0.00	0.00	0.00	0.00	N/A
88170	Facilities Improvement	625.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$7,238.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
 DS - Debt Service							
99950	Interfund Loan Principal	41,946.55	0.00	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	853.45	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$42,800.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 283 - Work Release Center							
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	6,661.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	539.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$7,200.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	(271,224.82)	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		(\$271,224.82)	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 283 - Work Release Center		\$536,875.19	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 613 - Community Corrections	\$536,875.19	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 613 - Community Corrections	\$536,875.19	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 613 - Community Corrections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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Department Mission:

It is the mission of the Klamath County Sheriff's Office to safeguard the lives and property of the residents of our county. We do this by protecting and serving you. By reducing the incidence and fear of crime, we improve the quality of life within Klamath County. Our mandate is to do so with honor and integrity. These are not mere words...these are the core values of law enforcement.

Mandated Services:

- The Sheriff is the Chief Executive Officer and conservator of the peace of the county. In the execution of the office of Sheriff, it is the Sheriff's duty to (ORS 206.010):
 - 1) Arrest and commit to prison all persons who break the peace, or attempt to break it, and all persons guilty of public offenses.
 - 2) Defend the county against those who, by riot or otherwise, endanger the public peace or safety.
 - 3) Execute the process and orders of the courts of justice or of judicial officers, when delivered to the sheriff for that purpose, according to law.
 - 4) Execute all warrants delivered to the sheriff for that purpose by other public officers, according to law.
 - 5) Attend, upon call, the Supreme Court, Court of Appeals, Oregon Tax Court, circuit court, justice court or county court held within the county, and to obey its lawful orders or directions.
 - 6) Operate county prison and providing for the care of its prisoners (ORS 169.030, 169.105 to 169.220).
 - 7) Keeping records of and disposition of fees (ORS 206.020).
 - 8) Execute process and take personal property into custody (ORS 206.030).
 - 9) Execution of civil process and service of papers (ORS 206.040, 206.050, 206.060, 206.070).
 - 10) Issuance of concealed handgun license (ORS 166.291).
 - 11) The Sheriff of each county is responsible for search and rescue activities within the county and adopting a search and rescue plan that complies with the Office of Emergency Management's search and rescue guidelines (ORS 401.560, 401.573)

Self-Imposed Services:

- Enter into contracts with various entities to provide law enforcement services offset by revenue. Generates approximately \$419,000 annually. (ORS 206.345)

Department Overview:

ADMINISTRATION: The Sheriff's Office Administration includes the Sheriff, a Budget/Finance Manager, and an Administrative Assistant. Provides services including; financial, administrative, payroll, supply, personnel, training, certification, professional standards (internal affairs), media relations, public outreach, record keeping, information systems, building maintenance and construction management to support the operation of the Sheriff's Office.

Develops opportunities for Office growth through research, planning, and developing resources.

PATROL SERVICES: Provides patrol and investigative services to all unincorporated areas of the County and to 6 independent entities, that partner with the Sheriff's Office for police services. Manages the Marine Patrol Division, Forest Patrol Division, Traffic Division, Rural Patrol Team, School Resource Officer Division, and Search and Rescue Division. Oversees a force of personnel consisting of approximately 150 law enforcement volunteers, including nearly 10 Sheriff's reserve deputies with specialized skills, training, and equipment. Patrol Services executes the warrant of arrest, both felony and misdemeanor, upon those who break or attempt to break the law.

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.

JAIL OPERATIONS: Provides jail functions to book approximately 4,200 arrestees annually and custodial services to inmates sentenced to serve time in Klamath County, including housing, record keeping, recreational activity, food services, commissary, correctional programs, and other services associated with the secure custody of inmates. Provides prisoner transport, courthouse security, weapons screening and perimeter security, book criminals ordered into custody by the court, standing guard while high-risk trials are in progress, and maintaining custody of prisoners who have matters scheduled in court.

CIVIL SERVICES: An important duty performed by civil deputies, patrol deputies, and clerical support personnel is the service of civil process. These employees have the responsibility for serving and enforcing the subpoenas, orders, notices, summonses, and other process of the Court. Civil deputies seize property under Court order, sell property seized to satisfy judgments, and enforce orders to evict tenants.

MARINE PATROL: The Klamath County Sheriff's Office contracts 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.

Klamath County's Marine Patrol consists of two full-time, year-round, certified marine deputies and additional seasonal deputies to augment the patrol during the period of April – October. Their primary duties include marine law enforcement, accident reporting, boating safety education, school education programs, and assisting boaters in distress. They also handle medical aid and search and rescue as needed.

SEARCH & RESCUE: Provides the means to meet the statutory and ethical responsibility to provide search and rescue services within the borders of Klamath County. SAR services are delivered on a regional basis providing mutual aid to other counties as the other counties reciprocate to Klamath County. SAR is comprised largely of volunteers in Dive Rescue, Ground

Search, Dog Teams and Mounted Posse Assets. These groups meet regularly and train at least weekly. They are provided leadership by deputies and the Sheriff for the search management. Klamath County averages dozens of searches a year. These missions are situations of life and death and are handled as emergencies.

Successes and Challenges:

- Declining revenue from the State Criminal Alien Assistance Program (SCAAP) due to reduced population in the Klamath County Jail.
- Awarded ATV grant of \$35,000 from Oregon Parks and Recreation Department providing for patrolling of ATV trails/parks within Klamath County.
- Attrition of employees due to unstable and declining funding which represents a significant taxpayer investment loss.
- Target budget that if finalized will result in the loss of 18 employees in the Sheriff's Office. Additionally, the loss of 44 beds in the Jail will have a catastrophic ripple effect throughout the Criminal Justice System. The loss of 7 employees in Patrol will necessitate the reduction in patrol hours from 20 hours per day to 10 hours per day. These fiscal cuts will place citizens of this community at risk due to the Sheriff's Office's inability to provide Patrol and Jail services.

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. The office needs to balance its budgets to this target number. With declining revenue within the county's general fund, this target has been steadily declining over the past several years. Since the vast majority of the Sheriff's Office services are mandated and associated with personnel, it has become extremely difficult to meet the needs of the public while still meeting the given general fund target.

The Sheriff's Office is a 24/7 365 days a year operation. To put that into perspective it requires 4.2 FTE to fill one position 24 hours a day, 7 days a week.

Major Revenue sources for the Sheriff's Office are:

Patrol & Marine Division: Various contracts for police services with the Klamath County School District, Klamath Falls City 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 Town of Bonanza has not signed a contract for services with the Sheriff's Office.

Corrections Division: The Klamath County Jail has a MOU with Community Corrections for leasing of jail beds. This revenue is directly affected by the State's budget. The jail also charges sentenced inmate a daily rate while staying in the jail. Revenue from payment for sentenced inmate jail stays is not consistent and has steadily declined over the years.

Civil Division: Receives most of its revenue from civil fees and issuing Concealed Handgun permits. The fees are established by the state and are not affected by the economy.

The Sheriff's Office is also very aggressive in trying to secure grant funding. With the economic decline there is less grant funding available.

Major Expenditures for the Sheriff's Office are for personnel. The cost associated with operating a 24/7 operation is approximately 76% out of the total Sheriff's Office budget. By law, the Sheriff's Office also negotiates with unions with binding arbitration being the final step in the event of impasse.

Significant Changes:

The following changes are included in the requested budget and were approved by either the Board of Commissioners (BOCC), the budget committee, or were part of union contract negotiations for FY 12-13:

- Transfer of \$1,000,000 from Road Funds into the Sheriff's Patrol Division.
- Closing of B Pod, projected loss of 11 employees and reduction of 44 jail beds.
- Projected loss of 7 employees in Patrol Division resulting in reduction of patrol hours from 20 hours per day to 10 hours per day.
- Reduction in Vehicle Reserve of \$62,000

The Sheriff's Office made the following changes in order to meet the general fund target of \$5,905,629:

- Close B Pod, reduction of \$854,758
- Patrol personnel cuts, reduction of \$575,627
- Reduction in money placed in vehicle reserve by \$62,000

With the above changes, the Sheriff's Office will be operating the Divisions with less than 24/7 hour patrol. Patrol hours are subject to change based on upcoming vacancies and the ability to fill positions. The Sheriff will however, continue with operating A Pod and booking at the jail. The office will continue using sworn staff to perform some civil duties, especially the volatile, dangerous, and emotionally charged processes.

Key issues:

- Attrition costs from losing employees to other agencies after they are trained and certified at the Klamath County Sheriff's Office.
- Ramp-up if funding is received will be challenging, especially if funding is temporary.
- Pending loss of Title III funding for Search and Rescue Operations and Equipment.
- Stable funding source needs to be identified and implemented.
- Vehicle replacement of high mileage vehicles challenging as vehicle reserve monies have been repeatedly reduced in an attempt to maintain services.

- Budgeting for replacement for control panels in all three Pods in jail has continually taken a back seat priority in order to keep jail beds open. This project must be addressed over multiple years of reserve savings.

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
211 Sheriff's Office

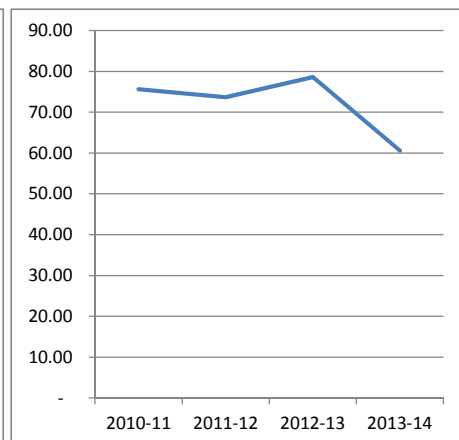
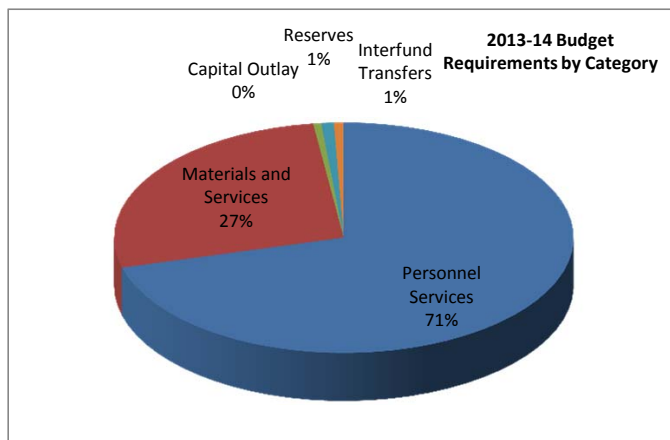
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Personnel Services	5,309,700	5,511,767	6,296,559	5,079,778
Materials and Services	2,097,895	2,215,732	1,961,331	1,941,338
Capital Outlay	-	3,198	128,468	40,000
Debt Service	165,222	367,038	-	-
Interfund Transfers	351,488	238,510	205,459	63,376
Subtotal Current Expenditures	7,924,304	8,336,245	8,591,817	7,124,492
Contingency	-	-	-	49,638
Unappropriated Fund Balance	14,818	125,426	7,205	-
Subtotal Noncurrent Expenditures	14,818	125,426	7,205	49,638
Total Requirements by Budgetary Category	7,939,123	8,461,671	8,599,022	7,174,130

Requirements by Fund				
General Fund (100)	6,999,598	7,270,342	8,014,380	6,604,402
Sheriff Special Revenue (229)	522,075	807,216	188,864	569,728
Sheriff Marine (245)	303,467	321,969	328,103	-
Search & Rescue (700)	113,983	62,143	67,675	-
Total Requirements by Fund	7,939,123	8,461,671	8,599,022	7,174,130

Resources by Budgetary Category				
Licenses and Permits	139,751	142,952	113,100	135,100
Intergovernmental	154,868	1,698,121	402,056	266,112
Charges for Services	586,992	590,669	501,455	513,874
Fines and Forfeitures	28,868	37,507	19,000	25,000
Investment Earnings	1,539	108	-	300
Interfund Transfers	6,184,268	5,824,598	7,407,072	5,951,811
Debt Proceeds	367,038	106,216	-	-
Miscellaneous	75,335	28,946	25,700	26,700
Sale of Capital Assets	-	17,736	-	-
Beginning Fund Balance	400,464	14,818	130,639	255,233
Total Resources by Budgetary Category	7,939,123	8,461,671	8,599,022	7,174,130

Full-Time Employee Equivalents	75.62	73.64	78.60	60.61
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Mandate	Total Cost	Personnel Services	FTE
Administration	815,376	267,929	3.00
Patrol	1,943,737	1,581,270	16.96
Corrections	3,269,888	2,525,840	30.66
Civil	575,401	505,509	7.00
Special Revenue	172,801	-	-
Marine	334,244	199,248	2.99
Search & Rescue	62,683	-	-
Total Mandates	7,174,130	5,079,796	60.61



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Sheriff/Administration	Sheriff	10021110160020	1.0000	Non-Union	SH01	1	\$1,440.00	\$91,283.04	\$0.00	\$5,659.55	\$1,323.60	\$2,099.51	\$29.23	\$9,300.00	\$0.00	\$86.04	\$0.00	\$14,605.29	\$124,386.26
Sheriff/Administration	Admin Assistant - Sheriff	10021110160170	1.0000	Non-Union	UF20	7	\$480.00	\$48,902.00	\$1,124.76	\$3,031.95	\$709.08	\$1,124.76	\$29.23	\$9,300.00	\$0.00	\$20.88	\$20.40	\$7,824.38	\$72,087.84
Sheriff/Administration	Finance, Budget & Grant Procurement Specialist	10021110160171	1.0000	Non-Union	UF26	1	\$480.00	\$48,902.00	\$1,113.38	\$3,001.30	\$701.92	\$1,113.38	\$29.23	\$9,300.00	\$0.00	\$20.88	\$20.40	\$7,745.28	\$71,453.77
Sheriff/Administration Total			3.0000				\$2,400.00	\$188,593.44	\$2,238.14	\$11,692.79	\$2,734.60	\$4,337.65	\$87.70	\$27,900.00	\$0.00	\$127.80	\$40.80	\$30,174.95	\$267,927.87
Sheriff/Patrol	Lieutenant	10021121260130	1.0000	Non-Union	LU01	1	\$1,440.00	\$86,175.00	\$1,982.03	\$5,342.85	\$1,249.54	\$1,982.03	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$7,574.78	\$118,686.89
Sheriff/Patrol	Patrol Sergeant	10021121260220	1.0000	Teamsters	SF01	7	\$0.00	\$84,735.00	\$1,948.91	\$5,253.57	\$1,228.66	\$1,948.91	\$29.23	\$12,540.00	\$1,105.00	\$86.04	\$20.40	\$7,448.21	\$116,343.92
Sheriff/Patrol	Patrol Sergeant	10021121260220	1.0000	Teamsters	SF01	6	\$900.00	\$81,600.00	\$1,876.80	\$5,059.20	\$1,183.20	\$1,876.80	\$29.23	\$12,540.00	\$1,105.00	\$86.04	\$20.40	\$7,172.64	\$112,549.31
Sheriff/Patrol	Patrol Sergeant	10021121260260	1.0000	Teamsters	SF01	1	\$0.00	\$65,356.69	\$1,503.20	\$4,052.11	\$947.67	\$1,503.20	\$29.23	\$12,540.00	\$1,105.00	\$86.04	\$20.40	\$5,744.85	\$92,888.41
Sheriff/Patrol	Patrol Deputy	10021121260260	1.0000	KCPOA	PH10	6	\$0.00	\$54,217.20	\$1,247.00	\$3,361.47	\$786.15	\$1,247.00	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,404.23	\$76,643.70
Sheriff/Patrol	Patrol Deputy	10021121260260	1.0000	KCPOA	PH10	7	\$0.00	\$58,208.22	\$1,338.79	\$3,608.91	\$844.02	\$1,338.79	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$5,116.50	\$84,835.90
Sheriff/Patrol	Patrol Deputy	10021121260260	0.0000	KCPOA	PH10	3	\$0.00	\$57,099.49	\$1,313.29	\$3,540.17	\$827.94	\$1,313.29	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$5,019.05	\$83,493.90
Sheriff/Patrol	Patrol Deputy	10021121260260	0.0000	KCPOA	PH10	3	\$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
Sheriff/Patrol	Patrol Deputy	10021121260260	0.0000	KCPOA	PH10	3	\$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
Sheriff/Patrol	Patrol Deputy	10021121260260	0.0000	KCPOA	PH10	3	\$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
Sheriff/Patrol	Patrol Deputy	10021121260260	0.0000	KCPOA	PH10	2	\$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
Sheriff/Patrol	Patrol Deputy	10021121260260	1.0000	KCPOA	PH10	7	\$0.00	\$55,436.40	\$1,275.04	\$3,437.06	\$803.83	\$1,275.04	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,435.80	\$78,043.83
Sheriff/Patrol	Patrol Deputy	10021121260260	1.0000	KCPOA	PH10	7	\$0.00	\$58,762.58	\$1,351.54	\$3,643.28	\$852.06	\$1,351.54	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$5,165.23	\$85,506.90
Sheriff/Patrol	Patrol Deputy	10021121260260	1.0000	KCPOA	PH10	7	\$0.00	\$57,931.04	\$1,332.41	\$3,591.72	\$840.00	\$1,332.41	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,500.41	\$80,908.68
Sheriff/Patrol	Patrol Deputy	10021121260260	1.0000	KCPOA	PH10	7	\$0.00	\$62,920.31	\$1,447.17	\$3,901.06	\$912.34	\$1,447.17	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$5,530.70	\$90,539.42
Sheriff/Patrol	Patrol Deputy	10021121260260	1.0000	KCPOA	PH10	7	\$0.00	\$58,485.40	\$1,345.16	\$3,626.09	\$848.04	\$1,345.16	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,514.77	\$81,545.31
Sheriff/Patrol	Patrol Deputy	10021121260260	1.0000	KCPOA	PH10	6	\$0.00	\$59,750.68	\$1,374.27	\$3,704.54	\$866.38	\$1,374.27	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$5,252.08	\$86,702.90
Sheriff/Patrol	Patrol Deputy	10021121260260	0.0000	KCPOA	PH10	3	\$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
Sheriff/Patrol	Civilian Evidence Tech	10021121260291	0.4800	Non-Union	UH20	4	\$0.00	\$20,199.48	\$464.59	\$1,252.37	\$292.89	\$464.59	\$14.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,687.94
Sheriff/Patrol	Investigator	10021121260300	1.0000	KCPOA	PH10	7	\$0.00	\$65,137.77	\$1,498.17	\$4,038.54	\$944.50	\$1,498.17	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$5,725.61	\$93,223.43
Sheriff/Patrol	Investigator	10021121260300	1.0000	KCPOA	PH10	7	\$900.00	\$64,651.86	\$1,486.99	\$4,008.42	\$937.45	\$1,486.99	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$5,682.90	\$92,635.28
Sheriff/Patrol	Investigator	10021121260300	1.0000	KCPOA	PH10	7	\$900.00	\$62,988.77	\$1,448.74	\$3,905.30	\$913.34	\$1,448.74	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,631.41	\$86,716.97
Sheriff/Patrol	Investigator - Part Time	10021121260300	0.0000	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
Sheriff/Patrol	Sick Leave Incentive	10021121463881					\$0.00	\$13,559.00	\$311.86	\$840.66	\$196.61	\$311.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,219.98	\$0.00
Sheriff/Patrol	Overtime	10021121263900					\$0.00	\$57,091.00	\$1,313.09	\$3,539.64	\$827.82	\$1,313.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64,084.65
Sheriff/Patrol	Temporary Help	10021121363920	0.4800	Non-Union			\$0.00	\$16,035.84	\$368.82	\$994.22	\$232.52	\$368.82	\$14.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,014.26
Sheriff/Patrol Total			16.9600				\$4,140.00	\$1,140,341.73	\$26,227.86	\$70,701.19	\$16,534.96	\$26,227.86	\$495.77	\$208,440.00	\$17,680.00	\$1,376.64	\$326.40	\$72,919.17	\$1,581,271.58
Sheriff/Corrections	Lieutenant	10021121360130	1.0000	Non-Union	LU01	1	\$1,440.00	\$91,259.10	\$2,098.96	\$5,658.06	\$1,323.26	\$2,098.96	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$8,021.67	\$124,840.69
Sheriff/Corrections	Corrections Officer	10021121360360	0.0000	KCPOA	PH07	5	\$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
Sheriff/Corrections	Corrections Officer	10021121360360	0.0000	KCPOA	PH07	6	\$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
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$55,421.99	\$1,274.71	\$3,436.16	\$803.62	\$1,274.71	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$4,871.59	\$81,463.45
Sheriff/Corrections	Corrections Officer	10021121360360	0.0000	KCPOA	PH07	3	\$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
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$55,421.99	\$1,274.71	\$3,436.16	\$803.62	\$1,274.71	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$4,871.59	\$81,463.45
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58	\$3,336.08	\$780.21	\$1,237.58	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,393.62	\$76,173.50
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58	\$3,336.08	\$780.21	\$1,237.58	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$4,729.70	\$79,509.58
Sheriff/Corrections	Corrections Officer	10021121360360	0.0000	KCPOA	PH07	3	\$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
Sheriff/Corrections	Corrections Officer	10021121360360	0.0000	KCPOA	PH07	3	\$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
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$55,421.99	\$1,274.71	\$3,436.16	\$803.62	\$1,274.71	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$4,871.59	\$81,463.45
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$55,421.99	\$1,274.71	\$3,436.16	\$803.62	\$1,274.71	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$4,871.59	\$81,463.45
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58	\$3,336.08	\$780.21	\$1,237.58	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,393.62	\$76,173.50
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58	\$3,336.08	\$780.21	\$1,237.58	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$4,729.70	\$79,509.58
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58	\$3,336.08	\$780.21	\$1,237.58	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,393.62	\$76,173.50
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58	\$3,336.08	\$780.21	\$1,237.58	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,393.62	\$76,173.50
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58	\$3,336.08	\$780.21	\$1,237.58	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,393.62	\$76,173.50
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58	\$3,336.08	\$780.21	\$1,237.58	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,393.62	\$76,173.50
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58	\$3,336.08	\$780.21	\$1,237.58	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,393.62	\$76,173.50
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58	\$3,336.08	\$780.21	\$1,237.58	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,393.62	\$76,173.50
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58	\$3,336.08	\$780.21	\$1,237.58	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,393.62	\$76,173.50
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58	\$3,336.08	\$780.21	\$1,237.58	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,393.62	\$76,173.50
Sheriff/Corrections	Corrections Officer	10021121360360	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58										

Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Sheriff/Civil	Civil Deputy	10021121460290	1.0000	KCPOA	PH04	6	\$0.00	\$46,181.66	\$1,062.18	\$2,863.26	\$669.63	\$1,062.18	\$29.23	\$13,140.00	\$1,105.00	\$45.84	\$20.40	\$7,389.07	\$73,568.45
Sheriff/Civil	Senior Civil Deputy	10021121460310	1.0000	KCPOA	PH05	5	\$0.00	\$50,519.29	\$1,161.94	\$3,132.20	\$732.53	\$1,161.94	\$29.23	\$13,140.00	\$1,105.00	\$45.84	\$20.40	\$8,083.09	\$79,131.46
Sheriff/Civil	Clerk I - Rec/Dispatcher	10021121460320	1.0000	KCPOA	PH01	7	\$0.00	\$35,955.36	\$826.97	\$2,229.23	\$521.35	\$826.97	\$29.23	\$13,140.00	\$1,105.00	\$20.88	\$20.40	\$5,752.86	\$60,428.26
Sheriff/Civil	Clerk I - Rec/Dispatcher	10021121460320	1.0000	KCPOA	PH01	6	\$0.00	\$34,862.40	\$801.84	\$2,161.47	\$505.50	\$801.84	\$29.23	\$13,140.00	\$1,105.00	\$20.88	\$20.40	\$5,577.98	\$59,026.54
Sheriff/Civil	Clerk I - Rec/Dispatcher	10021121460320	1.0000	KCPOA	PH01	7	\$0.00	\$35,955.36	\$826.97	\$2,229.23	\$521.35	\$826.97	\$29.23	\$13,140.00	\$1,105.00	\$20.88	\$20.40	\$5,752.86	\$60,428.26
Sheriff/Civil	Clerk I - Rec/Dispatcher	10021121460320	1.0000	KCPOA	PH01	2	\$0.00	\$29,937.36	\$688.56	\$1,856.12	\$434.09	\$688.56	\$29.23	\$13,140.00	\$1,105.00	\$20.88	\$20.40	\$4,789.98	\$52,710.18
Sheriff/Civil	Sick Leave Incentive	10021121463900					\$0.00	\$4,300.00	\$98.90	\$266.60	\$62.35	\$98.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,826.75
Sheriff/Civil	Overtime	10021121463900					\$0.00	\$3,500.00	\$80.50	\$217.00	\$50.75	\$80.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,928.75
Sheriff/Civil Total			7.0000				\$0.00	\$321,911.43	\$7,403.96	\$19,958.51	\$4,667.72	\$7,403.96	\$204.62	\$91,380.00	\$7,735.00	\$261.24	\$142.80	\$44,439.36	\$505,508.60
Sheriff/Marine	Corporal	22921121560240	1.0000	KCPOA	PH11	7	\$0.00	\$58,150.80	\$1,337.47	\$3,605.35	\$843.19	\$1,337.47	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$1,506.11	\$81,161.05
Sheriff/Marine	Patrol Deputy	22921121560260	1.0000	KCPOA	PH07	7	\$0.00	\$53,807.76	\$1,237.58	\$3,336.08	\$780.21	\$1,237.58	\$29.23	\$13,140.00	\$1,105.00	\$86.04	\$20.40	\$4,729.70	\$79,509.58
Sheriff/Marine	Sick Leave Incentive	22921121563881					\$0.00	\$1,250.00	\$28.75	\$77.50	\$18.13	\$28.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,403.13
Sheriff/Marine	Overtime	22921121563900					\$0.00	\$4,000.00	\$92.00	\$248.00	\$58.00	\$92.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,490.00
Sheriff/Marine	Temporary Help	22921121563920	0.4976	Non-Union			\$0.00	\$14,545.84	\$334.55	\$901.84	\$210.91	\$334.55	\$14.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,342.25
Sheriff/Marine	Temporary Help	22921121563920	0.4976	Non-Union			\$0.00	\$14,545.84	\$334.55	\$901.84	\$210.91	\$334.55	\$14.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,342.25
Sheriff/Marine Total			2.9952				\$0.00	\$146,300.25	\$3,364.91	\$9,070.62	\$2,121.35	\$3,364.91	\$87.56	\$26,280.00	\$2,210.00	\$172.08	\$40.80	\$6,235.81	\$199,248.27

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LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Revenues							
LP - Licenses, Fees and Permits							
32120	Permits - Gun	68,456.00	70,012.00	45,000.00	65,000.00	20,000.00	44%
34030	Fees - Sheriff	70,602.36	72,867.70	68,000.00	70,000.00	2,000.00	3%
34231	Fees - NSF Check	693.00	72.00	100.00	100.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$139,751.36	\$142,951.70	\$113,100.00	\$135,100.00	\$22,000.00	19%
IG - Intergovernmental							
33040	City of Klamath Falls	0.00	633,000.00	0.00	0.00	0.00	N/A
33460	SB 1065 Correct & Drug	26,265.35	21,668.53	25,000.00	10,000.00	(15,000.00)	-60%
33660	Grants	11,230.00	14,155.00	2,155.00	0.00	(2,155.00)	-100%
33785	Projects - Marijuan Erad	6,160.00	23,463.74	0.00	5,000.00	5,000.00	N/A
37700	Grants - Justice Dept	18,056.58	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$61,711.93	\$692,287.27	\$27,155.00	\$15,000.00	(\$12,155.00)	-45%
CS - Charges for Service							
33770	Revenues - Prisoner Transport	14,513.58	6,282.70	9,500.00	5,000.00	(4,500.00)	-47%
33911	Reimb - Inmate Housing	28,748.35	12,455.27	10,000.00	5,000.00	(5,000.00)	-50%
34020	Contracts - Police Service	327,758.90	318,481.58	273,724.00	295,677.00	21,953.00	8%
34125	Fees - Sanction	198,907.00	200,880.00	182,931.00	182,997.00	66.00	0%
34405	Medical Costs Recovered	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
34475	Telephone Commission	6,763.99	11,750.84	15,000.00	15,000.00	0.00	0%
36120	Settlements - Insurance	0.00	30,168.21	0.00	0.00	0.00	N/A
36730	Reim - Postage	0.00	150.00	100.00	0.00	(100.00)	-100%
Account Classification Total: CS - Charges for Service		\$586,691.82	\$590,168.60	\$501,255.00	\$513,674.00	\$12,419.00	2%
FF - Fines and Forfeitures							
35120	Fines - Traffic	18,456.03	21,056.92	12,000.00	14,000.00	2,000.00	17%
35151	Fees - Towing Admin	8,900.00	7,100.00	5,000.00	6,000.00	1,000.00	20%
Account Classification Total: FF - Fines and Forfeitures		\$27,356.03	\$28,156.92	\$17,000.00	\$20,000.00	\$3,000.00	18%
IN - Interest							
39150	Investments - Interest On	0.00	0.54	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$0.54	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	60,178.29	26,495.52	14,000.00	15,000.00	1,000.00	7%
Account Classification Total: MI - Miscellaneous		\$60,178.29	\$26,495.52	\$14,000.00	\$15,000.00	\$1,000.00	7%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
36330	Trans - General Non Dept	6,123,908.60	5,779,395.61	5,341,870.00	4,905,628.00	(436,242.00)	-8%
39037	Trans - Road Reserve	0.00	0.00	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
Account Classification Total: TI - Interfund Transfers		\$6,123,908.60	\$5,779,395.61	\$7,341,870.00	\$5,905,628.00	(\$1,436,242.00)	-20%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	10,886.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$10,886.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 211 - Sheriff		\$6,999,598.03	\$7,270,342.16	\$8,014,380.00	\$6,604,402.00	(\$1,409,978.00)	-18%

Expenditures

PS - Personnel Services

60020	Sheriff	81,240.48	89,163.76	88,148.00	89,843.00	1,695.00	2%
60130	Lieutenant	158,516.88	157,455.36	172,859.00	174,554.00	1,695.00	1%
60170	Administrative Assistant	47,424.00	48,422.40	48,422.00	48,422.00	0.00	0%
60171	Sheriff Office Manager	55,110.68	51,377.63	61,403.00	0.00	(61,403.00)	-100%
60220	Patrol Sergeant	300,328.66	359,025.06	313,746.00	311,492.00	(2,254.00)	-1%
60240	Corporal	40,151.13	18,028.22	0.00	0.00	0.00	N/A
60260	Patrol Deputy II	858,782.31	690,792.43	880,490.00	522,811.00	(357,679.00)	-41%
60290	Civil Deputy	60,820.41	19,360.80	0.00	46,182.00	46,182.00	N/A
60291	Civilian Evidence Tech	15,295.30	16,484.86	22,264.00	20,199.00	(2,065.00)	-9%
60300	Investigator	202,991.47	104,128.24	220,305.00	190,978.00	(29,327.00)	-13%
60310	Sr Civil Deputy	21,145.69	44,924.16	46,541.00	50,519.00	3,978.00	9%
60320	Records Clerk/Dispatch	144,421.64	138,063.64	140,236.00	136,710.00	(3,526.00)	-3%
60360	Corrections Officer	900,386.96	1,282,708.02	1,381,962.00	987,238.00	(394,724.00)	-29%
60380	Corrections Clerk	69,542.15	42,704.81	95,487.00	62,896.00	(32,591.00)	-34%
60470	Corrections Sergeant	199,459.32	228,588.21	235,777.00	241,956.00	6,179.00	3%
60493	Finance/Budget Manager	0.00	0.00	0.00	47,928.00	47,928.00	N/A
60604	Clerk II	21,151.10	0.00	0.00	0.00	0.00	N/A
61050	Cook	54,401.08	65,540.10	69,483.00	48,954.00	(20,529.00)	-30%
61051	Food Services Coord	39,642.10	41,770.96	40,893.00	41,050.00	157.00	0%
62380	Medical Assistant(Non Certified)	34,291.10	73,629.80	73,692.00	78,059.00	4,367.00	6%
62390	Nurse Practitioner	31,207.95	9,350.00	68,640.00	68,904.00	264.00	0%
63100	Facilities System Manager	41,956.98	60,537.25	63,519.00	48,065.00	(15,454.00)	-24%
63433	Emergency Med Tech I	34,285.92	0.00	0.00	0.00	0.00	N/A
63440	Detective Differential	28,296.81	22,052.40	0.00	0.00	0.00	N/A
63441	Certification & Education	62,231.92	57,391.70	0.00	0.00	0.00	N/A
63880	Resident Differential	13,767.57	12,013.58	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	24,200.00	21,400.00	34,400.00	30,687.00	(3,713.00)	-11%
63900	Overtime	144,271.39	139,248.98	168,537.00	126,940.00	(41,597.00)	-25%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
63920	Temporary Help	24,457.96	24,985.00	15,974.00	16,036.00	62.00	0%
63930	FICA	264,687.98	283,282.87	324,525.00	260,015.00	(64,510.00)	-20%
63940	Workmans Compensation Tax	1,288.89	1,780.34	2,793.00	1,685.00	(1,108.00)	-40%
63941	Workmans Compensation	0.00	52,435.74	96,765.00	78,175.00	(18,590.00)	-19%
63950	Medical Insurance	685,297.58	633,056.68	867,876.00	702,822.00	(165,054.00)	-19%
63951	Life Insurance	5,277.17	4,539.91	5,221.00	3,848.00	(1,373.00)	-26%
63952	Short Term Disability	1,293.70	1,290.30	1,490.00	1,142.00	(348.00)	-23%
63953	VEBA	91,239.34	104,596.34	66,992.00	51,935.00	(15,057.00)	-22%
63960	Retirement - General	63,097.15	58,722.13	74,133.00	123,189.00	49,056.00	66%
63970	Retirement - PERS	187,552.29	267,695.97	309,604.00	182,779.00	(126,825.00)	-41%
63980	Unemployment Compensation	80,812.00	85,837.10	95,509.00	76,075.00	(19,434.00)	-20%
63990	Cell Phone Allowance	7,995.00	8,055.00	9,360.00	8,460.00	(900.00)	-10%
Account Classification Total: PS - Personnel Services		\$5,098,320.06	\$5,320,439.75	\$6,097,046.00	\$4,880,548.00	(\$1,216,498.00)	-20%

MS - Material and Services

44010	Mgmt Travel & Training	4,813.98	5,557.71	4,500.00	4,500.00	0.00	0%
44030	Supv Travel & Training	9,641.88	9,672.74	13,175.00	6,740.00	(6,435.00)	-49%
44040	Staff Travel & Training	18,683.36	21,088.16	23,828.00	12,799.00	(11,029.00)	-46%
44100	Supplies - Office	24,241.43	31,167.25	26,055.00	24,203.00	(1,852.00)	-7%
44110	Supplies - Other	12,202.48	11,546.05	19,130.00	15,405.00	(3,725.00)	-19%
44120	Supplies - Identification	5,074.15	5,876.98	1,900.00	1,900.00	0.00	0%
44122	Supplies - Conservation	6,160.00	14,881.65	0.00	5,000.00	5,000.00	N/A
44130	Supplies - Ammunition	7,292.00	8,536.49	9,965.00	8,929.00	(1,036.00)	-10%
44200	Dues / Fees	2,191.92	1,846.04	3,100.00	3,100.00	0.00	0%
44230	Vehicle Outfitting	23,190.87	3,016.90	9,770.00	7,583.00	(2,187.00)	-22%
44250	Vehicle Fuel	127,647.94	144,919.42	143,960.00	96,710.00	(47,250.00)	-33%
44260	Vehicle Maintenance & Repair	39,013.34	59,426.52	52,500.00	41,909.00	(10,591.00)	-20%
44280	Radio / TV Maint / Repair	4,310.41	7,114.78	10,060.00	6,780.00	(3,280.00)	-33%
44283	Computer Maintenance	4,263.30	5,533.67	7,000.00	7,000.00	0.00	0%
44290	Uniform Maintenance & Repair	7,094.75	7,593.50	11,950.00	10,450.00	(1,500.00)	-13%
44300	Equip Maintenance & Repair	9,914.08	15,272.71	13,216.00	17,000.00	3,784.00	29%
44510	Teletype Services	0.00	0.00	4,000.00	0.00	(4,000.00)	-100%
44568	LLEBG Grant	2,980.00	0.00	0.00	0.00	0.00	N/A
44640	Telephone	76,724.96	77,029.72	49,567.00	48,700.00	(867.00)	-2%
44650	Rent	1,326.00	1,716.00	1,000.00	750.00	(250.00)	-25%
44700	Postage	5,629.29	4,253.74	4,470.00	4,370.00	(100.00)	-2%
45080	Medical Services / Supplies	52,236.40	56,709.94	111,699.00	85,779.00	(25,920.00)	-23%
45111	Software Support	0.00	0.00	17,600.00	17,600.00	0.00	0%
45770	Uniform Replacement	5,096.60	12,283.00	20,498.00	13,312.00	(7,186.00)	-35%
46000	Tires	19,287.56	20,268.50	15,024.00	13,697.00	(1,327.00)	-9%

LIVE Klamath County LIVE Budget Worksheet Report

			2011 Actual	2012 Actual	2013 Amended			Percentage
Account Number	Description		Amount	Amount	Budget	2014 Proposed	Change	Change
Fund: 100 - General Fund								
Department: 211 - Sheriff								
46420	Photocopy Costs		5,904.46	4,695.59	6,560.00	6,500.00	(60.00)	-1%
46470	Prisoner Transport		1,626.56	501.01	3,500.00	3,500.00	0.00	0%
46500	Kitchen Utensils		1,371.92	366.69	1,500.00	1,500.00	0.00	0%
46530	Claims Reserve		556.39	5,401.68	10,000.00	7,145.00	(2,855.00)	-29%
46600	Food		85,419.43	97,411.04	124,704.00	88,894.00	(35,810.00)	-29%
46610	Prisoner Bedding & Clothing		4,220.85	7,600.07	14,000.00	14,000.00	0.00	0%
46960	9-1-1 Communications		18,100.00	18,100.00	18,100.00	18,100.00	0.00	0%
99755	Risk Management		0.00	0.00	87,395.00	98,808.00	11,413.00	13%
99760	Insurance/Liability		162,138.00	162,138.00	142,359.00	179,495.00	37,136.00	26%
99765	Insurance/Workmans Compensation		167,011.00	123,361.26	0.00	0.00	0.00	N/A
99770	Internal Services		190,727.00	219,123.00	205,043.00	245,209.00	40,166.00	20%
99780	Space Rent		400,477.00	496,796.00	473,657.00	497,751.00	24,094.00	5%
99781	Steering Committee Hardware Charge		30,600.00	31,500.00	32,400.00	23,400.00	(9,000.00)	-28%
99782	Steering Committee User Charge		19,032.00	19,320.00	18,690.00	21,960.00	3,270.00	17%
Account Classification Total: MS - Material and Services			\$1,556,201.31	\$1,711,625.81	\$1,711,875.00	\$1,660,478.00	(\$51,397.00)	-3%
IF - Interfund Transfers								
99173	Trans - S&R Operations		24,075.00	21,175.00	46,183.00	46,183.00	0.00	0%
99256	Trans - Marine Fund		28,136.00	24,027.00	19,019.00	0.00	(19,019.00)	-100%
99460	Trans - Equip Rent & Revolving		76,556.58	78,257.00	78,257.00	17,193.00	(61,064.00)	-78%
99783	Trans - Phones		2,364.00	3,619.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve		151,945.08	9,893.07	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve		62,000.00	101,305.53	62,000.00	0.00	(62,000.00)	-100%
Account Classification Total: IF - Interfund Transfers			\$345,076.66	\$238,276.60	\$205,459.00	\$63,376.00	(\$142,083.00)	-69%
Department Total: 211 - Sheriff			\$6,999,598.03	\$7,270,342.16	\$8,014,380.00	\$6,604,402.00	(\$1,409,978.00)	-18%
Fund Revenue	Total: 100 - General Fund		\$6,999,598.03	\$7,270,342.16	\$8,014,380.00	\$6,604,402.00	(\$1,409,978.00)	-18%
Fund Expenditure	Total: 100 - General Fund		\$6,999,598.03	\$7,270,342.16	\$8,014,380.00	\$6,604,402.00	(\$1,409,978.00)	-18%
Fund Net	Total: 100 - General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-18%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 100 - General Fund

Department: 211 - Sheriff

Sub Department: 101 - Administration

Revenues

TI - Interfund Transfers

36330	Trans - General Non Dept	340,527.21	299,521.22	302,198.00	815,376.00	513,178.00	170%
Account Classification Total: TI - Interfund Transfers		\$340,527.21	\$299,521.22	\$302,198.00	\$815,376.00	\$513,178.00	170%

Sub Department Total: 101 - Administration		\$340,527.21	\$299,521.22	\$302,198.00	\$815,376.00	\$513,178.00	170%
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Expenditures

PS - Personnel Services

60020	Sheriff	81,240.48	89,163.76	88,148.00	89,843.00	1,695.00	2%
60170	Administrative Assistant	47,424.00	48,422.40	48,422.00	48,422.00	0.00	0%
60171	Sheriff Office Manager	55,110.68	51,377.63	61,403.00	0.00	(61,403.00)	-100%
60493	Finance/Budget Manager	0.00	0.00	0.00	47,928.00	47,928.00	N/A
63930	FICA	12,787.36	13,810.14	15,330.00	14,428.00	(902.00)	-6%
63940	Workmans Compensation Tax	(4.11)	70.03	112.00	88.00	(24.00)	-21%
63941	Workmans Compensation	0.00	2,028.32	3,804.00	4,338.00	534.00	14%
63950	Medical Insurance	21,622.66	21,132.20	24,300.00	27,900.00	3,600.00	15%
63951	Life Insurance	149.64	129.84	128.00	128.00	0.00	0%
63952	Short Term Disability	40.80	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	10,341.35	10,076.04	11,568.00	30,175.00	18,607.00	161%
63970	Retirement - PERS	5,284.30	9,028.47	9,837.00	0.00	(9,837.00)	-100%
63980	Unemployment Compensation	2,326.00	2,325.22	2,548.00	2,238.00	(310.00)	-12%
63990	Cell Phone Allowance	2,400.00	2,400.00	2,400.00	2,400.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$238,723.16	\$250,004.85	\$268,041.00	\$267,929.00	(\$112.00)	0%

MS - Material and Services

44010	Mgmt Travel & Training	4,813.98	5,557.71	4,500.00	4,500.00	0.00	0%
44200	Dues / Fees	1,407.00	1,080.00	800.00	800.00	0.00	0%
44290	Uniform Maintenance & Repair	149.38	116.32	300.00	300.00	0.00	0%
99755	Risk Management	0.00	0.00	1,493.00	98,808.00	97,315.00	6518%
99760	Insurance/Liability	6,686.00	6,686.00	2,432.00	179,495.00	177,063.00	7281%
99765	Insurance/Workmans Compensation	7,911.00	5,882.68	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund								
Department: 211 - Sheriff								
Sub Department: 101 - Administration								
99770		Internal Services	11,966.00	11,966.00	6,686.00	245,209.00	238,523.00	3567%
99780		Space Rent	61,690.00	15,233.00	15,516.00	15,615.00	99.00	1%
99781		Steering Committee Hardware Charge	1,800.00	1,800.00	1,800.00	1,500.00	(300.00)	-17%
99782		Steering Committee User Charge	1,074.00	630.00	630.00	1,220.00	590.00	94%
Account Classification Total: MS - Material and Services			\$97,497.36	\$48,951.71	\$34,157.00	\$547,447.00	\$513,290.00	1503%
IF - Interfund Transfers								
99783		Trans - Phones	0.00	231.00	0.00	0.00	0.00	N/A
99820		Trans - PERS Reserve	4,306.69	333.66	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers			\$4,306.69	\$564.66	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 101 - Administration			\$340,527.21	\$299,521.22	\$302,198.00	\$815,376.00	\$513,178.00	170%
Fund Revenue	Total: 100 - General Fund		\$340,527.21	\$299,521.22	\$302,198.00	\$815,376.00	\$513,178.00	170%
Fund Expenditure	Total: 100 - General Fund		\$340,527.21	\$299,521.22	\$302,198.00	\$815,376.00	\$513,178.00	170%
Fund Net	Total: 100 - General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	170%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 212 - Patrol							
<u>Revenues</u>							
IG - Intergovernmental							
33785	Projects - Marijuana Erad	6,160.00	23,463.74	0.00	5,000.00	5,000.00	N/A
37700	Grants - Justice Dept	18,056.58	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$24,216.58	\$23,463.74	\$0.00	\$5,000.00	\$5,000.00	
CS - Charges for Service							
34020	Contracts - Police Service	327,758.90	318,481.58	273,724.00	295,677.00	21,953.00	8%
36120	Settlements - Insurance	0.00	30,168.21	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$327,758.90	\$348,649.79	\$273,724.00	\$295,677.00	\$21,953.00	8%
FF - Fines and Forfeitures							
35120	Fines - Traffic	18,456.03	21,056.92	12,000.00	14,000.00	2,000.00	17%
Account Classification Total: FF - Fines and Forfeitures		\$18,456.03	\$21,056.92	\$12,000.00	\$14,000.00	\$2,000.00	17%
MI - Miscellaneous							
36100	Miscellaneous	19,643.32	15,455.83	14,000.00	10,000.00	(4,000.00)	-29%
Account Classification Total: MI - Miscellaneous		\$19,643.32	\$15,455.83	\$14,000.00	\$10,000.00	(\$4,000.00)	-29%
TI - Interfund Transfers							
36330	Trans - General Non Dept	2,663,964.99	2,089,289.29	540,468.00	619,060.00	78,592.00	15%
39037	Trans - Road Reserve	0.00	0.00	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
Account Classification Total: TI - Interfund Transfers		\$2,663,964.99	\$2,089,289.29	\$2,540,468.00	\$1,619,060.00	(\$921,408.00)	-36%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	10,886.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$10,886.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 212 - Patrol		\$3,054,039.82	\$2,508,801.57	\$2,840,192.00	\$1,943,737.00	(\$896,455.00)	-32%

Expenditures

PS - Personnel Services

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 212 - Patrol							
60130	Lieutenant	77,704.32	65,196.80	84,735.00	84,735.00	0.00	0%
60220	Patrol Sergeant	294,161.66	267,230.45	233,046.00	230,792.00	(2,254.00)	-1%
60240	Corporal	26,503.45	18,028.22	0.00	0.00	0.00	N/A
60260	Patrol Deputy II	854,750.11	638,287.55	825,845.00	522,811.00	(303,034.00)	-37%
60291	Civilian Evidence Tech	15,295.30	16,484.86	22,264.00	20,199.00	(2,065.00)	-9%
60300	Investigator	202,991.47	104,128.24	220,305.00	190,978.00	(29,327.00)	-13%
63440	Detective Differential	28,296.81	22,052.40	0.00	0.00	0.00	N/A
63441	Certification & Education	43,980.02	31,318.60	0.00	0.00	0.00	N/A
63880	Resident Differential	13,613.46	11,819.84	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	12,400.00	8,000.00	15,200.00	13,559.00	(1,641.00)	-11%
63900	Overtime	70,493.63	61,351.39	98,687.00	57,090.00	(41,597.00)	-42%
63920	Temporary Help	0.00	0.00	15,974.00	16,036.00	62.00	0%
63930	FICA	117,350.45	92,785.35	115,530.00	87,236.00	(28,294.00)	-24%
63940	Workmans Compensation Tax	551.85	507.75	878.00	496.00	(382.00)	-44%
63941	Workmans Compensation	0.00	16,730.98	34,735.00	26,228.00	(8,507.00)	-24%
63950	Medical Insurance	271,766.28	173,019.30	275,880.00	208,440.00	(67,440.00)	-24%
63951	Life Insurance	2,444.10	1,413.78	1,893.00	1,377.00	(516.00)	-27%
63952	Short Term Disability	496.40	329.80	449.00	326.00	(123.00)	-27%
63953	VEBA	46,556.51	27,136.84	25,247.00	17,680.00	(7,567.00)	-30%
63970	Retirement - PERS	98,666.02	104,676.15	131,980.00	72,919.00	(59,061.00)	-45%
63980	Unemployment Compensation	38,269.00	27,199.13	34,735.00	26,228.00	(8,507.00)	-24%
63990	Cell Phone Allowance	3,450.00	3,735.00	4,140.00	4,140.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$2,219,740.84	\$1,691,432.43	\$2,141,523.00	\$1,581,270.00	(\$560,253.00)	-26%
MS - Material and Services							
44030	Supv Travel & Training	5,001.01	5,072.55	3,740.00	3,740.00	0.00	0%
44040	Staff Travel & Training	13,372.54	15,023.18	12,724.00	8,462.00	(4,262.00)	-33%
44100	Supplies - Office	7,497.59	8,275.68	9,955.00	7,203.00	(2,752.00)	-28%
44110	Supplies - Other	9,237.85	6,348.21	9,750.00	7,055.00	(2,695.00)	-28%
44120	Supplies - Indent	4,845.45	5,876.98	1,350.00	1,350.00	0.00	0%
44122	Supplies - Conservation	6,160.00	14,881.65	0.00	5,000.00	5,000.00	N/A
44130	Supplies - Ammunition	4,480.00	8,504.51	6,465.00	5,429.00	(1,036.00)	-16%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 212 - Patrol							
44200	Dues / Fees	380.97	282.93	1,200.00	1,200.00	0.00	0%
44230	Vehicle Outfitting	23,190.87	2,229.72	8,020.00	5,833.00	(2,187.00)	-27%
44250	Vehicle Fuel	123,818.24	143,413.05	133,460.00	86,210.00	(47,250.00)	-35%
44260	Vehicle Maintenance & Repair	35,286.20	53,413.04	48,000.00	34,909.00	(13,091.00)	-27%
44280	Radio / TV Maint / Repair	3,176.41	6,152.71	5,530.00	5,530.00	0.00	0%
44283	Computer Maintenance	1,363.93	1,741.96	3,000.00	3,000.00	0.00	0%
44290	Uniform Maintenance & Repair	2,948.31	3,203.63	5,500.00	4,000.00	(1,500.00)	-27%
44510	Teletype Services	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
44568	LLEBG Grant	2,980.00	0.00	0.00	0.00	0.00	N/A
44640	Telephone	55,373.57	51,446.18	35,300.00	31,700.00	(3,600.00)	-10%
44650	Rent	1,326.00	1,716.00	1,000.00	750.00	(250.00)	-25%
44700	Postage	93.93	56.00	350.00	250.00	(100.00)	-29%
45111	Software Support	0.00	0.00	4,950.00	4,950.00	0.00	0%
45770	Uniform Replacement	4,254.15	10,641.31	12,116.00	8,812.00	(3,304.00)	-27%
46000	Tires	17,356.22	15,767.06	12,200.00	8,873.00	(3,327.00)	-27%
46420	Photocopy Costs	3,482.14	1,180.05	1,000.00	1,000.00	0.00	0%
46530	Claims Reserve	556.39	5,401.68	10,000.00	7,145.00	(2,855.00)	-29%
46960	9-1-1 Communications	18,100.00	18,100.00	18,100.00	18,100.00	0.00	0%
99755	Risk Management	0.00	0.00	27,823.00	0.00	(27,823.00)	-100%
99760	Insurance/Liability	70,204.00	70,204.00	45,322.00	0.00	(45,322.00)	-100%
99765	Insurance/Workmans Compensation	83,066.00	66,335.02	0.00	0.00	0.00	N/A
99770	Internal Services	98,320.00	98,320.00	98,320.00	0.00	(98,320.00)	-100%
99780	Space Rent	0.00	28,319.00	28,972.00	29,563.00	591.00	2%
99781	Steering Committee Hardware Charge	15,300.00	15,300.00	17,550.00	14,325.00	(3,225.00)	-18%
99782	Steering Committee User Charge	9,954.00	8,400.00	7,770.00	11,895.00	4,125.00	53%
Account Classification Total: MS - Material and Services		\$621,125.77	\$665,606.10	\$571,467.00	\$316,284.00	(\$255,183.00)	-45%

IF - Interfund Transfers

99173	Trans - S&R Operations	24,075.00	21,175.00	46,183.00	46,183.00	0.00	0%
99256	Trans - Marine Fund	28,136.00	24,027.00	19,019.00	0.00	(19,019.00)	-100%
99460	Trans - Equip Rent & Revolving	18,056.58	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	493.00	1,386.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE Budget Worksheet Report

			2011 Actual	2012 Actual	2013 Amended			
	Account Number	Description	Amount	Amount	Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund								
Department: 211 - Sheriff								
Sub Department: 212 - Patrol								
	99820	Trans - PERS Reserve	80,412.63	3,869.51	0.00	0.00	0.00	N/A
	99830	Trans - Vehicle Reserve	62,000.00	101,305.53	62,000.00	0.00	(62,000.00)	-100%
	Account Classification Total: IF - Interfund Transfers		\$213,173.21	\$151,763.04	\$127,202.00	\$46,183.00	(\$81,019.00)	-64%
	Sub Department Total: 212 - Patrol		\$3,054,039.82	\$2,508,801.57	\$2,840,192.00	\$1,943,737.00	(\$896,455.00)	-32%
	Fund Revenue	Total: 100 - General Fund	\$3,054,039.82	\$2,508,801.57	\$2,840,192.00	\$1,943,737.00	(\$896,455.00)	-32%
	Fund Expenditure	Total: 100 - General Fund	\$3,054,039.82	\$2,508,801.57	\$2,840,192.00	\$1,943,737.00	(\$896,455.00)	-32%
	Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-32%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 213 - Corrections							
<u>Revenues</u>							
IG - Intergovernmental							
33040	City of Klamath Falls	0.00	633,000.00	0.00	0.00	0.00	N/A
33460	SB 1065 Correct & Drug	26,265.35	21,668.53	25,000.00	10,000.00	(15,000.00)	-60%
33660	Grants	11,230.00	14,155.00	2,155.00	0.00	(2,155.00)	-100%
Account Classification Total: IG - Intergovernmental		\$37,495.35	\$668,823.53	\$27,155.00	\$10,000.00	(\$17,155.00)	-63%
CS - Charges for Service							
33770	Revenues - Prisoner Transport	14,513.58	6,282.70	9,500.00	5,000.00	(4,500.00)	-47%
33911	Reimb - Inmate Housing	28,748.35	12,455.27	10,000.00	5,000.00	(5,000.00)	-50%
34125	Fees - Sanction	198,907.00	200,880.00	182,931.00	182,997.00	66.00	0%
34405	Medical Costs Recovered	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
34475	Telephone Commission	6,763.99	11,750.84	15,000.00	15,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$258,932.92	\$241,368.81	\$227,431.00	\$217,997.00	(\$9,434.00)	-4%
IN - Interest							
39150	Investments - Interest On	0.00	0.54	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$0.54	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	40,534.97	11,039.69	0.00	5,000.00	5,000.00	N/A
Account Classification Total: MI - Miscellaneous		\$40,534.97	\$11,039.69	\$0.00	\$5,000.00	\$5,000.00	
TI - Interfund Transfers							
36330	Trans - General Non Dept	2,767,340.39	2,906,048.28	4,015,342.00	3,036,891.00	(978,451.00)	-24%
Account Classification Total: TI - Interfund Transfers		\$2,767,340.39	\$2,906,048.28	\$4,015,342.00	\$3,036,891.00	(\$978,451.00)	-24%
Sub Department Total: 213 - Corrections		\$3,104,303.63	\$3,827,280.85	\$4,269,928.00	\$3,269,888.00	(\$1,000,040.00)	-23%
<u>Expenditures</u>							
PS - Personnel Services							
60130	Lieutenant	80,812.56	92,258.56	88,124.00	89,819.00	1,695.00	2%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 213 - Corrections							
60240	Corporal	13,647.68	0.00	0.00	0.00	0.00	N/A
60360	Corrections Officer	900,386.96	1,282,708.02	1,381,962.00	987,238.00	(394,724.00)	-29%
60380	Corrections Clerk	69,542.15	42,704.81	95,487.00	62,896.00	(32,591.00)	-34%
60470	Corrections Sergeant	199,459.32	228,588.21	235,777.00	241,956.00	6,179.00	3%
61050	Cook	54,401.08	65,540.10	69,483.00	48,954.00	(20,529.00)	-30%
61051	Food Services Coord	39,642.10	41,770.96	40,893.00	41,050.00	157.00	0%
62380	Medical Assistant(Non Certified)	34,291.10	73,629.80	73,692.00	78,059.00	4,367.00	6%
62390	Nurse Practitioner	31,207.95	9,350.00	68,640.00	68,904.00	264.00	0%
63100	Facilities System Manager	41,956.98	60,537.25	63,519.00	48,065.00	(15,454.00)	-24%
63433	Emergency Med Tech I	34,285.92	0.00	0.00	0.00	0.00	N/A
63441	Certification & Education	18,251.90	26,073.10	0.00	0.00	0.00	N/A
63880	Resident Differential	154.11	193.74	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	10,000.00	11,200.00	14,400.00	12,828.00	(1,572.00)	-11%
63900	Overtime	71,161.33	71,641.63	66,350.00	66,350.00	0.00	0%
63920	Temporary Help	22,057.96	24,315.00	0.00	0.00	0.00	N/A
63930	FICA	115,987.99	150,418.47	168,388.00	133,725.00	(34,663.00)	-21%
63940	Workmans Compensation Tax	621.18	1,009.57	1,541.00	896.00	(645.00)	-42%
63941	Workmans Compensation	0.00	29,069.00	50,626.00	40,205.00	(10,421.00)	-21%
63950	Medical Insurance	327,062.89	369,676.74	479,916.00	375,102.00	(104,814.00)	-22%
63951	Life Insurance	2,435.69	2,685.18	2,898.00	2,082.00	(816.00)	-28%
63952	Short Term Disability	620.50	768.40	857.00	632.00	(225.00)	-26%
63953	VEBA	33,386.02	64,762.65	35,303.00	26,520.00	(8,783.00)	-25%
63960	Retirement - General	28,768.61	28,271.27	42,020.00	55,668.00	13,648.00	32%
63970	Retirement - PERS	82,485.78	142,110.02	156,483.00	102,766.00	(53,717.00)	-34%
63980	Unemployment Compensation	34,266.00	48,173.37	50,626.00	40,205.00	(10,421.00)	-21%
63990	Cell Phone Allowance	2,145.00	1,920.00	2,820.00	1,920.00	(900.00)	-32%
Account Classification Total: PS - Personnel Services		\$2,249,038.76	\$2,869,375.85	\$3,189,805.00	\$2,525,840.00	(\$663,965.00)	-21%

MS - Material and Services

44030	Supv Travel & Training	2,411.32	2,663.88	6,000.00	2,000.00	(4,000.00)	-67%
44040	Staff Travel & Training	4,155.98	4,532.71	9,197.00	2,569.00	(6,628.00)	-72%
44100	Supplies - Office	7,761.62	13,974.64	10,000.00	10,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 213 - Corrections							
44110	Supplies - Other	1,952.97	3,604.93	7,850.00	7,850.00	0.00	0%
44120	Supplies - Indent	228.70	0.00	550.00	550.00	0.00	0%
44130	Supplies - Ammunition	2,812.00	31.98	3,500.00	3,500.00	0.00	0%
44200	Dues / Fees	313.95	373.11	1,000.00	1,000.00	0.00	0%
44230	Vehicle Outfitting	0.00	787.18	1,500.00	1,500.00	0.00	0%
44250	Vehicle Fuel	1,767.31	1,431.88	7,500.00	7,500.00	0.00	0%
44260	Vehicle Maintenance & Repair	2,979.18	3,379.58	3,000.00	4,000.00	1,000.00	33%
44280	Radio / TV Maint / Repair	1,134.00	686.13	4,030.00	1,000.00	(3,030.00)	-75%
44283	Computer Maintenance	2,444.27	3,336.61	3,000.00	3,000.00	0.00	0%
44290	Uniform Maintenance & Repair	3,292.50	3,630.58	5,150.00	5,150.00	0.00	0%
44300	Equip Maintenance & Repair	9,914.08	15,272.71	13,216.00	17,000.00	3,784.00	29%
44510	Teletype Services	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
44640	Telephone	17,704.72	22,029.54	12,000.00	14,000.00	2,000.00	17%
45080	Medical Services / Supplies	52,236.40	56,709.94	111,699.00	85,779.00	(25,920.00)	-23%
45111	Software Support	0.00	0.00	11,000.00	11,000.00	0.00	0%
45770	Uniform Replacement	344.74	1,534.02	6,636.00	4,000.00	(2,636.00)	-40%
46000	Tires	1,681.34	901.88	2,000.00	4,000.00	2,000.00	100%
46420	Photocopy Costs	634.27	795.58	3,500.00	1,500.00	(2,000.00)	-57%
46470	Prisoner Transport	1,626.56	501.01	3,500.00	3,500.00	0.00	0%
46500	Kitchen Utensils	1,371.92	366.69	1,500.00	1,500.00	0.00	0%
46600	Food	85,419.43	97,411.04	124,704.00	88,894.00	(35,810.00)	-29%
46610	Prisoner Bedding & Clothing	4,220.85	7,600.07	14,000.00	14,000.00	0.00	0%
99755	Risk Management	0.00	0.00	55,170.00	0.00	(55,170.00)	-100%
99760	Insurance/Liability	70,204.00	70,204.00	89,867.00	0.00	(89,867.00)	-100%
99765	Insurance/Workmans Compensation	58,234.00	37,951.00	0.00	0.00	0.00	N/A
99770	Internal Services	56,510.00	84,906.00	76,106.00	0.00	(76,106.00)	-100%
99780	Space Rent	338,787.00	437,844.00	413,414.00	436,496.00	23,082.00	6%
99781	Steering Committee Hardware Charge	8,100.00	9,000.00	7,650.00	7,575.00	(75.00)	-1%
99782	Steering Committee User Charge	6,618.00	8,820.00	8,820.00	5,185.00	(3,635.00)	-41%
Account Classification Total: MS - Material and Services		\$744,861.11	\$890,280.69	\$1,019,059.00	\$744,048.00	(\$275,011.00)	-27%

IF - Interfund Transfers

LIVE Klamath County LIVE Budget Worksheet Report

Account Number Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 213 - Corrections							
99460	Trans - Equip Rent & Revolving	42,000.00	61,064.00	61,064.00	0.00	(61,064.00)	-100%
99783	Trans - Phones	1,178.00	1,309.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	67,225.76	5,251.31	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$110,403.76	\$67,624.31	\$61,064.00	\$0.00	(\$61,064.00)	-100%
Sub Department Total: 213 - Corrections		\$3,104,303.63	\$3,827,280.85	\$4,269,928.00	\$3,269,888.00	(\$1,000,040.00)	-23%
Fund Revenue	Total: 100 - General Fund	\$3,104,303.63	\$3,827,280.85	\$4,269,928.00	\$3,269,888.00	(\$1,000,040.00)	-23%
Fund Expenditure	Total: 100 - General Fund	\$3,104,303.63	\$3,827,280.85	\$4,269,928.00	\$3,269,888.00	(\$1,000,040.00)	-23%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-23%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 214 - Civil							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32120	Permits - Gun	68,456.00	70,012.00	45,000.00	65,000.00	20,000.00	44%
34030	Fees - Sheriff	70,602.36	72,867.70	68,000.00	70,000.00	2,000.00	3%
34231	Fees - NSF Check	693.00	72.00	100.00	100.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$139,751.36	\$142,951.70	\$113,100.00	\$135,100.00	\$22,000.00	19%
CS - Charges for Service							
36730	Reim - Postage	0.00	150.00	100.00	0.00	(100.00)	-100%
Account Classification Total: CS - Charges for Service		\$0.00	\$150.00	\$100.00	\$0.00	(\$100.00)	-100%
FF - Fines and Forfeitures							
35151	Fees - Towing Admin	8,900.00	7,100.00	5,000.00	6,000.00	1,000.00	20%
Account Classification Total: FF - Fines and Forfeitures		\$8,900.00	\$7,100.00	\$5,000.00	\$6,000.00	\$1,000.00	20%
TI - Interfund Transfers							
36330	Trans - General Non Dept	352,076.01	484,536.82	483,862.00	434,301.00	(49,561.00)	-10%
Account Classification Total: TI - Interfund Transfers		\$352,076.01	\$484,536.82	\$483,862.00	\$434,301.00	(\$49,561.00)	-10%
Sub Department Total: 214 - Civil		\$500,727.37	\$634,738.52	\$602,062.00	\$575,401.00	(\$26,661.00)	-4%
<u>Expenditures</u>							
PS - Personnel Services							
60220	Patrol Sergeant	6,167.00	91,794.61	80,700.00	80,700.00	0.00	0%
60260	Patrol Deputy II	4,032.20	52,504.88	54,645.00	0.00	(54,645.00)	-100%
60290	Civil Deputy	60,820.41	19,360.80	0.00	46,182.00	46,182.00	N/A
60310	Sr Civil Deputy	21,145.69	44,924.16	46,541.00	50,519.00	3,978.00	9%
60320	Records Clerk/Dispatch	144,421.64	138,063.64	140,236.00	136,710.00	(3,526.00)	-3%
60604	Clerk II	21,151.10	0.00	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	1,800.00	2,200.00	4,800.00	4,300.00	(500.00)	-10%
63900	Overtime	2,616.43	6,255.96	3,500.00	3,500.00	0.00	0%
63920	Temporary Help	2,400.00	670.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 214 - Civil							
63930	FICA	18,562.18	26,268.91	25,277.00	24,626.00	(651.00)	-3%
63940	Workmans Compensation Tax	119.97	192.99	262.00	205.00	(57.00)	-22%
63941	Workmans Compensation	0.00	4,607.44	7,600.00	7,404.00	(196.00)	-3%
63950	Medical Insurance	64,845.75	69,228.44	87,780.00	91,380.00	3,600.00	4%
63951	Life Insurance	247.74	311.11	302.00	261.00	(41.00)	-14%
63952	Short Term Disability	136.00	151.30	143.00	143.00	0.00	0%
63953	VEBA	11,296.81	12,696.85	6,442.00	7,735.00	1,293.00	20%
63960	Retirement - General	23,987.19	20,374.82	20,545.00	37,346.00	16,801.00	82%
63970	Retirement - PERS	1,116.19	11,881.33	11,304.00	7,094.00	(4,210.00)	-37%
63980	Unemployment Compensation	5,951.00	8,139.38	7,600.00	7,404.00	(196.00)	-3%
63990	Cell Phone Allowance	0.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$390,817.30	\$509,626.62	\$497,677.00	\$505,509.00	\$7,832.00	2%

MS - Material and Services

44030	Supv Travel & Training	2,229.55	1,936.31	3,435.00	1,000.00	(2,435.00)	-71%
44040	Staff Travel & Training	1,154.84	1,532.27	1,907.00	1,768.00	(139.00)	-7%
44100	Supplies - Office	8,982.22	8,916.93	6,100.00	7,000.00	900.00	15%
44110	Supplies - Other	1,011.66	1,592.91	1,530.00	500.00	(1,030.00)	-67%
44200	Dues / Fees	90.00	110.00	100.00	100.00	0.00	0%
44230	Vehicle Outfitting	0.00	0.00	250.00	250.00	0.00	0%
44250	Vehicle Fuel	2,062.39	74.49	3,000.00	3,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	747.96	2,633.90	1,500.00	3,000.00	1,500.00	100%
44280	Radio / TV Maint / Repair	0.00	275.94	500.00	250.00	(250.00)	-50%
44283	Computer Maintenance	455.10	455.10	1,000.00	1,000.00	0.00	0%
44290	Uniform Maintenance & Repair	704.56	642.97	1,000.00	1,000.00	0.00	0%
44640	Telephone	3,646.67	3,554.00	2,267.00	3,000.00	733.00	32%
44700	Postage	5,535.36	4,197.74	4,120.00	4,120.00	0.00	0%
45111	Software Support	0.00	0.00	1,650.00	1,650.00	0.00	0%
45770	Uniform Replacement	497.71	107.67	1,746.00	500.00	(1,246.00)	-71%
46000	Tires	250.00	3,599.56	824.00	824.00	0.00	0%
46420	Photocopy Costs	1,788.05	2,719.96	2,060.00	4,000.00	1,940.00	94%
99755	Risk Management	0.00	0.00	2,909.00	0.00	(2,909.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 214 - Civil							
99760	Insurance/Liability	15,044.00	15,044.00	4,738.00	0.00	(4,738.00)	-100%
99765	Insurance/Workmans Compensation	17,800.00	13,192.56	0.00	0.00	0.00	N/A
99770	Internal Services	23,931.00	23,931.00	23,931.00	0.00	(23,931.00)	-100%
99780	Space Rent	0.00	15,400.00	15,755.00	16,077.00	322.00	2%
99781	Steering Committee Hardware Charge	5,400.00	5,400.00	5,400.00	0.00	(5,400.00)	-100%
99782	Steering Committee User Charge	1,386.00	1,470.00	1,470.00	3,660.00	2,190.00	149%
Account Classification Total: MS - Material and Services		\$92,717.07	\$106,787.31	\$87,192.00	\$52,699.00	(\$34,493.00)	-40%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	16,500.00	17,193.00	17,193.00	17,193.00	0.00	0%
99783	Trans - Phones	693.00	693.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	0.00	438.59	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$17,193.00	\$18,324.59	\$17,193.00	\$17,193.00	\$0.00	0%
Sub Department Total: 214 - Civil		\$500,727.37	\$634,738.52	\$602,062.00	\$575,401.00	(\$26,661.00)	-4%
Fund Revenue	Total: 100 - General Fund	\$500,727.37	\$634,738.52	\$602,062.00	\$575,401.00	(\$26,661.00)	-4%
Fund Expenditure	Total: 100 - General Fund	\$500,727.37	\$634,738.52	\$602,062.00	\$575,401.00	(\$26,661.00)	-4%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-4%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
<u>Revenues</u>							
IG - Intergovernmental							
33400	State Marine Board	0.00	0.00	0.00	219,319.00	219,319.00	N/A
33406	Grants - State Snowmobile	9,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
33408	Grants - Federal	2,983.67	792,073.68	80,000.00	11,793.00	(68,207.00)	-85%
33994	Title III	0.00	0.00	0.00	15,000.00	15,000.00	N/A
Account Classification Total: IG - Intergovernmental		\$11,983.67	\$797,073.68	\$85,000.00	\$251,112.00	\$166,112.00	195%
CS - Charges for Service							
34435	Reserver Unit	300.00	500.00	200.00	200.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$300.00	\$500.00	\$200.00	\$200.00	\$0.00	0%
FF - Fines and Forfeitures							
33461	Forfeitures - Drug	1,512.00	9,350.00	2,000.00	5,000.00	3,000.00	150%
Account Classification Total: FF - Fines and Forfeitures		\$1,512.00	\$9,350.00	\$2,000.00	\$5,000.00	\$3,000.00	150%
IN - Interest							
39150	Investments - Interest On	899.28	0.00	0.00	300.00	300.00	N/A
Account Classification Total: IN - Interest		\$899.28	\$0.00	\$0.00	\$300.00	\$300.00	
MI - Miscellaneous							
36100	Miscellaneous	13,546.97	0.00	10,000.00	10,000.00	0.00	0%
36340	Donations	0.00	0.00	200.00	700.00	500.00	250%
36341	Donations - Dive Rescue	0.00	0.00	0.00	500.00	500.00	N/A
36342	Donations - Dog Unit	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: MI - Miscellaneous		\$13,546.97	\$0.00	\$10,200.00	\$11,700.00	\$1,500.00	15%
TI - Interfund Transfers							
39008	Trans - Sheriff Patrol	0.00	0.00	0.00	46,183.00	46,183.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$46,183.00	\$46,183.00	
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	278,301.34	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$278,301.34	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 229 - Sheriff - Special Revenue

FB - Fund Balances

31001	Beginning Fund Balance	215,531.41	292.65	91,464.00	255,233.00	163,769.00	179%
Account Classification Total: FB - Fund Balances		\$215,531.41	\$292.65	\$91,464.00	\$255,233.00	\$163,769.00	179%

Revenues Total		\$522,074.67	\$807,216.33	\$188,864.00	\$569,728.00	\$380,864.00	202%
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Expenditures

PS - Personnel Services

60240	Corporal	0.00	0.00	0.00	58,151.00	58,151.00	N/A
60260	Patrol Deputy II	0.00	0.00	0.00	53,808.00	53,808.00	N/A
63881	Sick Leave Incentive	0.00	0.00	0.00	1,250.00	1,250.00	N/A
63900	Overtime	0.00	0.00	0.00	4,000.00	4,000.00	N/A
63920	Temporary Help	0.00	0.00	0.00	29,092.00	29,092.00	N/A
63930	FICA	0.00	0.00	0.00	11,192.00	11,192.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	88.00	88.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	3,365.00	3,365.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	26,280.00	26,280.00	N/A
63951	Life Insurance	0.00	0.00	0.00	172.00	172.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	41.00	41.00	N/A
63953	VEBA	0.00	0.00	0.00	2,210.00	2,210.00	N/A
63970	Retirement - PERS	0.00	0.00	0.00	6,236.00	6,236.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	3,365.00	3,365.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$199,250.00	\$199,250.00	

MS - Material and Services

44030	Supv Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44040	Staff Travel & Training	0.00	0.00	0.00	1,286.00	1,286.00	N/A
44090	Operating Expenses	0.00	0.00	0.00	47,673.00	47,673.00	N/A
44097	Dive Rescue	0.00	0.00	0.00	764.00	764.00	N/A
44098	Dog Unit	0.00	0.00	0.00	5,492.00	5,492.00	N/A
44110	Supplies - Other	0.00	7,526.04	0.00	11,500.00	11,500.00	N/A
44250	Vehicle Fuel	0.00	0.00	0.00	16,600.00	16,600.00	N/A
44255	Snowmobile Expenses	9,341.42	91.98	5,000.00	5,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
44260	Vehicle Maintenance & Repair	0.00	0.00	0.00	4,500.00	4,500.00	N/A
44290	Uniform Maintenance & Repair	0.00	0.00	0.00	500.00	500.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	0.00	3,500.00	3,500.00	N/A
44569	Reserves Supplies	282.58	567.46	5,614.00	5,814.00	200.00	4%
44575	Drug Forfeiture	0.00	0.00	43,944.00	59,140.00	15,196.00	35%
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44650	Rent	0.00	0.00	0.00	300.00	300.00	N/A
44670	Equipment	0.00	10,982.35	0.00	82,168.00	82,168.00	N/A
45021	Interest Expense	568.45	258.70	0.00	0.00	0.00	N/A
45770	Uniform Replacement	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45800	Refunds	751.99	0.00	0.00	0.00	0.00	N/A
46000	Tires	0.00	0.00	0.00	2,000.00	2,000.00	N/A
47081	Federal Grant	437,929.48	374,762.18	80,000.00	11,793.00	(68,207.00)	-85%
99755	Risk Management	0.00	0.00	0.00	5,500.00	5,500.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	10,299.00	10,299.00	N/A
99780	Space Rent	0.00	0.00	0.00	4,011.00	4,011.00	N/A
Account Classification Total: MS - Material and Services		\$448,873.92	\$394,188.71	\$134,558.00	\$280,840.00	\$146,282.00	109%
CO - Capital Outlay							
88360	Equipment	0.00	0.00	47,583.00	40,000.00	(7,583.00)	-16%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$47,583.00	\$40,000.00	(\$7,583.00)	-16%
DS - Debt Service							
99950	Interfund Loan Principal	72,908.10	278,301.34	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$72,908.10	\$278,301.34	\$0.00	\$0.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	49,638.00	49,638.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$49,638.00	\$49,638.00	
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	292.65	134,726.28	6,723.00	0.00	(6,723.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$292.65	\$134,726.28	\$6,723.00	\$0.00	(\$6,723.00)	-100%

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
	Expenditures Total	\$522,074.67	\$807,216.33	\$188,864.00	\$569,728.00	\$380,864.00	202%
Fund Revenue	Total: 229 - Sheriff - Special Revenue	\$522,074.67	\$807,216.33	\$188,864.00	\$569,728.00	\$380,864.00	202%
Fund Expenditure	Total: 229 - Sheriff - Special Revenue	\$522,074.67	\$807,216.33	\$188,864.00	\$569,728.00	\$380,864.00	202%
Fund Net	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	202%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
<u>Revenues</u>							
IG - Intergovernmental							
33400	State Marine Board	0.00	0.00	0.00	219,319.00	219,319.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$219,319.00	\$219,319.00	
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	114,925.00	114,925.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$114,925.00	\$114,925.00	
Sub Department Total: 215 - Marine		\$0.00	\$0.00	\$0.00	\$334,244.00	\$334,244.00	
<u>Expenditures</u>							
PS - Personnel Services							
60240	Corporal	0.00	0.00	0.00	58,151.00	58,151.00	N/A
60260	Patrol Deputy II	0.00	0.00	0.00	53,808.00	53,808.00	N/A
63881	Sick Leave Incentive	0.00	0.00	0.00	1,250.00	1,250.00	N/A
63900	Overtime	0.00	0.00	0.00	4,000.00	4,000.00	N/A
63920	Temporary Help	0.00	0.00	0.00	29,092.00	29,092.00	N/A
63930	FICA	0.00	0.00	0.00	11,192.00	11,192.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	88.00	88.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	3,365.00	3,365.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	26,280.00	26,280.00	N/A
63951	Life Insurance	0.00	0.00	0.00	172.00	172.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	41.00	41.00	N/A
63953	VEBA	0.00	0.00	0.00	2,210.00	2,210.00	N/A
63970	Retirement - PERS	0.00	0.00	0.00	6,236.00	6,236.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	3,365.00	3,365.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$199,250.00	\$199,250.00	
MS - Material and Services							
44030	Supv Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44040	Staff Travel & Training	0.00	0.00	0.00	1,286.00	1,286.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
44110	Supplies - Other	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44250	Vehicle Fuel	0.00	0.00	0.00	16,600.00	16,600.00	N/A
44260	Vehicle Maintenance & Repair	0.00	0.00	0.00	4,500.00	4,500.00	N/A
44290	Uniform Maintenance & Repair	0.00	0.00	0.00	500.00	500.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	0.00	3,500.00	3,500.00	N/A
44650	Rent	0.00	0.00	0.00	300.00	300.00	N/A
45770	Uniform Replacement	0.00	0.00	0.00	1,000.00	1,000.00	N/A
46000	Tires	0.00	0.00	0.00	2,000.00	2,000.00	N/A
99755	Risk Management	0.00	0.00	0.00	4,120.00	4,120.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	7,714.00	7,714.00	N/A
99780	Space Rent	0.00	0.00	0.00	1,336.00	1,336.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$45,356.00	\$45,356.00	
CO - Capital Outlay							
88360	Equipment	0.00	0.00	0.00	40,000.00	40,000.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	49,638.00	49,638.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$49,638.00	\$49,638.00	
Sub Department Total: 215 - Marine		\$0.00	\$0.00	\$0.00	\$334,244.00	\$334,244.00	
Fund Revenue	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$334,244.00	\$334,244.00	0.00
Fund Expenditure	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$334,244.00	\$334,244.00	0.00
Fund Net	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
Department: 211 - Sheriff							
Sub Department: 216 - Special Revenues							
<u>Revenues</u>							
IG - Intergovernmental							
33406	Grants - State Snowmobile	9,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
33408	Grants - Federal	2,983.67	792,073.68	80,000.00	11,793.00	(68,207.00)	-85%
Account Classification Total: IG - Intergovernmental		\$11,983.67	\$797,073.68	\$85,000.00	\$16,793.00	(\$68,207.00)	-80%
CS - Charges for Service							
34435	Reserver Unit	300.00	500.00	200.00	200.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$300.00	\$500.00	\$200.00	\$200.00	\$0.00	0%
FF - Fines and Forfeitures							
33461	Forfeitures - Drug	1,512.00	9,350.00	2,000.00	5,000.00	3,000.00	150%
Account Classification Total: FF - Fines and Forfeitures		\$1,512.00	\$9,350.00	\$2,000.00	\$5,000.00	\$3,000.00	150%
IN - Interest							
39150	Investments - Interest On	899.28	0.00	0.00	300.00	300.00	N/A
Account Classification Total: IN - Interest		\$899.28	\$0.00	\$0.00	\$300.00	\$300.00	
MI - Miscellaneous							
36100	Miscellaneous	13,546.97	0.00	10,000.00	10,000.00	0.00	0%
36340	Donations	0.00	0.00	200.00	200.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$13,546.97	\$0.00	\$10,200.00	\$10,200.00	\$0.00	0%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	278,301.34	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$278,301.34	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	215,531.41	292.65	91,464.00	140,308.00	48,844.00	53%
Account Classification Total: FB - Fund Balances		\$215,531.41	\$292.65	\$91,464.00	\$140,308.00	\$48,844.00	53%
Sub Department Total: 216 - Special Revenues		\$522,074.67	\$807,216.33	\$188,864.00	\$172,801.00	(\$16,063.00)	-9%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
Department: 211 - Sheriff							
Sub Department: 216 - Special Revenues							
<u>Expenditures</u>							
MS - Material and Services							
44110	Supplies - Other	0.00	7,526.04	0.00	10,000.00	10,000.00	N/A
44255	Snowmobile Expenses	9,341.42	91.98	5,000.00	5,000.00	0.00	0%
44569	Reserves Supplies	282.58	567.46	5,614.00	5,814.00	200.00	4%
44575	Drug Forfeiture	0.00	0.00	43,944.00	59,140.00	15,196.00	35%
44670	Equipment	0.00	10,982.35	0.00	81,054.00	81,054.00	N/A
45021	Interest Expense	568.45	258.70	0.00	0.00	0.00	N/A
45800	Refunds	751.99	0.00	0.00	0.00	0.00	N/A
47081	Federal Grant	437,929.48	374,762.18	80,000.00	11,793.00	(68,207.00)	-85%
Account Classification Total: MS - Material and Services		\$448,873.92	\$394,188.71	\$134,558.00	\$172,801.00	\$38,243.00	28%
CO - Capital Outlay							
88360	Equipment	0.00	0.00	47,583.00	0.00	(47,583.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$47,583.00	\$0.00	(\$47,583.00)	-100%
DS - Debt Service							
99950	Interfund Loan Principal	72,908.10	278,301.34	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$72,908.10	\$278,301.34	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	292.65	134,726.28	6,723.00	0.00	(6,723.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$292.65	\$134,726.28	\$6,723.00	\$0.00	(\$6,723.00)	-100%
Sub Department Total: 216 - Special Revenues		\$522,074.67	\$807,216.33	\$188,864.00	\$172,801.00	(\$16,063.00)	-9%
Fund Revenue	Total: 229 - Sheriff - Special Revenue	\$522,074.67	\$807,216.33	\$188,864.00	\$172,801.00	(\$16,063.00)	-9%
Fund Expenditure	Total: 229 - Sheriff - Special Revenue	\$522,074.67	\$807,216.33	\$188,864.00	\$172,801.00	(\$16,063.00)	-9%
Fund Net	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-9%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
Department: 211 - Sheriff							
Sub Department: 217 - Search & Rescue							
<u>Revenues</u>							
IG - Intergovernmental							
33994	Title III	0.00	0.00	0.00	15,000.00	15,000.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	
MI - Miscellaneous							
36340	Donations	0.00	0.00	0.00	500.00	500.00	N/A
36341	Donations - Dive Rescue	0.00	0.00	0.00	500.00	500.00	N/A
36342	Donations - Dog Unit	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	
TI - Interfund Transfers							
39008	Trans - Sheriff Patrol	0.00	0.00	0.00	46,183.00	46,183.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$46,183.00	\$46,183.00	
Sub Department Total: 217 - Search & Rescue		\$0.00	\$0.00	\$0.00	\$62,683.00	\$62,683.00	
<u>Expenditures</u>							
MS - Material and Services							
44090	Operating Expenses	0.00	0.00	0.00	47,673.00	47,673.00	N/A
44097	Dive Rescue	0.00	0.00	0.00	764.00	764.00	N/A
44098	Dog Unit	0.00	0.00	0.00	5,492.00	5,492.00	N/A
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44670	Equipment	0.00	0.00	0.00	1,114.00	1,114.00	N/A
99755	Risk Management	0.00	0.00	0.00	1,380.00	1,380.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	2,585.00	2,585.00	N/A
99780	Space Rent	0.00	0.00	0.00	2,675.00	2,675.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$62,683.00	\$62,683.00	
Sub Department Total: 217 - Search & Rescue		\$0.00	\$0.00	\$0.00	\$62,683.00	\$62,683.00	
Fund Revenue	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$62,683.00	\$62,683.00	0.00

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 229 - Sheriff - Special Revenue

Department: 211 - Sheriff

Sub Department: 217 - Search & Rescue

Fund Expenditure	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$62,683.00	\$62,683.00	0.00
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Fund Net	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 245 - Sheriff - Marine							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
<u>Revenues</u>							
IG - Intergovernmental							
33400	State Marine Board	0.00	208,760.00	274,901.00	0.00	(274,901.00)	-100%
Account Classification Total: IG - Intergovernmental		\$0.00	\$208,760.00	\$274,901.00	\$0.00	(\$274,901.00)	-100%
IN - Interest							
39150	Investments - Interest On	501.52	65.99	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$501.52	\$65.99	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39008	Trans - Sheriff Patrol	28,136.00	24,027.00	19,019.00	0.00	(19,019.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$28,136.00	\$24,027.00	\$19,019.00	\$0.00	(\$19,019.00)	-100%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	88,736.29	93,839.60	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$88,736.29	\$93,839.60	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	186,092.97	(4,723.36)	34,183.00	0.00	(34,183.00)	-100%
Account Classification Total: FB - Fund Balances		\$186,092.97	(\$4,723.36)	\$34,183.00	\$0.00	(\$34,183.00)	-100%
Sub Department Total: 215 - Marine		\$303,466.78	\$321,969.23	\$328,103.00	\$0.00	(\$328,103.00)	-100%
<u>Expenditures</u>							
PS - Personnel Services							
60240	Corporal	1,038.80	0.00	57,928.00	0.00	(57,928.00)	-100%
60260	Patrol Deputy II	96,410.48	111,380.69	55,224.00	0.00	(55,224.00)	-100%
63881	Sick Leave Incentive	1,200.00	1,000.00	1,400.00	0.00	(1,400.00)	-100%
63900	Overtime	6,813.86	4,458.65	5,295.00	0.00	(5,295.00)	-100%
63920	Temporary Help	17,192.00	25,060.00	29,120.00	0.00	(29,120.00)	-100%
63930	FICA	8,923.98	10,618.57	11,128.00	0.00	(11,128.00)	-100%
63940	Workmans Compensation Tax	48.56	82.21	112.00	0.00	(112.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 245 - Sheriff - Marine							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
63941	Workmans Compensation	0.00	2,011.78	3,346.00	0.00	(3,346.00)	-100%
63950	Medical Insurance	23,493.64	22,139.77	25,080.00	0.00	(25,080.00)	-100%
63951	Life Insurance	200.88	174.48	172.00	0.00	(172.00)	-100%
63952	Short Term Disability	40.80	40.80	41.00	0.00	(41.00)	-100%
63953	VEBA	2,303.00	2,450.33	2,263.00	0.00	(2,263.00)	-100%
63970	Retirement - PERS	5,904.85	6,304.90	5,058.00	0.00	(5,058.00)	-100%
63980	Unemployment Compensation	3,008.00	3,164.47	3,346.00	0.00	(3,346.00)	-100%
Account Classification Total: PS - Personnel Services		\$166,578.85	\$188,886.65	\$199,513.00	\$0.00	(\$199,513.00)	-100%
 MS - Material and Services							
44030	Supv Travel & Training	851.62	2,949.00	1,500.00	0.00	(1,500.00)	-100%
44040	Staff Travel & Training	3,155.12	2,096.94	3,346.00	0.00	(3,346.00)	-100%
44110	Supplies - Other	2,389.51	4,259.77	5,500.00	0.00	(5,500.00)	-100%
44250	Vehicle Fuel	9,188.09	6,370.69	19,100.00	0.00	(19,100.00)	-100%
44260	Vehicle Maintenance & Repair	7,096.53	9,167.36	6,000.00	0.00	(6,000.00)	-100%
44290	Uniform Maintenance & Repair	6,107.41	376.77	500.00	0.00	(500.00)	-100%
44300	Equip Maintenance & Repair	6,996.35	8,190.01	1,000.00	0.00	(1,000.00)	-100%
44650	Rent	325.00	250.00	300.00	0.00	(300.00)	-100%
45021	Interest Expense	140.00	137.27	0.00	0.00	0.00	N/A
45770	Uniform Replacement	2,076.95	1,432.99	1,000.00	0.00	(1,000.00)	-100%
46000	Tires	2,431.92	2,586.49	2,000.00	0.00	(2,000.00)	-100%
99755	Risk Management	0.00	0.00	2,030.00	0.00	(2,030.00)	-100%
99760	Insurance/Liability	5,015.00	5,015.00	3,306.00	0.00	(3,306.00)	-100%
99765	Insurance/Workmans Compensation	5,934.00	3,922.22	0.00	0.00	0.00	N/A
99780	Space Rent	0.00	1,234.00	1,283.00	0.00	(1,283.00)	-100%
99782	Steering Committee User Charge	876.00	840.00	840.00	0.00	(840.00)	-100%
Account Classification Total: MS - Material and Services		\$52,583.50	\$48,828.51	\$47,705.00	\$0.00	(\$47,705.00)	-100%
 CO - Capital Outlay							
88360	Equipment	0.00	0.00	80,885.00	0.00	(80,885.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$80,885.00	\$0.00	(\$80,885.00)	-100%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 245 - Sheriff - Marine							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
DS - Debt Service							
99950	Interfund Loan Principal	84,215.34	88,736.29	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$84,215.34	\$88,736.29	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99820	Trans - PERS Reserve	4,812.45	233.44	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$4,812.45	\$233.44	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	(4,723.36)	(4,715.66)	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		(\$4,723.36)	(\$4,715.66)	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 215 - Marine		\$303,466.78	\$321,969.23	\$328,103.00	\$0.00	(\$328,103.00)	-100%
Fund Revenue	Total: 245 - Sheriff - Marine	\$303,466.78	\$321,969.23	\$328,103.00	\$0.00	(\$328,103.00)	-100%
Fund Expenditure	Total: 245 - Sheriff - Marine	\$303,466.78	\$321,969.23	\$328,103.00	\$0.00	(\$328,103.00)	-100%
Fund Net	Total: 245 - Sheriff - Marine	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 700 - Search & Rescue							
Department: 211 - Sheriff							
Sub Department: 217 - Search & Rescue							
<u>Revenues</u>							
IG - Intergovernmental							
33994	Title III	81,171.98	0.00	15,000.00	0.00	(15,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$81,171.98	\$0.00	\$15,000.00	\$0.00	(\$15,000.00)	-100%
IN - Interest							
39150	Investments - Interest On	138.19	41.72	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$138.19	\$41.72	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	0.00	1,417.65	0.00	0.00	0.00	N/A
36340	Donations	1,610.00	423.00	500.00	0.00	(500.00)	-100%
36341	Donations - Dive Rescue	0.00	600.00	500.00	0.00	(500.00)	-100%
36342	Donations - Dog Unit	0.00	10.00	500.00	0.00	(500.00)	-100%
Account Classification Total: MI - Miscellaneous		\$1,610.00	\$2,450.65	\$1,500.00	\$0.00	(\$1,500.00)	-100%
TI - Interfund Transfers							
36330	Trans - General Non Dept	8,148.00	0.00	0.00	0.00	0.00	N/A
39008	Trans - Sheriff Patrol	24,075.00	21,175.00	46,183.00	0.00	(46,183.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$32,223.00	\$21,175.00	\$46,183.00	\$0.00	(\$46,183.00)	-100%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	0.00	12,376.84	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$0.00	\$12,376.84	\$0.00	\$0.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	6,850.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$6,850.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	(1,159.97)	19,248.95	4,992.00	0.00	(4,992.00)	-100%
Account Classification Total: FB - Fund Balances		(\$1,159.97)	\$19,248.95	\$4,992.00	\$0.00	(\$4,992.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 700 - Search & Rescue

Department: 211 - Sheriff

Sub Department: 217 - Search & Rescue

Sub Department Total: 217 - Search & Rescue		\$113,983.20	\$62,143.16	\$67,675.00	\$0.00	(\$67,675.00)	-100%
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Expenditures

PS - Personnel Services

60240	Corporal	26,503.43	0.00	0.00	0.00	0.00	N/A
63441	Certification & Education	1,101.52	0.00	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	200.00	0.00	0.00	0.00	0.00	N/A
63900	Overtime	5,194.42	2,333.67	0.00	0.00	0.00	N/A
63930	FICA	2,203.88	162.07	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	10.94	0.00	0.00	0.00	0.00	N/A
63950	Medical Insurance	5,938.96	0.00	0.00	0.00	0.00	N/A
63951	Life Insurance	50.16	0.00	0.00	0.00	0.00	N/A
63952	Short Term Disability	10.20	0.00	0.00	0.00	0.00	N/A
63953	VEBA	543.13	0.00	0.00	0.00	0.00	N/A
63970	Retirement - PERS	1,962.02	(54.81)	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	632.00	0.00	0.00	0.00	0.00	N/A
63990	Cell Phone Allowance	450.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$44,800.66	\$2,440.93	\$0.00	\$0.00	\$0.00	0%

MS - Material and Services

44090	Operating Expenses	19,830.77	24,694.13	50,000.00	0.00	(50,000.00)	-100%
44096	Title III Operating Expense	20,227.98	32,373.89	0.00	0.00	0.00	N/A
44097	Dive Rescue	0.00	1,550.00	500.00	0.00	(500.00)	-100%
44098	Dog Unit	0.00	0.00	5,492.00	0.00	(5,492.00)	-100%
45021	Interest Expense	177.08	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	3,283.00	0.00	(3,283.00)	-100%
99760	Insurance/Liability	0.00	0.00	5,348.00	0.00	(5,348.00)	-100%
99780	Space Rent	0.00	2,471.00	2,570.00	0.00	(2,570.00)	-100%
Account Classification Total: MS - Material and Services		\$40,235.83	\$61,089.02	\$67,193.00	\$0.00	(\$67,193.00)	-100%

CO - Capital Outlay

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 700 - Search & Rescue							
Department: 211 - Sheriff							
Sub Department: 217 - Search & Rescue							
88360	Equipment	0.00	3,198.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$3,198.00	\$0.00	\$0.00	\$0.00	0%
DS - Debt Service							
99950	Interfund Loan Principal	8,098.71	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$8,098.71	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99820	Trans - PERS Reserve	1,599.05	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$1,599.05	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	19,248.95	(4,584.79)	482.00	0.00	(482.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$19,248.95	(\$4,584.79)	\$482.00	\$0.00	(\$482.00)	-100%
Sub Department Total: 217 - Search & Rescue		\$113,983.20	\$62,143.16	\$67,675.00	\$0.00	(\$67,675.00)	-100%
Fund Revenue	Total: 700 - Search & Rescue	\$113,983.20	\$62,143.16	\$67,675.00	\$0.00	(\$67,675.00)	-100%
Fund Expenditure	Total: 700 - Search & Rescue	\$113,983.20	\$62,143.16	\$67,675.00	\$0.00	(\$67,675.00)	-100%
Fund Net	Total: 700 - Search & Rescue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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Department Mission:

We strive to ensure the safety and provide the highest quality of service to the citizens of Klamath County. This is done by providing security in the Klamath County Courthouse where members of the judiciary, the general public, law enforcement officials, and courthouse employees are able to fulfill their duties, obligations, and responsibilities with a minimal threat of danger to their person and/or property.

Mandated Services:

ORS 1.182 Court facilities security accounts; funding; expenditures; reports

(1) The county treasurer shall deposit moneys received under ORS 137.308 (2) into a court facilities security account maintained by the county treasurer. The following apply to the account:

(a) The moneys in the account and interest upon the account are reserved for the purpose of providing security in buildings that contain state court or justice court facilities other than the Supreme Court, Court of Appeals, Oregon Tax Court or office of the State Court Administrator located within the county.

(b) Expenditures by the county governing body from the court facilities security account shall be made only for developing or implementing a plan for court security improvement, emergency preparedness and business continuity under ORS 1.180.

(c) Moneys deposited in the account under ORS 137.308 (2) and expended under the provisions of this section shall be in addition to any other moneys expended by the county on court facilities security programs and personnel. A county shall not reduce other expenditures on court facilities security programs and personnel by reason of the additional moneys provided under ORS 137.308 (2).

(d) The county treasurer may charge against the court facilities security account an administrative fee for the actual costs associated with maintaining the account. The total administrative fees charged each year may not exceed five percent of the moneys received under ORS 137.308 (2) for that year.

(e) The county treasurer shall provide to the county governing body, the Advisory Committee on Court Security and Emergency Preparedness and the presiding judge of the judicial district at least quarterly a financial report showing all revenues, deposits and expenditures from the court facilities security account maintained by the county treasurer. The county treasurer may charge against the court facilities security account the actual costs associated with providing financial reports under this paragraph.

(f) The presiding judge of the judicial district shall provide to the Chief Justice of the Supreme Court a financial report showing all revenues, deposits and expenditures from the court facilities security account for each fiscal year. The report shall be submitted to the Chief Justice not later than August 30 of each year.

(2) Except as otherwise provided in subsection (3) of this section, a county may not reduce its actual operating expenditures on court facilities security programs and personnel, including funds from all local sources, exclusive of state and federal funds and other short term special funding, below the level of such expenditures in the preceding fiscal year beginning with the 1992-1993 fiscal year.

(3) A county may reduce the operating expenditures described in subsection (2) of this section if the reduction is in an amount no greater than the average reduction in general fund commitment to all county agencies during the fiscal period.

ORS 1.185 County to provide courtrooms, offices and jury rooms

The County in which a circuit court is located and holds court shall provide suitable and sufficient courtrooms, offices and jury rooms for the court, and provide maintenance and utilities for those rooms.

Department Overview:

This department provides security in the Klamath County Courthouse.

Successes and Challenges:

Our security check point in the front atrium area of the Courthouse is the first point of contact with the public and our first chance to divert items and persons that pose a threat to the security of the courthouse, public and staff. Routinely, knives, screwdrivers, other tools and sharp edged instruments are diverted. On rare occasion, machetes, swords and firearms have been detected and diverted at the checkpoint.

Budget Overview:

Major revenue sources for the Court Security Fund are assessments collected by the court. Sixty percent of the moneys received under ORS 137.309 (6), (8) and (9) are deposited into the general fund of the county to be used for the purpose of planning, operating and maintaining county juvenile and adult corrections programs and facilities and drug and alcohol programs approved by the Department of Human Services and the Oregon Health Authority. The other forty percent of the moneys received under ORS 137.309 (6), (8) and (9) into the county's court facilities security account established under ORS 1.182

Major expenditures for the Court Security Fund are personal service costs to maintain deputies in the courthouse for security purposes.

Significant Changes:

Oregon House Bill 2712 calls for a statewide uniform fine structure for low-level violations. This is anticipated to stabilize revenues and increase them in the future.

Revenue projections are down from the previous year based on history of incoming fines and fees from the State. Additionally the State claimed an error in calculation resulted in overpayment to the County in 2012 and the State adjusted the amount we receive.

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.

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
189 Court Security

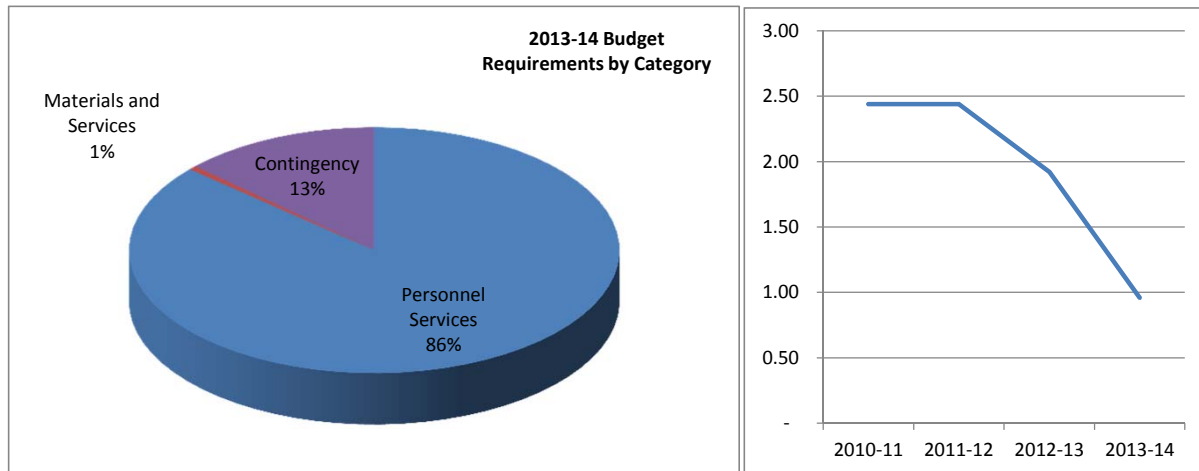
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	102,074	42,244	67,179	33,711
Materials and Services	2,249	216	3,100	200
Debt Service	-	16,064	-	-
Interfund Transfers	-	4,934	-	-
Subtotal Current Expenditures	104,323	63,459	70,279	33,911
Contingency	-	-	-	5,089
Unappropriated Fund Balance	3,603	26,016	-	-
Subtotal Noncurrent Expenditures	3,603	26,016	-	5,089
Total Requirements by Budgetary Category	107,925	89,475	70,279	39,000

<u>Requirements by Fund</u>				
Court Facility Security (290)	107,925	89,475	70,279	39,000
Total Requirements by Fund	107,925	89,475	70,279	39,000

<u>Resources by Budgetary Category</u>				
Fines and Forfeitures	39,587	85,807	70,279	39,000
Investment Earnings	227	66	-	-
Debt Proceeds	16,064	-	-	-
Beginning Fund Balance	52,047	3,603	-	-
Total Resources by Budgetary Category	107,925	89,475	70,279	39,000

Full-Time Employee Equivalents	2.44	2.44	1.92	0.96
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Court Facility Security	39,000	33,711	0.96
Total Mandates	39,000	33,711	0.96



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Sheriff/Court Security	Court Security Officer	29018963850	0.0000	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
Sheriff/Court Security	Court Security Officer	29018963850	0.4800	Non-Union			\$0.00	\$15,003.53	\$345.08	\$930.22	\$217.55	\$345.08	\$14.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,855.50
Sheriff/Court Security	Court Security Officer	29018963850	0.4800	Non-Union			\$0.00	\$15,003.53	\$345.08	\$930.22	\$217.55	\$345.08	\$14.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,855.50
Sheriff/Court Security Total			0.9600				\$0.00	\$30,007.07	\$690.16	\$1,860.44	\$435.10	\$690.16	\$115.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,710.99

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 290 - Court Facility Security							
Department: 189 - Court Facility Security							
<u>Revenues</u>							
FF - Fines and Forfeitures							
34300	Fees - Court	39,587.29	85,807.02	70,279.00	39,000.00	(31,279.00)	-45%
Account Classification Total: FF - Fines and Forfeitures		\$39,587.29	\$85,807.02	\$70,279.00	\$39,000.00	(\$31,279.00)	-45%
IN - Interest							
39150	Investments - Interest On	226.82	65.66	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$226.82	\$65.66	\$0.00	\$0.00	\$0.00	0%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	16,064.38	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$16,064.38	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	52,046.79	3,602.55	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$52,046.79	\$3,602.55	\$0.00	\$0.00	\$0.00	0%
Department Total: 189 - Court Facility Security		\$107,925.28	\$89,475.23	\$70,279.00	\$39,000.00	(\$31,279.00)	-45%
<u>Expenditures</u>							
PS - Personnel Services							
63850	Court Security Officer	78,088.32	41,550.43	59,784.00	30,007.00	(29,777.00)	-50%
63881	Sick Leave Incentive	200.00	0.00	0.00	0.00	0.00	N/A
63900	Overtime	1,868.82	415.43	0.00	0.00	0.00	N/A
63930	FICA	5,743.21	3,210.40	4,573.00	2,296.00	(2,277.00)	-50%
63940	Workmans Compensation Tax	50.31	39.13	72.00	28.00	(44.00)	-61%
63941	Workmans Compensation	0.00	640.60	1,375.00	690.00	(685.00)	-50%
63950	Medical Insurance	10,472.54	0.00	0.00	0.00	0.00	N/A
63951	Life Insurance	92.07	0.00	0.00	0.00	0.00	N/A
63952	Short Term Disability	18.70	0.00	0.00	0.00	0.00	N/A
63953	VEBA	640.67	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	3,084.04	(4,934.42)	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	1,815.00	1,322.72	1,375.00	690.00	(685.00)	-50%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 290 - Court Facility Security							
Department: 189 - Court Facility Security							
Account Classification Total: PS - Personnel Services		\$102,073.68	\$42,244.29	\$67,179.00	\$33,711.00	(\$33,468.00)	-50%
MS - Material and Services							
44090	Operating Expenses	2,076.60	0.00	2,500.00	0.00	(2,500.00)	-100%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	0.00	(100.00)	-100%
45021	Interest Expense	0.00	19.40	0.00	0.00	0.00	N/A
45770	Uniform Replacement	172.45	196.43	500.00	200.00	(300.00)	-60%
Account Classification Total: MS - Material and Services		\$2,249.05	\$215.83	\$3,100.00	\$200.00	(\$2,900.00)	-94%
DS - Debt Service							
99950	Interfund Loan Principal	0.00	16,064.38	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$0.00	\$16,064.38	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99820	Trans - PERS Reserve	0.00	4,934.42	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$4,934.42	\$0.00	\$0.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	5,089.00	5,089.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$5,089.00	\$5,089.00	
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	3,602.55	26,016.31	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$3,602.55	\$26,016.31	\$0.00	\$0.00	\$0.00	0%
Department Total: 189 - Court Facility Security		\$107,925.28	\$89,475.23	\$70,279.00	\$39,000.00	(\$31,279.00)	-45%
Fund Revenue	Total: 290 - Court Facility Security	\$107,925.28	\$89,475.23	\$70,279.00	\$39,000.00	(\$31,279.00)	-45%
Fund Expenditure	Total: 290 - Court Facility Security	\$107,925.28	\$89,475.23	\$70,279.00	\$39,000.00	(\$31,279.00)	-45%
Fund Net	Total: 290 - Court Facility Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-45%

Department: Interoperable Radio Communications System

FY 2014 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.

Successes and Challenges:

- The Klamath County Sheriff's Office was awarded \$80,000 in Homeland Security Grant for adding ice shields on equipment on various mountain tops.
- The microwave and simulcast project is scheduled for completion by the end of this fiscal year.
- Klamath County Interoperable Communications Group partnered up with The Oregon Radio Project (ORP) after OWIN backed out due to state funding 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.

Department: Interoperable Radio
Communications System

FY 2014 Proposed Budget

Significant Changes:

KCICG had partnered with OWIN in order to complete the Microwave Project, but due to the economic downturn OWIN's funding has been severely restricted and their future is unknown. With the uncertainty surrounding OWIN's contribution to the Klamath County Project, the group has decided to budget for additional communications equipment that might be needed.

Key issues:

- The Klamath County Interoperable Communications Group is to ensure that Klamath County continues to have a communications system that is well maintained and up to date with new technology as it progresses into 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.
- An extension was sought and authorized to run the 2011 Homeland Security Grant through October 31, 2013 in order to finish work that could not be performed during winter months.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
218 Interoperable Radio

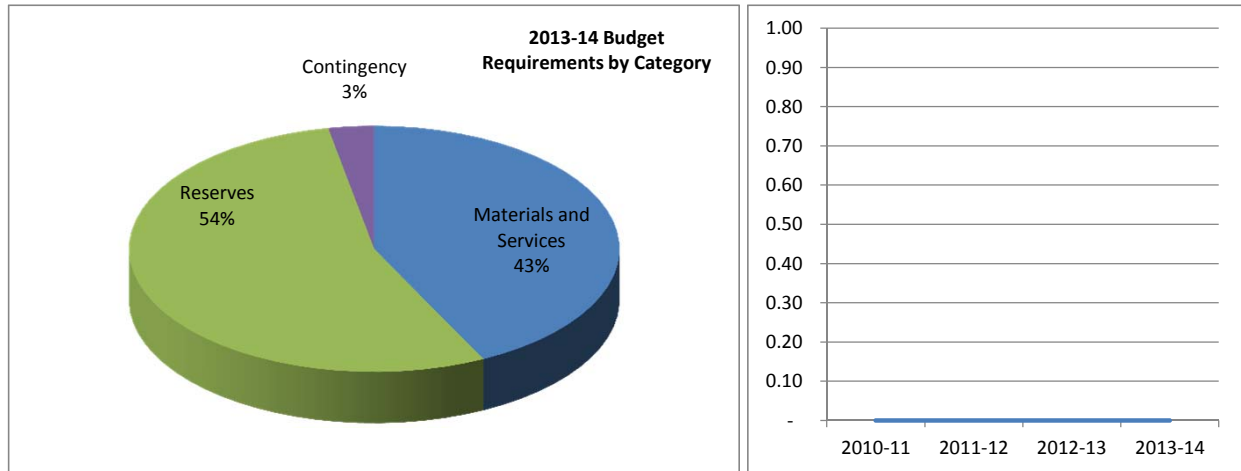
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	31,749	63,483	58,592	196,225
Capital Outlay	-	-	65,000	-
Subtotal Current Expenditures	31,749	63,483	123,592	196,225
Reserves	-	-	200,000	250,000
Contingency	-	-	13,432	13,833
Unappropriated Fund Balance	211,225	248,697	-	-
Subtotal Noncurrent Expenditures	211,225	248,697	213,432	263,833
Total Requirements by Budgetary Category	242,973	312,180	337,024	460,058

<u>Requirements by Fund</u>				
Interoperable Radio Com (9345)	242,973	312,180	337,024	460,058
Total Requirements by Fund	242,973	312,180	337,024	460,058

<u>Resources by Budgetary Category</u>				
Intergovernmental	-	-	-	73,540
Charges for Services	95,077	99,859	100,000	100,000
Investment Earnings	1,506	1,096	2,525	1,200
Beginning Fund Balance	146,390	211,225	234,499	285,318
Total Resources by Budgetary Category	242,973	312,180	337,024	460,058

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Interoperable Radio Communication	460,058	-	-
Total Mandates	460,058	-	-



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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9345 - Interoperable Radio Comm							
Department: 211 - Sheriff							
Sub Department: 218 - Interoperability Communications							
<u>Revenues</u>							
IG - Intergovernmental							
33408	Grants - Federal	0.00	0.00	0.00	73,540.00	73,540.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$73,540.00	\$73,540.00	
CS - Charges for Service							
32190	Revenues - Radio Maintenance	95,076.99	99,858.61	100,000.00	100,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$95,076.99	\$99,858.61	\$100,000.00	\$100,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,506.23	1,096.33	2,525.00	1,200.00	(1,325.00)	-52%
Account Classification Total: IN - Interest		\$1,506.23	\$1,096.33	\$2,525.00	\$1,200.00	(\$1,325.00)	-52%
FB - Fund Balances							
31001	Beginning Fund Balance	146,390.24	211,224.61	234,499.00	285,318.00	50,819.00	22%
Account Classification Total: FB - Fund Balances		\$146,390.24	\$211,224.61	\$234,499.00	\$285,318.00	\$50,819.00	22%
Sub Department Total: 218 - Interoperability Communications		\$242,973.46	\$312,179.55	\$337,024.00	\$460,058.00	\$123,034.00	37%
<u>Expenditures</u>							
MS - Material and Services							
44040	Staff Travel & Training	55.39	0.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	2,882.43	13,987.60	4,433.00	4,000.00	(433.00)	-10%
44620	Utilities - Electricity	4,020.17	7,330.31	7,800.00	7,800.00	0.00	0%
44650	Rent	24,708.69	23,901.12	28,359.00	28,359.00	0.00	0%
44670	Equipment	0.00	7,998.15	0.00	138,540.00	138,540.00	N/A
45020	Contract Services	0.00	9,941.73	18,000.00	12,000.00	(6,000.00)	-33%
45100	Advertising	82.17	0.00	0.00	0.00	0.00	N/A
46603	Utilities	0.00	323.82	0.00	0.00	0.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	5,526.00	5,526.00	N/A
Account Classification Total: MS - Material and Services		\$31,748.85	\$63,482.73	\$58,592.00	\$196,225.00	\$137,633.00	235%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9345 - Interoperable Radio Comm							
Department: 211 - Sheriff							
Sub Department: 218 - Interoperability Communications							
CO - Capital Outlay							
88190	Communications Equipment	0.00	0.00	65,000.00	0.00	(65,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$65,000.00	\$0.00	(\$65,000.00)	-100%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	13,432.00	13,833.00	401.00	3%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$13,432.00	\$13,833.00	\$401.00	3%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	200,000.00	250,000.00	50,000.00	25%
99981	Unappropriated Fund Balance	211,224.61	248,696.82	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$211,224.61	\$248,696.82	\$200,000.00	\$250,000.00	\$50,000.00	25%
Sub Department Total: 218 - Interoperability Communications		\$242,973.46	\$312,179.55	\$337,024.00	\$460,058.00	\$123,034.00	37%
Fund Revenue	Total: 9345 - Interoperable Radio Comm	\$242,973.46	\$312,179.55	\$337,024.00	\$460,058.00	\$123,034.00	37%
Fund Expenditure	Total: 9345 - Interoperable Radio Comm	\$242,973.46	\$312,179.55	\$337,024.00	\$460,058.00	\$123,034.00	37%
Fund Net	Total: 9345 - Interoperable Radio Comm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	37%

Department Mission:

The Klamath County Juvenile Department works to prevent juvenile delinquency and protect the public. We provide guidance, rehabilitation, and accountability for delinquent behavior. This is accomplished through intake, assessment, counseling, court, probation, and detention services.

Mandated by Oregon Law:

Oregon counties are mandated to appoint juvenile counselors and a director to:

- (1) Assist the juvenile court to investigate all matters placed before the court,
- (2) Represent the interests of parties before the court,
- (3) Furnish all information as the court requires, and
- (4) Take charge of youth offenders as directed by the court. ORS 419A.010 and 419A.012.

In addition, juvenile departments must provide mandatory reports to the Oregon Criminal Justice Commission and school districts, as well as mandatory notice of actions to schools and rights to crime victims. Juvenile detention facilities must also meet mandated specifications and inspection standards. ORS 419A.014, 419A.015, 419A.052, 419A.305, 419C.273, and 169.740.

Department Overview:

Service: Working with families to increase guidance of youth.

The Klamath County Juvenile Department provides prevention, assessment, counseling, probation, and detention services for youth through age 17, referred by local law enforcement, schools, or citizens because of criminal behavior. It is the agency of county government responsible for services to youth accused of law violations or judged delinquent by the court.

Klamath County's youth are a vital component of our community and future. Through correction and guidance we work to provide youth with the necessary skills to become productive, responsible, law abiding citizens.

The juvenile department is funded primarily from the Klamath County general fund, with some state funding. The department's three divisions are Administration, Intake/Probation, and Detention services.

Intake/Probation counselors are responsible to meet with youth and families referred to the department to determine appropriate methods of handling cases. Counselors assess the seriousness of alleged offenses, the youth's history, attitude of the youth and family about the offense, and impacts on victims.

Some minor cases are referred back to the family or community diversion programs. Others with more serious offenses may be placed on Formal Accountability contracts or taken to juvenile court. Youths repeating criminal offenses will be adjudicated by the juvenile court.

When the matter proceeds to court, the department will prepare charging instruments, petitions, summons, subpoenas, reports, recommendations, and probation agreements.

Stewardship: Delivering Protection and Accountability.

When a youth is placed on probation by the court, juvenile counselors act as probation officers to insure compliance with the court's order. Counselors perform home and school visits to check on attendance and behavior. Youth are checked regularly to see that treatment appointments are kept, restitution is paid, and community service work is completed. There are approximately 350 youth being supervised by probation officers, informally and formally, at any given time.

Detention services provide temporary care in a 24-hour facility for delinquent youth who pose a danger to others or who are ineligible for less restrictive placement. This protects three principal rights: (1) the community's right to immediate protection from the youth offender, (2) the youth's right to be detained in a safe environment conducive to normal growth and development, and (3) the court's need for unimpeded access to the youth for hearings.

Detention offers mandated programming including education, recreation, counseling, and medication management. We currently average 12 to 14 youth in the facility. In order to maintain security, one staff must operate the central control room during days and evenings; whenever youth are allowed out of sleeping rooms.

Two Group Workers, (1 male and 1 female) provide direct supervision in three shifts around the clock. From 8:00 a.m. to noon, and 5:00 p.m. to 9:00 p.m., an additional part-time Group Worker helps provide supervision. After 9:00 p.m. two Group Workers are on duty to provide supervision and required room checks while youth are sleeping in their rooms.

The National Juvenile Detention Association advocates that a "minimum ratio of one staff to no more than eight (1:8) juveniles during the day" be maintained. Current staffing levels, while not ideal, allow us to meet those standards and provide 16 beds in the 24 bed detention facility for both male and female youth.

Currently, more than 500 youth are detained in the juvenile facility each year. The budget as proposed defunds the facility, laying off **11** FTE detention staff, forcing the department to rent beds in other counties by transporting youth back and forth to out-of-county detention.

The high cost of rentals and transports would cut detention capacity to four beds, or 25% of current capacity. Only the most serious cases would be placed in detention. Most crimes that cause youth to be lodged in detention today, such as thefts, burglary, vandalism, common assaults, weapons possession, and drug crimes will cause youth to be cited to appear in court and immediately released into the community.

Without 75% of current detention capacity, most warrants and failures to appear in court will result in citations to appear in court at a later date. Youth who fail to appear again will receive citations. Perhaps only 100 of youth committing the most serious crimes would be detained, leaving no capacity to lodge 400 youths who have been detained in the past. The functioning of the juvenile justice system will be impaired and ability of the juvenile department to meet all mandated functions will cease.

Vision: Strategic Plan to increase rehabilitation and prevention of crime.

The number of youth and charges referred to the department in the early 1990's rose sharply until they reached a high in 1996 of 2,123 charges referred. There has been a steady decline in those numbers since 1996. During the past four years, the department received an average of 712 referrals annually.

This was the result of stable funding levels (from 1996 to 2008) of public safety agencies, the ability of law enforcement agencies to respond in a more timely manner to law violations, the utilization of our detention facility, the ability of probation officers to better monitor youth on their caseloads, an effective network of mental health services, and an increased awareness in schools and other agencies of the need to intervene quickly, plus development of better prevention programming such as Youth Peer Court, and the Youth Attendance Team (YAT) to reduce truancy, and mentoring coordinated by Citizens for Safe Schools.

In order to continue the success developed during the past 16 years, the juvenile justice system needs to be maintained as a complete system. Additional rehabilitation resources need to be developed to augment and support the system. The detention piece must be maintained to continue to leverage drug and alcohol affected youth into effective rehabilitation treatment.

A strategic plan to develop the necessary resources and revenues to keep the juvenile justice system intact will be presented in additional budget documents. The balance of this narrative will focus on the budget as proposed, resulting in the closure of detention, downsizing of the juvenile department, and loss of capacity to continue meeting mandates.

Budget Overview:

The greatest challenge in preparing the department's budget each year is to maintain a balance of services to the community while performing mandated functions. In developing the juvenile department's budget, we must consider the services the department is required to provide by statute and the protection of the community from violent and/or serious habitual youth offenders.

The department must be able to provide Counselors/Probation Officers to perform intake/assessment services of cases, report to the court, and monitor youth who are on probation. Additionally, we must be able to provide a secure detention facility where youths may be placed for community protection, when ordered by the court, or for rehabilitation services.

This budget adopts the budget cut of \$253,041 from the general fund transfer by eliminating a probation counselor position and 11 FTE in the detention facility. Juvenile detention would be closed, but two part-time on-call positions would be retained to perform transports.

Major revenue:

Other than the general fund, the two major sources of revenue for the juvenile department are currently from (1) the Oregon Youth Authority (OYA) and (2) the two local school districts for Youth Attendance Team (YAT) The revenue received from the Oregon Youth Authority for

diversion services reduces the need for commitment of youth to state correctional facilities and funds approximately 1.5 FTE in the counselor line.

Lake County: Does not have a detention facility and contracts with us to provide approximately 200 days of detention a year, resulting in a minimum of \$18,000 per year.

USDA food reimbursement: Reimbursement in the amount of \$18,000 is received from the USDA for meeting the requirements of the school lunch program. This could be increased if the proposed rehabilitation program leads to an increase in population.

Revenues: Closing detention would reduce revenue from two sources: the Lake County contract and USDA reimbursements for food costs would be lost for a total reduction of \$36,000. Revenues from OYA would be retained, subject to the budget passed by the legislature.

Major expenditures: Other than personnel, our major expenses are materials to supply the detention facility. The food line is used to purchase canned foods, fruit, vegetables, meat and dairy products. Detention provides three meals and a snack to meet USDA specifications for every youth each day of the year. It should be noted we are reimbursed for at least 75% of these costs through the USDA school lunch program.

Expenditures: Closing the juvenile detention facility would decrease expenditures for staffing, materials, and food, but greatly increase expenditures for contract services (detention bed rentals), medical expenses, and expenses related to transport costs. At least two part-time transport staff would be needed. A juvenile counselor position would also be eliminated.

Significant Changes:

Personnel Services

Administrative savings: The director will not take a scheduled step increase.

Probation personnel: One position would be lost to budget cuts. The workload to handle more than 700 referrals annually will increase for the others still employed.

Detention: The detention facility would be closed with the loss of 11 FTE in detention staff. The medical director and nurse would also be cut because there would no longer be medication management in detention. The On-Call staff would be reduced to two positions for transports of youth to detention facilities in other counties.

Materials and services

With detention closed, the need for food, other supplies, and materials will be reduced. Transporting youth to other counties will mean an increase for vehicle fuel and maintenance. Costs for contract services for renting up to four rooms in other county detention centers would be increased. Medical expenses would increase. The juvenile department would have no control over future cost increases.

Key issues:

Mandates: Whether the juvenile justice system could continue to function would be the main concern. After losing 75% of current detention capacity, the juvenile department will not be able to satisfy the mandate to take charge of youth as directed by the court in all cases. Fewer youth will be lodged in detention and fewer youth will be supervised on probation. The effects will be loss of accountability over youth placing greater strain on law enforcement and court resources.

Facility issues: Closing the juvenile detention facility would be different than closing a jail pod. Once closed, Klamath County would not be free to reopen the facility unless the Oregon Youth Authority and the Oregon Department of Corrections agreed to re-certify the facility. The state agencies would likely require that re-certification depend on bringing the 1962 parts of the facility up to current earthquake and fire suppression codes. This could require upgrading or demolishing the old side of the building. Current use of the older part of the facility is “grandfathered in” due to continuous use. The risk is that once closed, juvenile detention might not be reopened without considerable reconstruction or demolition cost.

Staffing levels: Detention staff would be eliminated. Probation services remain a concern where staff has been downsized from 9 FTE to 5.6 positions in four years. Probation staffing would be reduced by one position, increasing caseloads.

High caseloads have meant that some cases do not receive enough attention. The department must respond to cases presented by law enforcement and meet mandates to furnish assistance to the juvenile court. The department currently struggles to assist law enforcement agencies and the court with existing personnel. It is doubtful that the department would be able to meet mandates if this budget is implemented.

State budget issues: We remain concerned with the impact of budget on the Oregon Youth Authority (OYA). The Governor’s budget proposal is for a status quo budget for OYA, but the legislative process is not completed. The OYA may continue to reduce numbers of available correctional facility beds. These facilities house the state’s high-risk youth. Reductions in OYA beds are felt in local communities.

Ten years ago Klamath County accessed 14 beds in the state system. This has been reduced to 6 beds currently. In downsizing, OYA has shifted youths from correctional facilities to less secure community placement. Pressure then builds on the juvenile department. Some OYA youths continue to commit new crimes, adding to county caseloads, supervision, and detention.

In summary, as OYA has reduced budget, fewer correctional beds have been available to counties for delinquent youth. Responsibility has been shifted to the local community. Yet, county budget cuts during the past four years have reduced services to levels minimally necessary to provide mandated services.

Despite reductions, the juvenile department continues to attempt to meet mandates, create new revenues, consolidate functions, and provide a balanced program of intake, case management, court services, and detention.

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
231 Juvenile

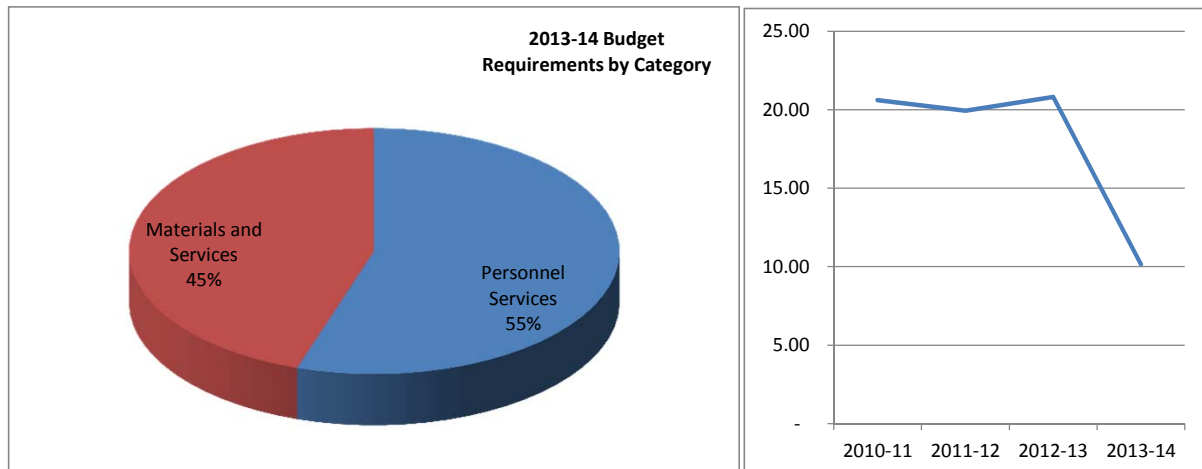
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	1,158,305	1,154,698	1,186,322	663,932
Materials and Services	315,931	310,072	319,583	541,507
Debt Service	25,412	97,899	-	-
Interfund Transfers	6,978	8,432	-	-
Subtotal Current Expenditures	1,506,626	1,571,102	1,505,905	1,205,439
Unappropriated Fund Balance	3,796	-	-	-
Subtotal Noncurrent Expenditures	3,796	-	-	-
Total Requirements by Budgetary Category	1,510,422	1,571,102	1,505,905	1,205,439

<u>Requirements by Fund</u>				
General Fund (101)	1,506,626	1,567,287	1,505,905	1,205,439
Juvenile Special Projects (601)	4,126	3,815	-	-
Total Requirements by Fund	1,510,752	1,571,102	1,505,905	1,205,439

<u>Resources by Budgetary Category</u>				
Licenses, Fees and Permits	-	-	100	100
Intergovernmental	229,846	284,653	251,841	214,516
Charges for Services	-	-	-	2,000
Fines and Forfeitures	832	1,309	1,000	1,000
Investment Earnings	40	19	-	-
Miscellaneous	16,173	16,314	16,100	4,000
Interfund Transfers	1,259,775	1,265,010	1,236,864	983,823
Beginning Fund Balance	4,086	3,796	-	-
Total Resources by Budgetary Category	1,510,752	1,571,102	1,505,905	1,205,439

Full-Time Employee Equivalents	20.60	19.94	20.82	10.15
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Juvenile - Admin	178,601	151,309	2.00
Juvenile - Probation	566,906	503,121	7.75
Juvenile - Detention	459,932	9,502	0.40
Total Mandates	1,205,439	663,932	10.15



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Juvenile/Administration	Juvenile Director	10023110160950	1.0000	Non-union	DF13	3	\$0.00	\$67,858.56	\$1,560.75	\$4,207.23	\$983.95	\$1,560.75	\$34.45	\$9,300.00	\$0.00	\$86.04	\$20.40	\$10,857.37	\$96,469.50
Juvenile/Administration	Office Manager- 40 hrs.	10023110161500	1.0000	Non-Union	UF18	3	\$0.00	\$35,448.41	\$815.31	\$2,197.80	\$514.00	\$815.31	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$5,671.75	\$54,838.32
			2.0000				\$0.00	\$103,306.98	\$2,376.06	\$6,405.03	\$1,497.95	\$2,376.06	\$68.90	\$18,600.00	\$0.00	\$106.92	\$40.80	\$16,529.12	\$151,307.82
Juvenile/Probation	Juv. Justice Specialist	10023123260949	1.0000	Non-Union	UH20	7	\$0.00	\$46,750.32	\$1,075.26	\$2,898.52	\$677.88	\$1,075.26	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$7,480.05	\$69,333.02
Juvenile/Probation	Juvenile Counselor	10023123260970	1.0000	Non-Union	UH20	7	\$0.00	\$46,750.32	\$1,075.26	\$2,898.52	\$677.88	\$1,075.26	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$7,480.05	\$69,333.02
Juvenile/Probation	Juvenile Counselor	10023123260970	1.0000	Non-Union	UH20	7	\$0.00	\$46,750.32	\$1,075.26	\$2,898.52	\$677.88	\$1,075.26	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$7,480.05	\$69,333.02
Juvenile/Probation	Juvenile Counselor	10023123260970	1.0000	Non-Union	UH20	2	\$0.00	\$39,020.00	\$897.46	\$2,419.24	\$565.79	\$897.46	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$6,243.20	\$59,418.88
Juvenile/Probation	Juvenile Coun. Grant	10023123260975	1.0000	Non-Union	UH20	7	\$0.00	\$46,750.32	\$1,075.26	\$2,898.52	\$677.88	\$1,075.26	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$7,480.05	\$69,333.02
Juvenile/Probation	Supervising Juvenile Coun	10023123260990	1.0000	Non-Union	UF24	7	\$0.00	\$56,604.00	\$1,301.89	\$3,509.45	\$820.76	\$1,301.89	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$9,056.64	\$81,970.36
Juvenile/Probation	Legal Assistant II	10023123261547	0.7500	Local 121	LH11	6	\$0.00	\$24,934.56	\$573.49	\$1,545.94	\$361.55	\$573.49	\$25.84	\$6,975.00	\$0.00	\$20.88	\$20.40	\$3,989.53	\$39,020.69
Juvenile/Probation	Office Assistant II-Rep.	10023123261600	1.0000	Local 121	LH06	7	\$0.00	\$26,454.96	\$608.46	\$1,640.21	\$383.60	\$608.46	\$34.45	\$9,300.00	\$0.00	\$20.88	\$20.40	\$4,232.79	\$43,304.22
Juvenile	Overtime	10023123263900	0.0000	Non Union			\$0.00	\$1,847.45	\$42.49	\$114.54	\$26.79	\$42.49	\$0.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,074.67
			7.7500				\$0.00	\$335,862.25	\$7,724.83	\$20,823.46	\$4,870.00	\$7,724.83	\$267.91	\$72,075.00	\$0.00	\$167.04	\$163.20	\$53,442.37	\$503,120.89
Juvenile/Detention	Secure Transport	10023123363910	0.1000	Non-Union	UH12	1	\$0.00	\$1,457.28	\$33.52	\$90.35	\$21.13	\$33.52	\$3.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,639.06
Juvenile/Detention	Secure Transport	10023123363910	0.3000	Non-Union	UH12	1	\$0.00	\$6,996.61	\$160.92	\$433.79	\$101.45	\$160.92	\$9.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,863.62
			0.40				\$0.00	\$8,453.89	\$194.44	\$524.14	\$122.58	\$194.44	\$13.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,502.68
			10.1500				\$0.00	\$447,623.11	\$10,295.33	\$27,752.63	\$6,490.54	\$10,295.33	\$350.00	\$90,675.00	\$0.00	\$273.96	\$204.00	\$69,971.48	\$663,931.39

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32181	Fees - Probation	0.00	0.00	100.00	100.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	0%
IG - Intergovernmental							
33290	OYA Diversion	49,563.00	84,650.63	68,000.00	68,000.00	0.00	0%
33291	OYA Individualized Services	0.00	1,085.60	6,516.00	6,516.00	0.00	0%
33405	Grants	0.00	0.00	0.00	60,000.00	60,000.00	N/A
33409	Safe Schools Healthy Start	62,312.19	63,070.00	61,325.00	0.00	(61,325.00)	-100%
33425	Delinquent Prevention Plan	58,403.00	99,739.00	80,000.00	80,000.00	0.00	0%
33433	Out of County - Juvenile/ HR	39,710.00	20,140.00	18,000.00	0.00	(18,000.00)	-100%
33438	Reimb - USDA Food	19,857.44	15,967.92	18,000.00	0.00	(18,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$229,845.63	\$284,653.15	\$251,841.00	\$214,516.00	(\$37,325.00)	-15%
CS - Charges for Service							
34205	Discovery	0.00	0.00	0.00	2,000.00	2,000.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	
FF - Fines and Forfeitures							
35680	Revenues - Client Assistance	832.25	1,309.15	1,000.00	1,000.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		\$832.25	\$1,309.15	\$1,000.00	\$1,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	16,173.00	16,314.03	16,000.00	4,000.00	(12,000.00)	-75%
36340	Donations	0.00	0.00	100.00	0.00	(100.00)	-100%
Account Classification Total: MI - Miscellaneous		\$16,173.00	\$16,314.03	\$16,100.00	\$4,000.00	(\$12,100.00)	-75%
TI - Interfund Transfers							
36330	Trans - General Non Dept	1,259,775.39	1,265,010.18	1,236,864.00	983,823.00	(253,041.00)	-20%
Account Classification Total: TI - Interfund Transfers		\$1,259,775.39	\$1,265,010.18	\$1,236,864.00	\$983,823.00	(\$253,041.00)	-20%
Department Total: 231 - Juvenile		\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$1,205,439.00	(\$300,466.00)	-20%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 100 - General Fund

Department: 231 - Juvenile

Expenditures

PS - Personnel Services

60949	Juvenile Justice Specialist	45,789.85	45,234.72	46,571.00	46,751.00	180.00	0%
60950	Juvenile Director	80,780.88	109,334.18	67,191.00	67,859.00	668.00	1%
60955	Asst Driector Juvenile	64,176.00	48,645.00	0.00	0.00	0.00	N/A
60970	Juvenile Counselor	158,261.06	149,348.00	158,265.00	132,521.00	(25,744.00)	-16%
60975	Counselor - Grant	45,789.93	45,854.80	46,571.00	46,751.00	180.00	0%
60990	Supv Juvenile Counselor	55,440.00	55,515.60	56,604.00	56,604.00	0.00	0%
61010	Juvenile Groupworker	308,509.03	282,446.79	314,156.00	0.00	(314,156.00)	-100%
61500	Office Manager	33,733.23	30,959.28	33,906.00	35,449.00	1,543.00	5%
61547	Legal Assistant II	15,318.23	15,459.97	24,243.00	24,935.00	692.00	3%
61600	Office Assistant II	24,372.91	25,415.14	26,354.00	26,455.00	101.00	0%
61857	Medical Services Director	12,000.00	14,400.00	14,400.00	0.00	(14,400.00)	-100%
62395	Registered Nurse	0.00	6,381.93	12,047.00	0.00	(12,047.00)	-100%
63900	Overtime	12,165.43	12,824.93	18,000.00	1,847.00	(16,153.00)	-90%
63910	Secure Transport	0.00	0.00	0.00	8,454.00	8,454.00	N/A
63925	On Call Group Worker	29,239.75	35,224.06	34,000.00	0.00	(34,000.00)	-100%
63930	FICA	62,835.08	64,535.09	65,201.00	34,243.00	(30,958.00)	-47%
63940	Workmans Compensation Tax	421.52	556.28	855.00	349.00	(506.00)	-59%
63941	Workmans Compensation	0.00	12,020.07	19,603.00	10,295.00	(9,308.00)	-47%
63950	Medical Insurance	111,962.03	104,271.25	148,635.00	90,675.00	(57,960.00)	-39%
63951	Life Insurance	558.51	463.85	464.00	274.00	(190.00)	-41%
63952	Short Term Disability	400.26	396.79	388.00	204.00	(184.00)	-47%
63960	Retirement - General	76,220.26	75,095.45	79,265.00	69,971.00	(9,294.00)	-12%
63980	Unemployment Compensation	20,331.00	20,314.61	19,603.00	10,295.00	(9,308.00)	-47%
Account Classification Total: PS - Personnel Services		\$1,158,304.96	\$1,154,697.79	\$1,186,322.00	\$663,932.00	(\$522,390.00)	-44%

MS - Material and Services

44010	Mgmt Travel & Training	389.74	149.68	1,000.00	1,000.00	0.00	0%
44040	Staff Travel & Training	103.06	1,274.40	2,500.00	2,000.00	(500.00)	-20%
44050	Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44080	Office Machine Repairs	618.46	671.48	1,000.00	1,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
44100	Supplies - Office	2,921.02	2,931.92	4,500.00	4,500.00	0.00	0%
44110	Supplies - Other	8,590.75	6,746.17	12,069.00	2,000.00	(10,069.00)	-83%
44200	Dues / Fees	1,528.00	1,528.00	1,800.00	1,800.00	0.00	0%
44250	Vehicle Fuel	3,105.54	3,305.90	6,008.00	21,000.00	14,992.00	250%
44260	Vehicle Maintenance & Repair	1,459.94	1,663.15	3,000.00	7,500.00	4,500.00	150%
44280	Radio / TV Maint / Repair	0.00	0.00	500.00	0.00	(500.00)	-100%
44450	Witness Fees	0.00	0.00	400.00	0.00	(400.00)	-100%
44500	Consultant Services	0.00	996.72	6,516.00	500.00	(6,016.00)	-92%
44640	Telephone	3,432.17	5,063.96	5,000.00	5,000.00	0.00	0%
44700	Postage	741.64	631.45	1,000.00	2,700.00	1,700.00	170%
45020	Contract Services	7,532.94	7,139.37	7,900.00	261,323.00	253,423.00	3208%
45080	Medical Services / Supplies	0.00	0.00	1,000.00	7,820.00	6,820.00	682%
45680	Client Assistance	92.74	779.15	1,000.00	1,000.00	0.00	0%
46440	Testing/Evaluation	996.42	414.46	1,000.00	1,000.00	0.00	0%
46600	Food	20,858.89	21,089.72	31,000.00	500.00	(30,500.00)	-98%
99755	Risk Management	0.00	0.00	7,357.00	7,402.00	45.00	1%
99760	Insurance/Liability	11,516.00	11,516.00	11,983.00	13,861.00	1,878.00	16%
99765	Insurance/Workmans Compensation	62,218.00	50,197.93	0.00	0.00	0.00	N/A
99770	Internal Services	76,804.00	76,804.00	76,804.00	74,767.00	(2,037.00)	-3%
99780	Space Rent	103,446.00	107,689.00	126,976.00	114,009.00	(12,967.00)	-10%
99781	Steering Committee Hardware Charge	7,200.00	6,750.00	6,750.00	5,250.00	(1,500.00)	-22%
99782	Steering Committee User Charge	2,376.00	2,730.00	2,520.00	4,575.00	2,055.00	82%
Account Classification Total: MS - Material and Services		\$315,931.31	\$310,072.46	\$319,583.00	\$541,507.00	\$221,924.00	69%
DS - Debt Service							
99950	Interfund Loan Principal	24,735.52	97,270.48	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	676.48	628.78	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$25,412.00	\$97,899.26	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	5,360.00	3,000.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	1,618.00	1,617.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$6,978.00	\$4,617.00	\$0.00	\$0.00	\$0.00	0%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 100 - General Fund

Department: 231 - Juvenile

	Department Total: 231 - Juvenile	\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$1,205,439.00	(\$300,466.00)	-20%
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Fund Revenue	Total: 100 - General Fund	\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$1,205,439.00	(\$300,466.00)	-20%
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Fund Expenditure	Total: 100 - General Fund	\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$1,205,439.00	(\$300,466.00)	-20%
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Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-20%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32181	Fees - Probation	0.00	0.00	100.00	0.00	(100.00)	-100%
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$0.00	\$100.00	\$0.00	(\$100.00)	-100%
IG - Intergovernmental							
33290	OYA Diversion	49,563.00	84,650.63	68,000.00	0.00	(68,000.00)	-100%
33291	OYA Individualized Services	0.00	1,085.60	6,516.00	0.00	(6,516.00)	-100%
33409	Safe Schools Healthy Start	62,312.19	63,070.00	61,325.00	0.00	(61,325.00)	-100%
33425	Delinquent Prevention Plan	58,403.00	99,739.00	80,000.00	0.00	(80,000.00)	-100%
33433	Out of County - Juvenile/ HR	39,710.00	20,140.00	18,000.00	0.00	(18,000.00)	-100%
33438	Reimb - USDA Food	19,857.44	15,967.92	18,000.00	0.00	(18,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$229,845.63	\$284,653.15	\$251,841.00	\$0.00	(\$251,841.00)	-100%
FF - Fines and Forfeitures							
35680	Revenues - Client Assistance	832.25	1,309.15	1,000.00	0.00	(1,000.00)	-100%
Account Classification Total: FF - Fines and Forfeitures		\$832.25	\$1,309.15	\$1,000.00	\$0.00	(\$1,000.00)	-100%
MI - Miscellaneous							
36100	Miscellaneous	16,173.00	16,314.03	16,000.00	0.00	(16,000.00)	-100%
36340	Donations	0.00	0.00	100.00	0.00	(100.00)	-100%
Account Classification Total: MI - Miscellaneous		\$16,173.00	\$16,314.03	\$16,100.00	\$0.00	(\$16,100.00)	-100%
TI - Interfund Transfers							
36330	Trans - General Non Dept	1,259,775.39	1,265,010.18	1,236,864.00	0.00	(1,236,864.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$1,259,775.39	\$1,265,010.18	\$1,236,864.00	\$0.00	(\$1,236,864.00)	-100%
Department Total: 231 - Juvenile		\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$0.00	(\$1,505,905.00)	-100%
Revenues Total		\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$0.00	(\$1,505,905.00)	-100%

Expenditures

PS - Personnel Services

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
60949	Juvenile Justice Specialist	45,789.85	45,234.72	46,571.00	0.00	(46,571.00)	-100%
60950	Juvenile Director	80,780.88	109,334.18	67,191.00	0.00	(67,191.00)	-100%
60955	Asst Driector Juvenile	64,176.00	48,645.00	0.00	0.00	0.00	N/A
60970	Juvenile Counselor	158,261.06	149,348.00	158,265.00	0.00	(158,265.00)	-100%
60975	Counselor - Grant	45,789.93	45,854.80	46,571.00	0.00	(46,571.00)	-100%
60990	Supv Juvenile Counselor	55,440.00	55,515.60	56,604.00	0.00	(56,604.00)	-100%
61010	Juvenile Groupworker	308,509.03	282,446.79	314,156.00	0.00	(314,156.00)	-100%
61500	Office Manager	33,733.23	30,959.28	33,906.00	0.00	(33,906.00)	-100%
61547	Legal Assistant II	15,318.23	15,459.97	24,243.00	0.00	(24,243.00)	-100%
61600	Office Assistant II	24,372.91	25,415.14	26,354.00	0.00	(26,354.00)	-100%
61857	Medical Services Director	12,000.00	14,400.00	14,400.00	0.00	(14,400.00)	-100%
62395	Registered Nurse	0.00	6,381.93	12,047.00	0.00	(12,047.00)	-100%
63900	Overtime	12,165.43	12,824.93	18,000.00	0.00	(18,000.00)	-100%
63925	On Call Group Worker	29,239.75	35,224.06	34,000.00	0.00	(34,000.00)	-100%
63930	FICA	62,835.08	64,535.09	65,201.00	0.00	(65,201.00)	-100%
63940	Workmans Compensation Tax	421.52	556.28	855.00	0.00	(855.00)	-100%
63941	Workmans Compensation	0.00	12,020.07	19,603.00	0.00	(19,603.00)	-100%
63950	Medical Insurance	111,962.03	104,271.25	148,635.00	0.00	(148,635.00)	-100%
63951	Life Insurance	558.51	463.85	464.00	0.00	(464.00)	-100%
63952	Short Term Disability	400.26	396.79	388.00	0.00	(388.00)	-100%
63960	Retirement - General	76,220.26	75,095.45	79,265.00	0.00	(79,265.00)	-100%
63980	Unemployment Compensation	20,331.00	20,314.61	19,603.00	0.00	(19,603.00)	-100%
Account Classification Total: PS - Personnel Services		\$1,158,304.96	\$1,154,697.79	\$1,186,322.00	\$0.00	(\$1,186,322.00)	-100%

MS - Material and Services

44010	Mgmt Travel & Training	389.74	149.68	1,000.00	0.00	(1,000.00)	-100%
44040	Staff Travel & Training	103.06	1,274.40	2,500.00	0.00	(2,500.00)	-100%
44080	Office Machine Repairs	618.46	671.48	1,000.00	0.00	(1,000.00)	-100%
44100	Supplies - Office	2,921.02	2,931.92	4,500.00	0.00	(4,500.00)	-100%
44110	Supplies - Other	8,590.75	6,746.17	12,069.00	0.00	(12,069.00)	-100%
44200	Dues / Fees	1,528.00	1,528.00	1,800.00	0.00	(1,800.00)	-100%
44250	Vehicle Fuel	3,105.54	3,305.90	6,008.00	0.00	(6,008.00)	-100%
44260	Vehicle Maintenance & Repair	1,459.94	1,663.15	3,000.00	0.00	(3,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
44280	Radio / TV Maint / Repair	0.00	0.00	500.00	0.00	(500.00)	-100%
44450	Witness Fees	0.00	0.00	400.00	0.00	(400.00)	-100%
44500	Consultant Services	0.00	996.72	6,516.00	0.00	(6,516.00)	-100%
44640	Telephone	3,432.17	5,063.96	5,000.00	0.00	(5,000.00)	-100%
44700	Postage	741.64	631.45	1,000.00	0.00	(1,000.00)	-100%
45020	Contract Services	7,532.94	7,139.37	7,900.00	0.00	(7,900.00)	-100%
45080	Medical Services / Supplies	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%
45680	Client Assistance	92.74	779.15	1,000.00	0.00	(1,000.00)	-100%
46440	Testing/Evaluation	996.42	414.46	1,000.00	0.00	(1,000.00)	-100%
46600	Food	20,858.89	21,089.72	31,000.00	0.00	(31,000.00)	-100%
99755	Risk Management	0.00	0.00	7,357.00	0.00	(7,357.00)	-100%
99760	Insurance/Liability	11,516.00	11,516.00	11,983.00	0.00	(11,983.00)	-100%
99765	Insurance/Workmans Compensation	62,218.00	50,197.93	0.00	0.00	0.00	N/A
99770	Internal Services	76,804.00	76,804.00	76,804.00	0.00	(76,804.00)	-100%
99780	Space Rent	103,446.00	107,689.00	126,976.00	0.00	(126,976.00)	-100%
99781	Steering Committee Hardware Charge	7,200.00	6,750.00	6,750.00	0.00	(6,750.00)	-100%
99782	Steering Committee User Charge	2,376.00	2,730.00	2,520.00	0.00	(2,520.00)	-100%
Account Classification Total: MS - Material and Services		\$315,931.31	\$310,072.46	\$319,583.00	\$0.00	(\$319,583.00)	-100%
DS - Debt Service							
99950	Interfund Loan Principal	24,735.52	97,270.48	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	676.48	628.78	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$25,412.00	\$97,899.26	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	5,360.00	3,000.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	1,618.00	1,617.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$6,978.00	\$4,617.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 231 - Juvenile		\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$0.00	(\$1,505,905.00)	-100%
Fund Revenue	Total: 100 - General Fund	\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$0.00	(\$1,505,905.00)	-100%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
	Fund Expenditure	Total: 100 - General Fund	\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$0.00 (\$1,505,905.00)	-100%
	Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 101 - Administration							
<u>Revenues</u>							
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	0.00	178,601.00	178,601.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$178,601.00	\$178,601.00	
Sub Department Total: 101 - Administration		\$0.00	\$0.00	\$0.00	\$178,601.00	\$178,601.00	
<u>Expenditures</u>							
PS - Personnel Services							
60950	Juvenile Director	0.00	0.00	0.00	67,859.00	67,859.00	N/A
61500	Office Manager	0.00	0.00	0.00	35,449.00	35,449.00	N/A
63930	FICA	0.00	0.00	0.00	7,903.00	7,903.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	69.00	69.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	2,376.00	2,376.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	18,600.00	18,600.00	N/A
63951	Life Insurance	0.00	0.00	0.00	107.00	107.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	41.00	41.00	N/A
63960	Retirement - General	0.00	0.00	0.00	16,529.00	16,529.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	2,376.00	2,376.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$151,309.00	\$151,309.00	
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44200	Dues / Fees	0.00	0.00	0.00	1,800.00	1,800.00	N/A
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44700	Postage	0.00	0.00	0.00	1,200.00	1,200.00	N/A
45020	Contract Services	0.00	0.00	0.00	7,900.00	7,900.00	N/A
99755	Risk Management	0.00	0.00	0.00	740.00	740.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	1,386.00	1,386.00	N/A
99770	Internal Services	0.00	0.00	0.00	7,477.00	7,477.00	N/A
99780	Space Rent	0.00	0.00	0.00	2,306.00	2,306.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 101 - Administration							
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	525.00	525.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	458.00	458.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$27,292.00	\$27,292.00	
Sub Department Total: 101 - Administration		\$0.00	\$0.00	\$0.00	\$178,601.00	\$178,601.00	
Fund Revenue	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$178,601.00	\$178,601.00	0.00
Fund Expenditure	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$178,601.00	\$178,601.00	0.00
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 232 - Probation							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32181	Fees - Probation	0.00	0.00	0.00	100.00	100.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	
IG - Intergovernmental							
33290	OYA Diversion	0.00	0.00	0.00	68,000.00	68,000.00	N/A
33291	OYA Individualized Services	0.00	0.00	0.00	6,516.00	6,516.00	N/A
33405	Grants	0.00	0.00	0.00	60,000.00	60,000.00	N/A
33425	Delinquent Prevention Plan	0.00	0.00	0.00	80,000.00	80,000.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$214,516.00	\$214,516.00	
CS - Charges for Service							
34205	Discovery	0.00	0.00	0.00	2,000.00	2,000.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	
FF - Fines and Forfeitures							
35680	Revenues - Client Assistance	0.00	0.00	0.00	1,000.00	1,000.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	0.00	4,000.00	4,000.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	0.00	345,290.00	345,290.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$345,290.00	\$345,290.00	
Sub Department Total: 232 - Probation		\$0.00	\$0.00	\$0.00	\$566,906.00	\$566,906.00	

Expenditures

PS - Personnel Services

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 232 - Probation							
60949	Juvenile Justice Specialist	0.00	0.00	0.00	46,751.00	46,751.00	N/A
60970	Juvenile Counselor	0.00	0.00	0.00	132,521.00	132,521.00	N/A
60975	Counselor - Grant	0.00	0.00	0.00	46,751.00	46,751.00	N/A
60990	Supv Juvenile Counselor	0.00	0.00	0.00	56,604.00	56,604.00	N/A
61547	Legal Assistant II	0.00	0.00	0.00	24,935.00	24,935.00	N/A
61600	Office Assistant II	0.00	0.00	0.00	26,455.00	26,455.00	N/A
63900	Overtime	0.00	0.00	0.00	1,847.00	1,847.00	N/A
63930	FICA	0.00	0.00	0.00	25,693.00	25,693.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	267.00	267.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	7,725.00	7,725.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	72,075.00	72,075.00	N/A
63951	Life Insurance	0.00	0.00	0.00	167.00	167.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	163.00	163.00	N/A
63960	Retirement - General	0.00	0.00	0.00	53,442.00	53,442.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	7,725.00	7,725.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$503,121.00	\$503,121.00	

MS - Material and Services

44040	Staff Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44050	Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44080	Office Machine Repairs	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44110	Supplies - Other	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44250	Vehicle Fuel	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44260	Vehicle Maintenance & Repair	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44500	Consultant Services	0.00	0.00	0.00	500.00	500.00	N/A
44640	Telephone	0.00	0.00	0.00	3,500.00	3,500.00	N/A
44700	Postage	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45680	Client Assistance	0.00	0.00	0.00	1,000.00	1,000.00	N/A
46440	Testing/Evaluation	0.00	0.00	0.00	1,000.00	1,000.00	N/A
99755	Risk Management	0.00	0.00	0.00	1,851.00	1,851.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	3,465.00	3,465.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 232 - Probation							
99770	Internal Services	0.00	0.00	0.00	18,692.00	18,692.00	N/A
99780	Space Rent	0.00	0.00	0.00	22,320.00	22,320.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	1,313.00	1,313.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	1,144.00	1,144.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$63,785.00	\$63,785.00	
Sub Department Total: 232 - Probation		\$0.00	\$0.00	\$0.00	\$566,906.00	\$566,906.00	
Fund Revenue	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$566,906.00	\$566,906.00	0.00
Fund Expenditure	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$566,906.00	\$566,906.00	0.00
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 233 - Detention							
<u>Revenues</u>							
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	0.00	459,932.00	459,932.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$459,932.00	\$459,932.00	
Sub Department Total: 233 - Detention		\$0.00	\$0.00	\$0.00	\$459,932.00	\$459,932.00	
<u>Expenditures</u>							
Department: 231 - Juvenile							
Sub Department: 233 - Detention							
PS - Personnel Services							
63910	Secure Transport	0.00	0.00	0.00	8,454.00	8,454.00	N/A
63930	FICA	0.00	0.00	0.00	647.00	647.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	13.00	13.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	194.00	194.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	194.00	194.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$9,502.00	\$9,502.00	
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44110	Supplies - Other	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44250	Vehicle Fuel	0.00	0.00	0.00	20,000.00	20,000.00	N/A
44260	Vehicle Maintenance & Repair	0.00	0.00	0.00	6,500.00	6,500.00	N/A
44640	Telephone	0.00	0.00	0.00	500.00	500.00	N/A
44700	Postage	0.00	0.00	0.00	500.00	500.00	N/A
45020	Contract Services	0.00	0.00	0.00	253,423.00	253,423.00	N/A
45080	Medical Services / Supplies	0.00	0.00	0.00	7,820.00	7,820.00	N/A
46600	Food	0.00	0.00	0.00	500.00	500.00	N/A
99755	Risk Management	0.00	0.00	0.00	4,811.00	4,811.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	9,010.00	9,010.00	N/A
99770	Internal Services	0.00	0.00	0.00	48,598.00	48,598.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 233 - Detention							
99780	Space Rent	0.00	0.00	0.00	89,383.00	89,383.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	3,412.00	3,412.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	2,973.00	2,973.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$450,430.00	\$450,430.00	
Sub Department Total: 233 - Detention		\$0.00	\$0.00	\$0.00	\$459,932.00	\$459,932.00	
Fund Revenue	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$459,932.00	\$459,932.00	0.00
Fund Expenditure	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$459,932.00	\$459,932.00	0.00
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 601 - Juvenile - Special Projects							
Department: 231 - Juvenile							
Sub Department: 375 - Special Projects							
Revenues							
IN - Interest							
39150	Investments - Interest On	40.00	19.37	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$40.00	\$19.37	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balances							
31001	Beginning Fund Balance	4,085.72	3,795.73	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$4,085.72	\$3,795.73	\$0.00	\$0.00	\$0.00	0.00
Sub Department Total: 375 - Special Projects		\$4,125.72	\$3,815.10	\$0.00	\$0.00	\$0.00	0.00
Expenditures							
MS - Material and Services							
44110	Supplies - Other	329.99	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$329.99	\$0.00	\$0.00	\$0.00	\$0.00	0.00
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	3,815.10	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$3,815.10	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	3,795.73	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$3,795.73	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Sub Department Total: 375 - Special Projects		\$4,125.72	\$3,815.10	\$0.00	\$0.00	\$0.00	0.00
Fund Revenue	Total: 601 - Juvenile - Special Projects	\$4,125.72	\$3,815.10	\$0.00	\$0.00	\$0.00	0.00
Fund Expenditure	Total: 601 - Juvenile - Special Projects	\$4,125.72	\$3,815.10	\$0.00	\$0.00	\$0.00	0.00
Fund Net	Total: 601 - Juvenile - Special Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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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)

Department: Animal Control

FY 2014 Proposed Budget

- 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 two people; the Animal Control Officer and an Office Technician. 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 two Assistant Animal Control Officer positions may be opened and filled. License revenues have been low as a result of the economy and the loss of two Assistant Animal Control Officers.

Successes and Challenges:

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-current
CALL FOR SERVICE	578	660	613	466	1050	681	812	850
CRIMINAL INCIDENTS	18	26	14	10	15	9	6	15
CITATIONS	453	369	338	286	420	276	866	465

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. The Animal Control Officer has attended the Reserve Police Officer Academy.

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 pays \$60,000 per contract year to the Klamath Animal Shelter. Dogs that are required to remain longer than 90 days due to a judicial or administrative order are billed at a rate of \$10 per day / per dog at the additional cost to the Klamath County Animal Control. This is a rare event, however, there is potential for a large abuse or neglect investigation that could significantly impact the Animal Control budget.

The contract with the Klamath Animal Shelter automatically renews for successive one-year terms unless terminated and is open for re-negotiation prior to April 1st of every year.

Significant Changes:

In the past, Klamath County Animal Control, with a full staffing of an Animal Control Officers and an Office Technician, has been able to manage the high volume of calls we receive on a daily basis. With an increase in the number of criminal cases and high volume of calls, the one remaining officer can't keep up with the compliance of licensing too. With the licensing being a major part of our revenue it is extremely important that our new part time officer focus on getting the licensing numbers up.

Key Issues:

- Improving revenue streams to the department through increased license compliance enforcement and canvassing, 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
2013-2014 Budget Financial Presentation
251 Dog Control

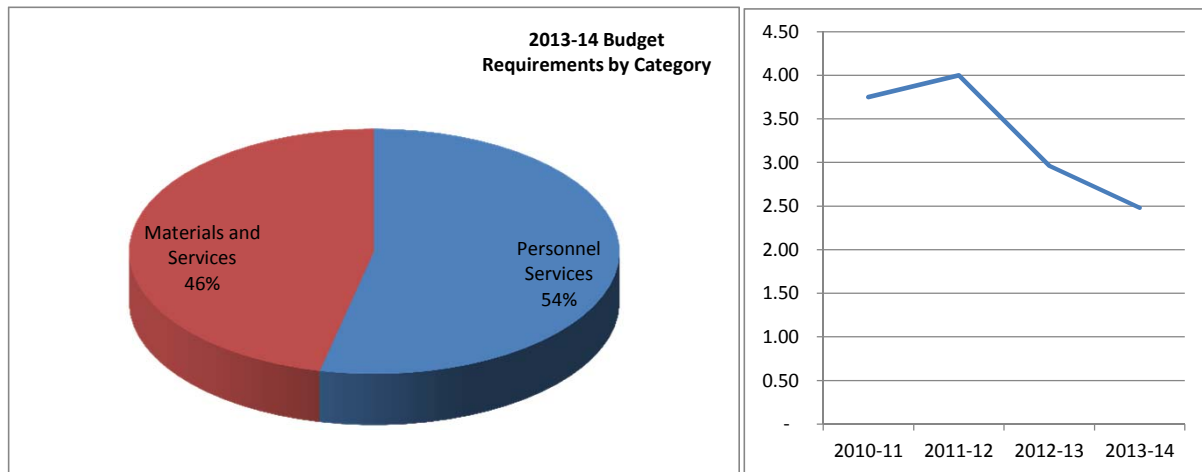
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	221,275	165,048	150,841	154,030
Materials and Services	146,320	135,467	150,727	133,572
Debt Service	-	14,563	-	-
Interfund Transfers	2,071	308	-	-
Subtotal Current Expenditures	369,666	315,386	301,568	287,602
Unappropriated Fund Balance	2,995	18,123	-	-
Subtotal Noncurrent Expenditures	2,995	18,123	-	-
Total Requirements by Budgetary Category	372,660	333,509	301,568	287,602

<u>Requirements by Fund</u>				
Dog Control (710)	372,660	333,509	301,568	287,602
Total Requirements by Fund	372,660	333,509	301,568	287,602

<u>Resources by Budgetary Category</u>				
Licenses, Fees and Permits	272,054	278,421	292,068	280,602
Charges for Services	2,103	2,178	3,500	2,000
Fines and Forfeitures	11,444	9,781	6,000	5,000
Investment Earnings	369	-	-	-
Debt Proceeds	14,563	-	-	-
Miscellaneous	-	135	-	-
Interfund Transfers	-	40,000	-	-
Beginning Fund Balance	72,127	2,995	-	-
Total Resources by Budgetary Category	372,660	333,509	301,568	287,602

Full-Time Employee Equivalents	3.75	4.00	2.96	2.48
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Juvenile	287,602	154,030	2.48
Total Mandates	287,602	154,030	2.48



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Animal Control	Office Technician	71025161495	1.0000	Local 121	LH10	3	\$0.00	\$28,558.96	\$656.86	\$1,770.66	\$414.10	\$656.86	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,569.43	\$46,002.60
Animal Control	Animal Control Officer	71025163420	1.0000	Non-union	DF05	6	\$480.00	\$61,796.28	\$1,421.31	\$3,831.37	\$896.05	\$1,421.31	\$34.45	\$9,300.00	\$86.04	\$20.40	\$9,887.40	\$88,694.62
Animal Control	Assistant Animal Control Officer	71025163430	0.4800	Non-union	UH20	1	\$0.00	\$17,208.46	\$395.79	\$1,066.92	\$249.52	\$395.79	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$19,333.03
			2.4800				\$480.00	\$107,563.70	\$2,473.97	\$6,668.95	\$1,559.67	\$2,473.97	\$85.44	\$18,600.00	\$106.92	\$40.80	\$14,456.84	\$154,030.25

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 710 - Dog Control							
Department: 251 - Dog Control							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32130	Licenses - Dog	210,254.95	209,913.35	225,068.00	213,202.00	(11,866.00)	-5%
34231	Fees - NSF Check	430.00	909.50	500.00	600.00	100.00	20%
35061	Deposits - Rabies	1,158.99	2,060.00	1,500.00	1,500.00	0.00	0%
35070	Fees - Late	32,588.00	34,323.00	30,000.00	30,300.00	300.00	1%
35080	Fees - Impound	17,609.59	20,113.48	20,000.00	20,000.00	0.00	0%
35081	Fees - Boarding	10,012.87	11,101.66	15,000.00	15,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$272,054.40	\$278,420.99	\$292,068.00	\$280,602.00	(\$11,466.00)	-4%
CS - Charges for Service							
34224	Microchips	2,103.00	2,178.00	3,500.00	2,000.00	(1,500.00)	-43%
Account Classification Total: CS - Charges for Service		\$2,103.00	\$2,178.00	\$3,500.00	\$2,000.00	(\$1,500.00)	-43%
FF - Fines and Forfeitures							
34300	Fees - Court	11,443.91	9,781.14	6,000.00	5,000.00	(1,000.00)	-17%
Account Classification Total: FF - Fines and Forfeitures		\$11,443.91	\$9,781.14	\$6,000.00	\$5,000.00	(\$1,000.00)	-17%
IN - Interest							
39150	Investments - Interest On	369.41	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$369.41	\$0.00	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	0.00	134.50	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$134.50	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	0.00	40,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	0%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	14,562.72	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$14,562.72	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 710 - Dog Control							
Department: 251 - Dog Control							
FB - Fund Balances							
31001	Beginning Fund Balance	72,126.69	2,994.51	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$72,126.69	\$2,994.51	\$0.00	\$0.00	\$0.00	0%
Department Total: 251 - Dog Control		\$372,660.13	\$333,509.14	\$301,568.00	\$287,602.00	(\$13,966.00)	-5%
<u>Expenditures</u>							
PS - Personnel Services							
61495	Office Technician	8,384.65	25,808.60	27,143.00	28,559.00	1,416.00	5%
61600	Office Assistant II	14,068.66	0.00	0.00	0.00	0.00	N/A
63420	Animal Control Officer	74,113.22	47,448.00	49,343.00	61,316.00	11,973.00	24%
63430	Asst Animal Control Officer	65,592.96	43,988.68	34,205.00	17,208.00	(16,997.00)	-50%
63930	FICA	12,012.16	8,870.10	8,594.00	8,229.00	(365.00)	-4%
63940	Workmans Compensation Tax	66.89	81.24	111.00	85.00	(26.00)	-23%
63941	Workmans Compensation	0.00	1,015.90	2,584.00	2,474.00	(110.00)	-4%
63950	Medical Insurance	27,491.70	21,990.18	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	166.04	131.59	107.00	107.00	0.00	0%
63952	Short Term Disability	74.80	62.90	41.00	41.00	0.00	0%
63960	Retirement - General	14,124.53	11,598.96	8,489.00	14,457.00	5,968.00	70%
63980	Unemployment Compensation	3,579.00	2,771.63	2,584.00	2,474.00	(110.00)	-4%
63990	Cell Phone Allowance	1,600.00	1,280.00	1,440.00	480.00	(960.00)	-67%
Account Classification Total: PS - Personnel Services		\$221,274.61	\$165,047.78	\$150,841.00	\$154,030.00	\$3,189.00	2%
MS - Material and Services							
44010	Mgmt Travel & Training	123.73	533.80	200.00	50.00	(150.00)	-75%
44100	Supplies - Office	2,639.78	1,731.13	3,000.00	2,500.00	(500.00)	-17%
44110	Supplies - Other	4,610.06	2,354.96	5,000.00	2,000.00	(3,000.00)	-60%
44130	Supplies - Ammunition	0.00	5.47	400.00	400.00	0.00	0%
44200	Dues / Fees	0.00	0.00	50.00	75.00	25.00	50%
44250	Vehicle Fuel	11,582.56	11,735.50	17,000.00	10,000.00	(7,000.00)	-41%
44260	Vehicle Maintenance & Repair	3,870.29	1,754.27	2,500.00	1,500.00	(1,000.00)	-40%
44290	Uniform Maintenance & Repair	505.86	649.78	750.00	750.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 710 - Dog Control							
Department: 251 - Dog Control							
44570	Fees for Service	1,309.80	1,333.48	1,650.00	1,600.00	(50.00)	-3%
44640	Telephone	3,093.42	3,431.81	2,600.00	1,500.00	(1,100.00)	-42%
44650	Rent	11,424.00	8,111.36	14,000.00	14,200.00	200.00	1%
44700	Postage	8,284.02	4,823.11	6,000.00	7,000.00	1,000.00	17%
45020	Contract Services	60,000.00	61,776.00	60,000.00	60,000.00	0.00	0%
45021	Interest Expense	0.00	185.91	0.00	0.00	0.00	N/A
45920	Vet Expense	2,792.49	1,510.54	2,000.00	1,000.00	(1,000.00)	-50%
99755	Risk Management	0.00	0.00	914.00	957.00	43.00	5%
99760	Insurance/Liability	1,630.00	1,630.00	1,489.00	1,791.00	302.00	20%
99765	Insurance/Workmans Compensation	1,952.00	936.10	0.00	0.00	0.00	N/A
99770	Internal Services	30,054.00	30,054.00	30,054.00	22,969.00	(7,085.00)	-24%
99780	Space Rent	0.00	0.00	0.00	0.00	0.00	N/A
99781	Steering Committee Hardware Charge	2,250.00	2,700.00	2,700.00	3,450.00	750.00	28%
99782	Steering Committee User Charge	198.00	210.00	420.00	1,830.00	1,410.00	336%
Account Classification Total: MS - Material and Services		\$146,320.01	\$135,467.22	\$150,727.00	\$133,572.00	(\$17,155.00)	-11%
DS - Debt Service							
99950	Interfund Loan Principal	0.00	14,562.72	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$0.00	\$14,562.72	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99015	Trans - Emergency Services	800.00	0.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	963.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	308.00	308.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$2,071.00	\$308.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	2,994.51	18,123.42	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$2,994.51	\$18,123.42	\$0.00	\$0.00	\$0.00	0%
Department Total: 251 - Dog Control		\$372,660.13	\$333,509.14	\$301,568.00	\$287,602.00	(\$13,966.00)	-5%
Fund Revenue	Total: 710 - Dog Control	\$372,660.13	\$333,509.14	\$301,568.00	\$287,602.00	(\$13,966.00)	-5%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 710 - Dog Control							
Department: 251 - Dog Control							
Fund Expenditure	Total: 710 - Dog Control	\$372,660.13	\$333,509.14	\$301,568.00	\$287,602.00	(\$13,966.00)	-5%
Fund Net	Total: 710 - Dog Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-5%

Department Mission:

The mission of Klamath County Emergency Management is to create and maintain an Emergency Management System that meets the intent and requirements of ORS 401 in planning, preparing and providing for the prevention, mitigation, response and recovery (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 or EOC)
 - Establish an incident command structure for management of incidents by all local emergency services agencies
 - Coordinate with Oregon Emergency Management (OEM)
 - Integrate effective practices as established by National Incident Management System (NIMS)
 - Emergency Preparedness
 - Emergency Response

Within this section, there are two areas which need particular attention: 1) establish a functional Emergency Operations Center and 2) Jointly establish policies, etc. with cities having EM programs. That is not to say that the other areas are as good as they could be, just that they are functioning at some level.

As of 2012 we have a physical facility (EOC) which is minimally equipped. Next to acquire are VHF radios and emergency power. Staff to operate the EOC need to be recruited, trained and developed.

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 contracts or incur obligations to prepare, mitigate and respond to emergency/disaster
 - County shall assess whether emergency exists

ORS 401.335

- Expressly authorized to acquire...by purchase, lease, or otherwise, sites for temporary housing...enter into arrangements to prepare/equip sites for housing units.

Currently we perform most of these functions. However, there are some that need further attention. These include: 1) Enter into agreements with other jurisdictions, agencies and non-governmental organizations for a variety of cooperative functions and 2) Create procedures and provide training so the process is not “personality dependent”.

Emergency Management Program Grant (EMPG) Requirements (FY 2013)

- Planning
 - EOP is updated (**due fall 2013**).
 - CPG 101v.2 *Plan Analysis Tool* completed on EOP (**done**)
 - Complete *Threats and Hazards Identification and Risk Assessment* (**done**)
 - Natural Hazard Mitigation Plan (NHMP) current and FEMA approved (**current and approved**)
 - Convene Natural Hazard Committee twice per year (**once**)
 - Identify organizations having role in shelter management (**not done**)
 - Develop/enhance COOP plans (**in progress – Public Health**)
- Training
 - Twenty (20) hrs. EM related training (**done**)
 - Complete NIMS training (*completed*) (**done**)
 - Complete Professional Development Series (7 courses) (**done**)
 - Participate OEM Grants Workshop (**done**)
 - OPS Center training (**done**)
 - Report public education and outreach activities (**reported, few**)
 - Participate in state level Multi-Year Training and Exercise Plan Workshop (**done**)
 - Develop a local Multi-Year Training and Exercise Plan (**done**)

- Exercise Program
 - Develop, conduct, and participate in quarterly exercises (**done**)
 - Develop, conduct and participate in annual full scale exercise (**done**)
 - Conduct/Participate in one Amateur Radio equipment test/exercise (**done**)
 - Submit EMERS, After Action Reports, and Corrective Actions/Improvement Plans to ETO within 60 days of exercise, actual occurrence, or special event activity (**done**)
 - EMPG fund staff must participate in three exercises (**done**)

Due to the many changes and uncertainties in Emergency Management, achieving these requirements (and thus maintaining grant eligibility) remains a challenge and a priority.

Self-Imposed Services:

- Continuity of Government Planning (COOP)
- Installation/training/development of a virtual Emergency Operation Center (EOC) and EOC operating tool – OpsCenter
- Basic ICS training for BOCC and Department Directors
- Establish Emergency Operation Center (ORS requirement)
- Citizen Emergency Response Teams (CERT)
- NIMSCAST Administrator (tracks NIMS requirements county-wide)
- Incident Command System Instruction
- Unified Public Safety Committee
- All Hazard Type III Incident Management Team (county-wide)
- Support for other agencies' exercises (beyond our own minimum Exercise requirements)
- Local Emergency Planning Committee
- Create ability to access the Emergency Alert System
- Education of the Public

Department Overview:

Emergency Management is essentially a coordinating entity that seeks to develop planning, preparedness, mitigation, and response to larger scale incidents. It does not, in and of itself, deal with emergencies or provide emergency services, but rather serves as an enabler for a myriad of other entities to effectively and efficiently perform their functions in a large scale incident. A variety of tools and techniques are used to further this end.

Successes and Challenges:

The county needs:

- an Emergency Operations Center
 - physical site now exists (success!)
 - need VHF radio
 - need emergency power
 - recruit/train staff

- Public Education
- Public Emergency Notification System(s)
 - Media (radio, TV, newspaper)
 - Telephone land line
 - Telephone text
 - Telephone
- Evacuation Plans
- Shelters
 - Working with Red Cross
 - Some identified
- Damage Assessment teams
- Citizens Emergency Response Teams

A radio system supporting Emergency Management, Animal Control, ODF, Sky Lakes, all Ambulance Services and HAM volunteers on Hamaker Mountain. is located in an old building which needs extensive work/replacement.

An All Hazards Type III Incident Management Team has been organized and has successfully managed two events even before becoming official (H1N1 and Merrill Water Outage). The Merrill situation showcases the need for cities and towns in Klamath County to be more involved in all aspects of Emergency Management. The team needs more development.

Budget Overview:

Budget is 50% General Fund 50% grant funded (EMPG). 1:1 match on reimbursable basis. This year available EMPG match is \$60,144 or less (County must match).

Budget supports one 0.6 FTE Emergency Manager. One vehicle is supported. Funded some basic hardware and supplies to create a functioning EOP. The work of Emergency Management is nearly all personal services.

It may well be possible to identify other county expenditures that could fall within EMPG reimbursements. Conferencing with Department heads might reveal these.

Significant Changes:

This department has functioned successfully, if on a limited basis, with a 0.6 FTE Emergency Manager.

Emergency Management established an Emergency Operations Center in the area of the Search and Rescue Compound on Summers Lane (half of the building being used by the Water Master). This results in significant increases in rent/utilities. Furniture and some equipment has been acquired. This is a major improvement and a long sought for improvement in the County's ability to manage incidents/disasters and is required by ORS.

Key issues:

As with all publically funded entities, shrinking revenues and increasing costs are the chief impediments. Given the funding level and associated staffing level, careful prioritization of tasks is critical. ('Important' vs. 'Urgent')

There may be other grants that could be sought. Typically, grants are single-purpose, short-duration and usually associated with capital expenditures, not ongoing personnel-dependent programs.

Plans, of which there are many, require periodic updating. All County departments should have a Continuity of Operations Plan. Animals in Disaster Plan is outdated. Evacuation and Shelter Plans are needed.

We have very, very few agreements between the county and other political and private entities. These formal documents are vital to an efficient Emergency Management program, but are people-intensive to develop and maintain. Many of these needs have been identified in the new EOP. The Emergency Manager will be tasked to negotiate these. These will need to be prioritized and placed in our work plan.

Development of a robust volunteer program should be quite helpful, both for on-going operations and response to major incidents. We have a few, but can use more. We should explore the use of college and even high school student interns, projects, etc. to further leverage limited funds.

Establish better volunteer documentation and a volunteer management system for liability protection and efficiency. Human Resources has expressed a similar need. Perhaps, we can work together to reduce duplication of effort.

Communication with the general public is under developed. Greater use of the web and social media should be explored. While a reverse 9-1-1 system is probably beyond our fiscal capability, we should explore other more financially viable, possibilities. Methods being explored include: reverse 9-1-1, cell phone, e-mail, NOAA radios, EAS to mass media (newspaper, radio, TV). Each has advantages and disadvantages, reaches different audiences, have varying effectiveness and, of course, costs vary widely.

Local Emergency Planning Committee (hazardous materials) needs to be re-energized.

Natural Hazards Mitigation Committee needs to be energized.

Working with Behavioral Health and Wellness and other such agencies to address Special Populations needs.

Should have County Ordinances concerning Emergency Declarations, etc.

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
271 Emergency Management

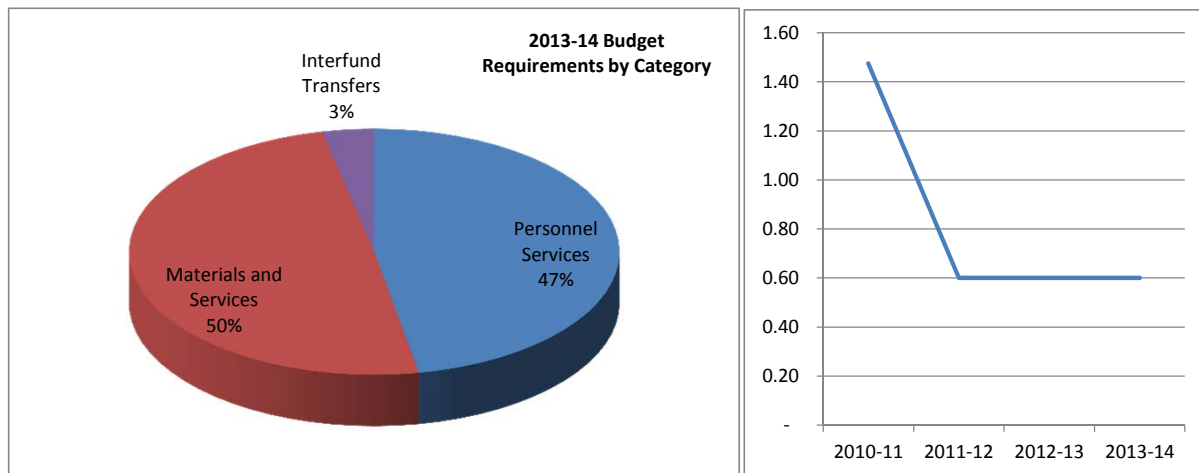
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	53,917	43,417	48,940	51,378
Materials and Services	43,140	66,971	61,801	54,033
Capital Outlay	3,644	-	-	-
Interfund Transfers	3,824	5,252	5,175	3,719
Total Requirements by Budgetary Category	104,525	115,640	115,916	109,130

<u>Requirements by Fund</u>				
General Fund (100)	104,525	115,640	115,916	109,130
Total Requirements by Fund	104,525	115,640	115,916	109,130

<u>Resources by Budgetary Category</u>				
Intergovernmental	32,219	36,341	57,833	54,565
Charges for Services	10,939	319	250	-
Contributions and Donations	9,431	-	-	-
Interfund Transfers	51,935	77,931	57,833	54,565
Sale of Capital Assets	-	1,050	-	-
Total Resources by Budgetary Category	104,525	115,640	115,916	109,130

Full-Time Employee Equivalents	1.48	0.60	0.60	0.60
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Emergency Management	109,130	51,378	0.60
Total Mandates	109,130	51,378	0.60



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Emergency Management	County Emergency Manager	10027161700	0.6000	Non-Union	UF25 - 0.60	7	\$0.00	\$35,661.60	\$820.22	\$2,211.02	\$517.09	\$820.22	\$20.67	\$5,580.00	\$20.88	\$20.40	\$5,705.86	\$51,377.95
			0.6000				\$0.00	\$35,661.60	\$820.22	\$2,211.02	\$517.09	\$820.22	\$20.67	\$5,580.00	\$20.88	\$20.40	\$5,705.86	\$51,377.95

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 271 - Emergency Management							
<u>Revenues</u>							
IG - Intergovernmental							
33445	Oregon Emergency Management	32,219.49	36,341.00	57,833.00	54,565.00	(3,268.00)	-6%
Account Classification Total: IG - Intergovernmental		\$32,219.49	\$36,341.00	\$57,833.00	\$54,565.00	(\$3,268.00)	-6%
CS - Charges for Service							
32190	Revenues - Radio Maintenance	10,938.75	318.78	250.00	0.00	(250.00)	-100%
Account Classification Total: CS - Charges for Service		\$10,938.75	\$318.78	\$250.00	\$0.00	(\$250.00)	-100%
MI - Miscellaneous							
36100	Miscellaneous	9,430.97	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$9,430.97	\$0.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36270	Trans - Dog Control	800.00	0.00	0.00	0.00	0.00	N/A
36330	Trans - General Non Dept	51,135.43	77,930.50	57,833.00	54,565.00	(3,268.00)	-6%
Account Classification Total: TI - Interfund Transfers		\$51,935.43	\$77,930.50	\$57,833.00	\$54,565.00	(\$3,268.00)	-6%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	1,050.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,050.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 271 - Emergency Management		\$104,524.64	\$115,640.28	\$115,916.00	\$109,130.00	(\$6,786.00)	-6%
<u>Expenditures</u>							
Department: 271 - Emergency Management							
PS - Personnel Services							
61700	Emergency Manager	27,535.52	35,830.86	35,661.00	35,662.00	1.00	0%
61701	Deputy Emergency Manager	13,779.17	0.00	0.00	0.00	0.00	N/A
61705	Emergency Management Assistant	4,532.44	0.00	0.00	0.00	0.00	N/A
63930	FICA	3,468.90	2,741.07	2,728.00	2,728.00	0.00	0%
63940	Workmans Compensation Tax	9.32	15.63	22.00	21.00	(1.00)	-5%
63941	Workmans Compensation	0.00	261.49	820.00	820.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 271 - Emergency Management							
63950	Medical Insurance	272.38	0.00	4,860.00	5,580.00	720.00	15%
63951	Life Insurance	33.93	87.24	86.00	21.00	(65.00)	-76%
63952	Short Term Disability	12.42	20.40	20.00	20.00	0.00	0%
63960	Retirement - General	2,697.77	3,583.08	3,923.00	5,706.00	1,783.00	45%
63980	Unemployment Compensation	1,215.00	877.23	820.00	820.00	0.00	0%
63990	Cell Phone Allowance	360.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$53,916.85	\$43,417.00	\$48,940.00	\$51,378.00	\$2,438.00	5%
MS - Material and Services							
44050	Training	73.60	2,236.89	2,500.00	1,000.00	(1,500.00)	-60%
44100	Supplies - Office	442.62	1,459.29	1,500.00	1,000.00	(500.00)	-33%
44110	Supplies - Other	19.99	710.22	2,858.00	1,146.00	(1,712.00)	-60%
44113	Office Equipment	0.00	921.54	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	9,138.92	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	9,527.03	0.00	0.00	0.00	N/A
44200	Dues / Fees	50.00	200.00	150.00	250.00	100.00	67%
44250	Vehicle Fuel	1,385.58	855.75	2,000.00	2,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	833.62	895.35	1,500.00	1,500.00	0.00	0%
44280	Radio / TV Maint / Repair	269.79	1,187.42	2,000.00	2,000.00	0.00	0%
44620	Utilities - Electricity	1,345.86	940.35	2,000.00	1,500.00	(500.00)	-25%
44640	Telephone	1,984.99	2,040.18	1,700.00	1,700.00	0.00	0%
44670	Equipment	0.00	0.00	2,000.00	500.00	(1,500.00)	-75%
44700	Postage	9.85	15.83	100.00	100.00	0.00	0%
99755	Risk Management	0.00	0.00	81.00	604.00	523.00	646%
99760	Insurance/Liability	2,435.00	2,435.00	132.00	1,130.00	998.00	756%
99765	Insurance/Workmans Compensation	24.00	34.51	0.00	0.00	0.00	N/A
99770	Internal Services	31,134.00	31,134.00	31,134.00	27,866.00	(3,268.00)	-10%
99780	Space Rent	1,385.00	2,129.00	10,586.00	10,072.00	(514.00)	-5%
99781	Steering Committee Hardware Charge	1,350.00	900.00	1,350.00	750.00	(600.00)	-44%
99782	Steering Committee User Charge	396.00	210.00	210.00	915.00	705.00	336%
Account Classification Total: MS - Material and Services		\$43,139.90	\$66,971.28	\$61,801.00	\$54,033.00	(\$7,768.00)	-13%

CO - Capital Outlay

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 271 - Emergency Management							
88190	Communications Equipment	3,643.89	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$3,643.89	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	1,456.00	1,456.00	0.00	(1,456.00)	-100%
99783	Trans - Phones	106.00	77.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	3,718.00	3,719.00	3,719.00	3,719.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$3,824.00	\$5,252.00	\$5,175.00	\$3,719.00	(\$1,456.00)	-28%
Department Total: 271 - Emergency Management		\$104,524.64	\$115,640.28	\$115,916.00	\$109,130.00	(\$6,786.00)	-6%
Fund Revenue Total: 100 - General Fund		\$104,524.64	\$115,640.28	\$115,916.00	\$109,130.00	(\$6,786.00)	-6%
Fund Expenditure Total: 100 - General Fund		\$104,524.64	\$115,640.28	\$115,916.00	\$109,130.00	(\$6,786.00)	-6%
Fund Net Total: 100 - General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-6%

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Klamath County, Oregon 2013-2014 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 within the County. It also includes care and construction of bicycle trails and operations of the county landfills.

310 – Public Works

510 – Solid Waste

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Department Mission:

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

Mandated Services:

- Keep County Roads in repair
 - Maintain a complete and accurate cost account for road work
- Oregon Revised Statutes do not provide any specifics regarding the level of maintenance and repair required for County Roads. Klamath County must decide on a level that is affordable, but still maintain the road network and infrastructure to meet the needs of the community. (See 3 alternatives under “Challenges”)

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 21 bridges. We are currently working on the replacement of bridges on Johnson Road and South Merrill Road.
 - Major long term projects
 - Other projects as they develop
- Bicycle Trails
 - 1% of Motor Vehicle Apportionment – Restricted to bike trails that are in Road right-of-ways. Cannot be spent on the A-canal bike path because it is on Bureau of Reclamation land and not in a right-of-way.
- Klamath Falls Streets
 - Checking account for City Street Maintenance – The City of Klamath Falls submits a list of planned projects that they anticipate using the funds for. Upon completion of the project, they submit a billing to the County showing all expenditures proving the funds are only used on city street projects.

- Equipment Reserve
 - Large equipment purchases/replacement equipment purchases

Successes and Challenges:

Successes:

- Longevity of work force – 15 out of 43.98 employees with > 20 years
- Pavement Condition Index (PCI) of 82 on a 0-100 scale, calculated by Capitol Asset, Inc. via visual inspections May 2010.
- Proactive Bridge Replacement Program
- \$99 million in the bank – Previous visionaries who worked in the Public Works Department created the Road Reserve fund. They were aware that Safety Net payments would potentially someday be eliminated. Their goal was to build enough of a savings to be able to rely on interest as a source of income to contribute to maintaining the County road system.

Challenges:

- Longevity of work force – Large payouts at retirement, need to keep succession plan up to date.
- Forest Payments based on actual cut as of 13/14 fiscal year, although potential “Safety Net” extensions are still in play 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 and as revenues decrease and costs increase, the cycle is changing to every 10 years.

- 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 43.98 employees.

Key issues:

- Reconstruction of Crosby - Altamont – This year's phase (phase III) is from Hilyard to Onyx.
- Foothills Multi-use path – Multi use path will be built along Foothills Boulevard with access to the Steen's Sports Park and existing sidewalk network on Washburn and Homedale.
- 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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Klamath County, Oregon
2013-2014 Budget Financial Presentation
310 Public Works

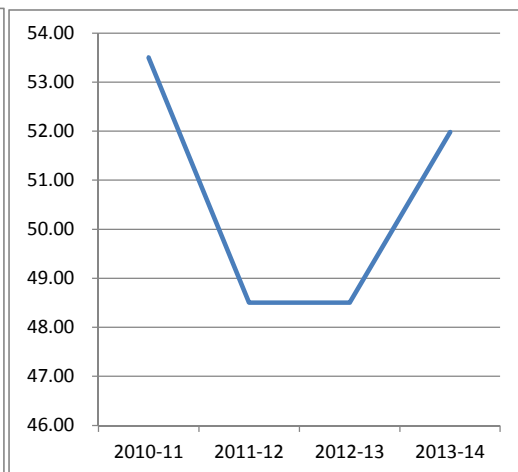
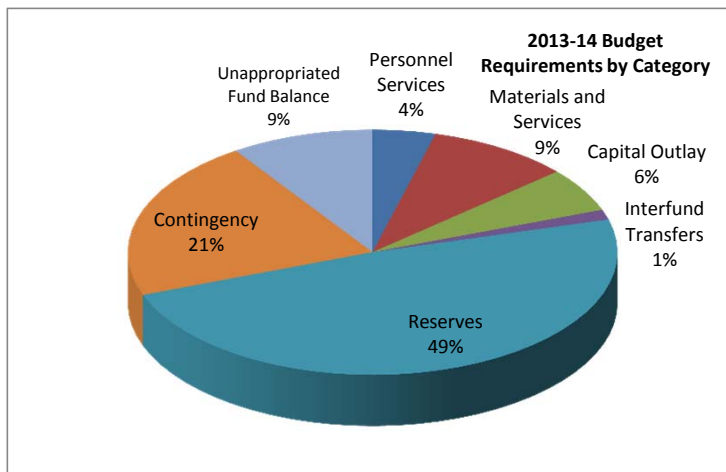
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	3,854,206	3,746,009	4,706,220	4,386,429
Materials and Services	6,876,899	5,706,754	12,868,998	9,968,163
Capital Outlay	2,756,092	2,243,637	61,162,645	6,119,000
Interfund Transfers	1,054,390	66,868,999	3,042,645	1,400,000
Subtotal Current Expenditures	14,541,587	78,565,399	81,780,508	21,873,592
Reserves	16,890,123	22,654,627	18,330,632	51,397,309
Contingency	-	-	1,433,797	22,411,408
Unappropriated Fund Balance	91,268,845	84,915,840	10,000,000	10,000,000
Subtotal Noncurrent Expenditures	108,158,967	107,570,467	29,764,429	83,808,717
Total Requirements by Budgetary Category	122,700,554	186,135,865	111,544,937	105,682,309

<u>Requirements by Fund</u>				
Road Department (230)	48,478,886	114,272,260	108,385,292	103,069,309
Bicycle Trail (240)	189,482	235,338	205,360	-
Klamath Falls Streets (315)	3,172,827	3,037,527	2,954,285	2,613,000
Road Reserves (230)	67,640,945	65,355,403	-	-
County Public Works LGIP (9323)	3,218,414	3,235,337	-	-
Total Requirements by Fund	122,700,554	186,135,865	111,544,937	105,682,309

<u>Resources by Budgetary Category</u>				
Intergovernmental	12,481,443	10,240,782	5,537,000	5,312,000
Charges for Services	140,535	249,343	277,000	146,000
Investment Earnings	998,130	584,834	645,300	629,000
Interfund Transfers	653,453	66,469,921	2,169,277	402,000
Sale of Capital Assets	15,000	167,174	10,000	10,000
Miscellaneous	31,119	264,844	1,000	1,000
Beginning Fund Balance	108,380,873	108,158,967	102,905,360	99,182,309
Total Resources by Budgetary Category	122,700,554	186,135,865	111,544,937	105,682,309

Full-Time Employee Equivalents	53.50	48.50	48.50	51.98
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Road Department	45,523,309	4,386,429	51.98
Road Reserve	57,300,000	-	-
Bicycle Trail	246,000	-	-
Klamath Falls Streets	2,613,000	-	-
Total Mandates	105,682,309	4,386,429	51.98



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Public Works	Road Construction Insp I	23031031161381	1.0000	Non-Union	UH22	7	\$0.00	\$62,379.48	\$1,434.73	\$3,867.53	\$904.50	\$1,434.73	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,980.72	\$89,377.42
Public Works	Road Construction Insp II	23031031161382	1.0000	Non-Union	UH25	1	\$0.00	\$45,831.60	\$1,054.13	\$2,841.56	\$664.56	\$1,054.13	\$34.45	\$9,300.00	\$20.88	\$13.40	\$7,333.06	\$68,147.76
Public Works	Address Permit Coord	23031031161383	1.0000	Non-Union	UH20	7	\$0.00	\$46,750.32	\$1,075.26	\$2,898.52	\$677.88	\$1,075.26	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,480.05	\$69,333.02
Public Works	Public Works Manager	23031031161385	1.0000	Non-Union	UF27	6	\$0.00	\$63,376.32	\$1,457.66	\$3,929.33	\$918.96	\$1,457.66	\$34.45	\$9,300.00	\$20.88	\$20.40	\$10,140.21	\$90,655.86
Public Works	County Engineer	23031031161410	1.0000	Non-Union	UF30	1	\$0.00	\$58,234.32	\$1,339.39	\$3,610.53	\$844.40	\$1,339.39	\$34.45	\$9,300.00	\$20.88	\$14.40	\$9,317.49	\$84,055.25
Public Works	Office Technician	23031031161495	1.0000	Local 121	LH10	7	\$0.00	\$32,819.60	\$754.85	\$2,034.82	\$475.88	\$754.85	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,251.14	\$51,466.87
Public Works	Accounting Specialist	23031031161555	1.0000	Local 121	LH14	4	\$0.00	\$35,017.68	\$805.41	\$2,171.10	\$507.76	\$805.41	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,602.83	\$54,285.91
Public Works	Office Specialist	23031031161675	1.0000	Local 121	LF12	1	\$0.00	\$29,294.64	\$673.78	\$1,816.27	\$424.77	\$673.78	\$34.45	\$9,300.00	\$20.88	\$15.40	\$4,687.14	\$46,941.11
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	7	\$0.00	\$44,764.06	\$1,029.57	\$2,775.37	\$649.08	\$1,029.57	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,162.25	\$67,044.36
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	7	\$0.00	\$44,764.06	\$1,029.57	\$2,775.37	\$649.08	\$1,029.57	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,162.25	\$67,044.36
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	7	\$0.00	\$44,764.06	\$1,029.57	\$2,775.37	\$649.08	\$1,029.57	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,162.25	\$67,044.36
Public Works	Utility Worker II	23031031162160	1.0000	Local 701	EH02	7	\$0.00	\$44,764.06	\$1,029.57	\$2,775.37	\$649.08	\$1,029.57	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,162.25	\$67,044.36
Public Works	Public Works Director	23031031162600	1.0000	Non-Union	DF17	7	\$480.00	\$95,076.00	\$2,186.75	\$5,894.71	\$1,378.60	\$2,186.75	\$34.45	\$9,300.00	\$86.04	\$20.40	\$15,212.16	\$131,375.86
Public Works	Environmental Res. Manager	23031031162605	1.0000	Non-Union	UF27	7	\$480.00	\$66,012.00	\$1,518.28	\$4,092.74	\$957.17	\$1,518.28	\$34.45	\$9,300.00	\$20.88	\$20.40	\$10,561.92	\$94,036.12
Public Works	Asst Public Works Dir	23031031162610	0.4800	Non-Union			\$0.00	\$42,000.00	\$966.00	\$2,604.00	\$609.00	\$966.00	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$47,161.54
Public Works	Road Superintendent	23031031162620	1.0000	Non-Union	UF28	7	\$0.00	\$72,936.48	\$1,677.54	\$4,522.06	\$1,057.58	\$1,677.54	\$34.45	\$9,300.00	\$20.88	\$20.40	\$11,669.84	\$102,916.77
Public Works	Asst. Road Superintendent	23031031162625	1.0000	Non-Union	UF27	6	\$0.00	\$64,558.11	\$1,484.84	\$4,002.60	\$936.09	\$1,484.84	\$34.45	\$9,300.00	\$20.88	\$20.40	\$10,329.30	\$92,171.51
Public Works	Chief of Party	23031031162630	1.0000	Non-Union	UH23	7	\$480.00	\$55,683.38	\$1,280.72	\$3,452.37	\$807.41	\$1,280.72	\$34.45	\$9,300.00	\$20.88	\$20.40	\$8,909.34	\$80,789.67
Public Works	Foreman (Road)	23031031162660	1.0000	Non-Union	UF26	6	\$0.00	\$60,020.69	\$1,380.48	\$3,721.28	\$870.30	\$1,380.48	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,603.31	\$86,352.27
Public Works	Foreman (Road)	23031031162660	1.0000	Non-Union	UF26	7	\$0.00	\$64,896.00	\$1,492.61	\$4,023.55	\$940.99	\$1,492.61	\$34.45	\$9,300.00	\$20.88	\$20.40	\$10,383.36	\$92,604.85
Public Works	Foreman (Road)	23031031162660	1.0000	Non-Union	UF26	7	\$0.00	\$66,144.00	\$1,521.31	\$4,100.93	\$959.09	\$1,521.31	\$34.45	\$9,300.00	\$20.88	\$20.40	\$10,583.04	\$94,205.41
Public Works	Engineer I	23031031162700	1.0000	Non-Union	UH25	7	\$480.00	\$60,155.04	\$1,383.57	\$3,729.61	\$872.25	\$1,383.57	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,624.81	\$86,524.57
Public Works	Engineer II	23031031162710	1.0000	Non-Union	UH29	7	\$0.00	\$76,889.35	\$1,768.45	\$4,767.14	\$1,114.90	\$1,768.45	\$34.45	\$9,300.00	\$20.88	\$20.40	\$12,302.30	\$107,986.32
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	\$0.00	\$54,994.14	\$1,264.87	\$3,409.64	\$797.42	\$1,264.87	\$34.45	\$9,600.00	\$0.00	\$0.00	\$8,799.06	\$80,164.44
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	\$0.00	\$52,918.89	\$1,217.13	\$3,280.97	\$767.32	\$1,217.13	\$34.45	\$9,600.00	\$0.00	\$0.00	\$8,467.02	\$77,502.93
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	\$0.00	\$54,994.14	\$1,264.87	\$3,409.64	\$797.42	\$1,264.87	\$34.45	\$9,600.00	\$0.00	\$0.00	\$8,799.06	\$80,164.44
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	\$0.00	\$52,918.89	\$1,217.13	\$3,280.97	\$767.32	\$1,217.13	\$34.45	\$9,600.00	\$0.00	\$0.00	\$8,467.02	\$77,502.93
Public Works	Heavy Equipment Operator	23031031162720	1.0000	Local 701	EH05	7	\$0.00	\$53,956.52	\$1,241.00	\$3,345.30	\$782.37	\$1,241.00	\$34.45	\$9,600.00	\$0.00	\$0.00	\$8,633.04	\$78,833.69
Public Works	Light Equipment Operator	23031031162730	1.0000	Local 701	EH04	7	\$0.00	\$49,416.80	\$1,136.59	\$3,063.84	\$716.54	\$1,136.59	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,906.69	\$73,011.50
Public Works	Light Equipment Operator	23031031162730	1.0000	Local 701	EH04	7	\$0.00	\$49,416.80	\$1,136.59	\$3,063.84	\$716.54	\$1,136.59	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,906.69	\$73,011.50
Public Works	Truck Driver II	23031031162740	1.0000	Local 701	EH04	7	\$0.00	\$52,381.81	\$1,204.78	\$3,247.67	\$759.54	\$1,204.78	\$34.45	\$9,600.00	\$0.00	\$0.00	\$8,381.09	\$76,814.12
Public Works	Truck Driver II	23031031162740	1.0000	Local 701	EH04	7	\$0.00	\$49,416.80	\$1,136.59	\$3,063.84	\$716.54	\$1,136.59	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,906.69	\$73,011.50
Public Works	Truck Driver I	23031031162750	1.0000	Local 701	EH03	7	\$0.00	\$47,037.32	\$1,081.86	\$2,916.31	\$682.04	\$1,081.86	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,525.97	\$69,959.81
Public Works	Truck Driver I	23031031162750	1.0000	Local 701	EH03	7	\$0.00	\$47,037.32	\$1,081.86	\$2,916.31	\$682.04	\$1,081.86	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,525.97	\$69,959.81
Public Works	Truck Driver I	23031031162750	1.0000	Local 701	EH03	7	\$0.00	\$47,037.32	\$1,081.86	\$2,916.31	\$682.04	\$1,081.86	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,525.97	\$69,959.81
Public Works	Bridgeman II	23031031162770	1.0000	Local 701	EH04	7	\$0.00	\$48,566.88	\$1,117.04	\$3,011.15	\$704.22	\$1,117.04	\$34.45	\$9,300.00	\$20.88	\$16.40	\$7,770.70	\$71,658.76
Public Works	Bridgeman I	23031031162780	1.0000	Local 701	EH03	7	\$0.00	\$47,037.32	\$1,081.86	\$2,916.31	\$682.04	\$1,081.86	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,525.97	\$69,959.81
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	5	\$0.00	\$49,232.19	\$1,132.34	\$3,052.40	\$713.87	\$1,132.34	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,877.15	\$72,774.73
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	7	\$0.00	\$52,918.89	\$1,217.13	\$3,280.97	\$767.32	\$1,217.13	\$34.45	\$9,600.00	\$0.00	\$0.00	\$8,467.02	\$77,502.93
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	7	\$0.00	\$54,005.81	\$1,242.13	\$3,348.36	\$783.08	\$1,242.13	\$34.45	\$9,600.00	\$0.00	\$0.00	\$8,640.93	\$78,896.90
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	7	\$0.00	\$51,881.27	\$1,193.27	\$3,216.64	\$752.28	\$1,193.27	\$34.45	\$9,600.00	\$0.00	\$0.00	\$8,301.00	\$76,172.18
Public Works	Mechanic	23031031162830	1.0000	Local 701	EH05	7	\$0.00	\$51,881.27	\$1,193.27	\$3,216.64	\$752.28	\$1,193.27	\$34.45	\$9,600.00	\$0.00	\$0.00	\$8,301.00	\$76,172.18
Public Works	Lubeman	23031031162840	1.0000	Local 701	EH03	7	\$0.00	\$47,037.32	\$1,081.86	\$2,916.31	\$682.04	\$1,081.86	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,525.97	\$69,959.81
Public Works	Sign Person III	23031031162880	1.0000	Local 701	EH05	7	\$0.00	\$54,994.14	\$1,264.87	\$3,409.64	\$797.42	\$1,264.87	\$34.45	\$9,600.00	\$0.00	\$0.00	\$8,799.06	\$80,164.44
Public Works	Sign Person I	23031031162885	1.0000	Local 701	EH04	7	\$0.00	\$49,416.80	\$1,136.59	\$3,063.84	\$716.54	\$1,136.59	\$34.45	\$9,600.00	\$0.00	\$0.00	\$7,906.69	\$73,011.50
Public Works	Sign Person I	23031031162890	1.0000	Local 701	EH03	7	\$0.00	\$46,228.32	\$1,063.25	\$2,866.16	\$670.31	\$1,063.25	\$34.45	\$9,300.00	\$20.88	\$17.40	\$7,396.53	\$68,660.55
Public Works	Weed Control I	23031031162920	1.0000	Local 701	EH03	7	\$0.00	\$46,228.32	\$1,063.25	\$2,866.16	\$670.31	\$1,063.25	\$34.45	\$9,300.00	\$20.88	\$18.40	\$7,396.53	\$68,661.55
Public Works	Engineering Aide II	23031031162940	1.0000	Local 121	LH16	2	\$0.00	\$36,048.96	\$829.13	\$2,235.04	\$522.71	\$829.13	\$34.45	\$9,300.00	\$20.			

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2013-14 Proposed Budget

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
<u>Revenues</u>							
IG - Intergovernmental							
33150	Receipts - Federal Forest	8,006,289.40	5,764,504.66	300,000.00	265,000.00	(35,000.00)	-12%
33155	Funds - Federal STP	428,507.46	0.00	500,000.00	500,000.00	0.00	0%
33190	Leases - Mineral	1,300.23	1,427.24	1,000.00	1,000.00	0.00	0%
33210	Sales - BLM Land	1,623.50	1,116.54	1,000.00	1,000.00	0.00	0%
33450	Motor Vehicle Apportionment	4,003,285.55	4,428,996.17	4,735,000.00	4,545,000.00	(190,000.00)	-4%
Account Classification Total: IG - Intergovernmental		\$12,441,006.14	\$10,196,044.61	\$5,537,000.00	\$5,312,000.00	(\$225,000.00)	-4%
CS - Charges for Service							
33121	Reimb - Title III Administrative	9,916.05	7,258.97	3,000.00	3,000.00	0.00	0%
34416	Revenues - Drainage District	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
36070	Rent	19,109.80	20,648.03	18,000.00	12,000.00	(6,000.00)	-33%
36140	Receipts - Bond	881.63	6,797.01	1,000.00	1,000.00	0.00	0%
36430	Reim - Services	105,627.77	209,638.84	250,000.00	125,000.00	(125,000.00)	-50%
Account Classification Total: CS - Charges for Service		\$140,535.25	\$249,342.85	\$277,000.00	\$146,000.00	(\$131,000.00)	-47%
IN - Interest							
39150	Investments - Interest On	335,268.89	204,665.21	628,300.00	616,000.00	(12,300.00)	-2%
Account Classification Total: IN - Interest		\$335,268.89	\$204,665.21	\$628,300.00	\$616,000.00	(\$12,300.00)	-2%
MI - Miscellaneous							
36100	Miscellaneous	31,119.00	1,344.49	1,000.00	1,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$31,119.00	\$1,344.49	\$1,000.00	\$1,000.00	\$0.00	0%
TI - Interfund Transfers							
36650	Trans - Weed Control	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
39010	Trans - Fund Closures	0.00	0.00	205,360.00	0.00	(205,360.00)	-100%
39033	Trans - Equipment Rent	0.00	0.00	1,124,632.00	0.00	(1,124,632.00)	-100%
39037	Trans - Road Reserve	0.00	65,882,357.17	0.00	0.00	0.00	N/A
39038	Trans - Road Fund	0.00	0.00	400,000.00	400,000.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$2,000.00	\$65,884,357.17	\$1,731,992.00	\$402,000.00	(\$1,329,992.00)	-77%

CA - Sale of Capital Assets

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
36850	Sales - Surplus Property	15,000.00	167,173.72	10,000.00	10,000.00	0.00	0%
Account Classification Total: CA - Sale of Capital Assets		\$15,000.00	\$167,173.72	\$10,000.00	\$10,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	35,513,956.65	37,569,331.87	100,200,000.00	96,582,309.00	(3,617,691.00)	-4%
Account Classification Total: FB - Fund Balances		\$35,513,956.65	\$37,569,331.87	\$100,200,000.00	\$96,582,309.00	(\$3,617,691.00)	-4%
Revenues Total		\$48,478,885.93	\$114,272,259.92	\$108,385,292.00	\$103,069,309.00	(\$5,315,983.00)	-5%

Expenditures

PS - Personnel Services

61381	Road Construction Inspector I	58,781.66	61,930.32	62,170.00	62,379.00	209.00	0%
61382	Road Construction Inspector II	38,056.19	0.00	45,656.00	45,832.00	176.00	0%
61383	Address/Permit Coordinator	45,789.84	46,750.32	46,571.00	46,750.00	179.00	0%
61384	Vegitation/Weed Control	25,695.61	0.00	0.00	0.00	0.00	N/A
61385	Public Works Manager	64,176.00	60,818.34	60,009.00	63,376.00	3,367.00	6%
61410	County Engineer	0.00	0.00	58,236.00	58,234.00	(2.00)	0%
61495	Office Technician	31,374.02	32,820.62	32,694.00	32,820.00	126.00	0%
61555	Accounting Specialist	30,501.15	32,371.38	33,541.00	35,018.00	1,477.00	4%
61675	Office Specialist	0.00	0.00	27,914.00	29,295.00	1,381.00	5%
62160	Utility Worker II	326,261.82	307,681.29	284,660.00	223,820.00	(60,840.00)	-21%
62600	Public Works Director	85,644.00	89,354.00	92,988.00	94,596.00	1,608.00	2%
62605	Environmental Resource Spec	64,176.00	65,532.00	65,532.00	65,532.00	0.00	0%
62610	Asst Public Works Director	78,000.00	99,204.14	79,644.00	42,000.00	(37,644.00)	-47%
62620	Road Superintendent	71,435.52	72,936.48	72,936.00	72,937.00	1.00	0%
62625	Asst Road Superintendent	94,595.51	59,120.00	61,758.00	64,558.00	2,800.00	5%
62630	Chief of Party	53,623.58	55,204.07	54,992.00	55,203.00	211.00	0%
62660	Foremen	269,093.61	181,044.22	239,864.00	191,061.00	(48,803.00)	-20%
62695	Equipment Procurement Spec	53,028.90	54,056.25	53,841.00	0.00	(53,841.00)	-100%
62700	Engineer I	56,950.32	59,903.68	59,446.00	59,675.00	229.00	0%
62710	Engineer II	74,703.33	76,890.57	139,848.00	76,889.00	(62,959.00)	-45%
62720	Heavy Equipment Operator	363,129.72	370,731.25	370,793.00	324,777.00	(46,016.00)	-12%
62730	Light Equipment Operator	109,458.06	100,942.02	105,674.00	98,834.00	(6,840.00)	-6%
62740	Truckdriver II	146,159.66	149,116.83	200,326.00	151,215.00	(49,111.00)	-25%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
62750	Truckdriver I	138,524.39	140,579.91	141,654.00	141,112.00	(542.00)	0%
62770	Bridgeman II	0.00	0.00	48,381.00	48,567.00	186.00	0%
62780	Bridgeman I	47,617.00	50,319.53	51,251.00	47,037.00	(4,214.00)	-8%
62830	Mechanic	248,763.55	252,347.47	254,377.00	259,919.00	5,542.00	2%
62840	Lubeman	46,253.82	46,950.30	46,851.00	47,037.00	186.00	0%
62870	Permit/Driveway Inspector	33,221.78	0.00	0.00	0.00	0.00	N/A
62880	Sign Person III	52,991.96	53,349.37	53,841.00	54,994.00	1,153.00	2%
62885	Sign Person II	49,666.94	50,836.79	54,181.00	49,417.00	(4,764.00)	-9%
62890	Sign Person I	0.00	0.00	46,051.00	46,228.00	177.00	0%
62920	Weed Control I	0.00	0.00	46,051.00	46,228.00	177.00	0%
62940	Engineering Aide II	0.00	15,453.73	34,533.00	36,049.00	1,516.00	4%
62950	Engineering Aide III	0.00	0.00	37,523.00	37,668.00	145.00	0%
63205	Weed Control Supervisor	0.00	25,656.00	25,656.00	25,656.00	0.00	0%
63900	Overtime	104,240.27	101,879.29	200,000.00	200,000.00	0.00	0%
63920	Temporary Help	56,015.36	54,400.90	150,000.00	150,000.00	0.00	0%
63930	FICA	201,153.88	217,085.01	263,319.00	236,146.00	(27,173.00)	-10%
63940	Workmans Compensation Tax	983.65	1,323.02	2,265.00	1,791.00	(474.00)	-21%
63941	Workmans Compensation	0.00	53,778.87	79,168.00	70,998.00	(8,170.00)	-10%
63950	Medical Insurance	392,115.22	381,597.86	499,050.00	487,350.00	(11,700.00)	-2%
63951	Life Insurance	539.18	472.04	559.00	598.00	39.00	7%
63952	Short Term Disability	353.04	337.87	479.00	495.00	16.00	3%
63960	Retirement - General	263,992.07	255,771.07	340,129.00	431,180.00	91,051.00	27%
63980	Unemployment Compensation	74,979.00	65,301.73	79,168.00	70,998.00	(8,170.00)	-10%
63990	Cell Phone Allowance	2,160.00	2,160.00	2,640.00	2,160.00	(480.00)	-18%
Account Classification Total: PS - Personnel Services		\$3,854,205.61	\$3,746,008.54	\$4,706,220.00	\$4,386,429.00	(\$319,791.00)	-7%

MS - Material and Services

44010	Mgmt Travel & Training	1,513.88	2,071.61	5,000.00	3,000.00	(2,000.00)	-40%
44030	Supv Travel & Training	648.88	2,938.68	3,000.00	3,000.00	0.00	0%
44040	Staff Travel & Training	8,282.63	3,380.73	10,000.00	5,000.00	(5,000.00)	-50%
44080	Office Machine Repairs	0.00	3,433.00	2,000.00	2,000.00	0.00	0%
44100	Supplies - Office	8,507.58	10,726.22	14,000.00	12,000.00	(2,000.00)	-14%
44110	Supplies - Other	45,746.88	42,378.16	45,000.00	45,000.00	0.00	0%
44126	Maintenance Materials	68,519.90	275.00	71,000.00	70,000.00	(1,000.00)	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
44135	Tools	5,105.37	11,889.10	14,500.00	15,000.00	500.00	3%
44200	Dues / Fees	33,117.27	28,069.93	35,000.00	30,000.00	(5,000.00)	-14%
44250	Vehicle Fuel	100,857.27	76,075.96	285,000.00	200,000.00	(85,000.00)	-30%
44251	Vehicle Fuel - Diesel	386,516.06	297,773.95	500,000.00	500,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	14,932.66	6,056.79	30,000.00	20,000.00	(10,000.00)	-33%
44264	Security/Alarms	0.00	900.00	1,500.00	1,500.00	0.00	0%
44276	Building Repair	17,374.38	15,289.97	25,000.00	25,000.00	0.00	0%
44280	Radio / TV Maint / Repair	24,021.48	16,413.96	35,000.00	35,000.00	0.00	0%
44290	Uniform Maintenance & Repair	3,887.73	4,314.57	6,000.00	6,000.00	0.00	0%
44300	Equip Maintenance & Repair	27,727.79	45,377.82	55,000.00	40,000.00	(15,000.00)	-27%
44320	Grounds Maintenance & Repair	447.66	550.00	17,300.00	12,000.00	(5,300.00)	-31%
44340	Contract Maintenance	4,466.91	2,957.67	7,500.00	7,000.00	(500.00)	-7%
44530	Janitorial Services	6,800.00	10,376.30	12,000.00	12,000.00	0.00	0%
44582	CDL Physicals	0.00	864.00	2,000.00	2,000.00	0.00	0%
44600	Utilities - Gas	26,308.53	22,306.35	28,000.00	20,000.00	(8,000.00)	-29%
44610	Utilities - Water / Sewer	21,668.13	19,540.07	25,000.00	25,000.00	0.00	0%
44620	Utilities - Electricity	67,858.87	78,170.80	100,000.00	82,000.00	(18,000.00)	-18%
44621	Utilites - Traffic Signals	10,702.16	9,989.53	12,000.00	12,000.00	0.00	0%
44630	Garbage Pickup	13,758.85	18,544.24	20,000.00	20,000.00	0.00	0%
44640	Telephone	17,801.08	13,679.14	20,000.00	17,000.00	(3,000.00)	-15%
44670	Equipment	0.00	8,926.88	9,000.00	10,000.00	1,000.00	11%
44700	Postage	1,698.39	1,635.20	2,500.00	2,000.00	(500.00)	-20%
44720	Legal Notice Publish	2,219.35	1,791.87	3,000.00	2,500.00	(500.00)	-17%
44850	Weed Control Chemicals	45,840.25	42,095.12	85,000.00	50,000.00	(35,000.00)	-41%
44910	Forest Patrol Assessment	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45000	Equipment Rental / Lease	30,231.70	11,210.00	40,000.00	40,000.00	0.00	0%
45010	Bancroft Bond Admin	5,000.00	5,000.00	2,500.00	5,000.00	2,500.00	100%
45020	Contract Services	1,073,402.99	237,977.30	1,740,000.00	620,000.00	(1,120,000.00)	-64%
45560	Weed Control Services	66,817.96	78,721.28	80,000.00	80,000.00	0.00	0%
45730	Auto & Heavy6 Equipment PRT	152,169.86	139,949.68	225,000.00	200,000.00	(25,000.00)	-11%
45880	Computer Software	5,295.00	4,372.94	5,000.00	9,000.00	4,000.00	80%
46000	Tires	29,681.57	64,825.40	125,000.00	100,000.00	(25,000.00)	-20%
46030	Asphalt	88,969.85	264,683.16	450,000.00	300,000.00	(150,000.00)	-33%
46031	Chip Oil	1,689,904.76	1,546,323.88	2,200,000.00	2,000,000.00	(200,000.00)	-9%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
46040	Bridge Materials	7,338.18	7,981.35	15,000.00	10,000.00	(5,000.00)	-33%
46050	Signs	63,278.70	39,530.04	50,000.00	50,000.00	0.00	0%
46060	Survey Expense	3,691.41	1,589.13	7,500.00	5,000.00	(2,500.00)	-33%
46070	Public Road Repair and Maintenance	0.00	0.00	10,000.00	10,000.00	0.00	0%
46080	Rock Purchase	33,934.44	400,827.98	500,000.00	500,000.00	0.00	0%
46090	Striping Paint	322,981.30	313,175.62	350,000.00	350,000.00	0.00	0%
46100	Culvert	27,524.86	21,897.62	40,000.00	40,000.00	0.00	0%
46110	Guardrails	466.50	0.00	5,000.00	5,000.00	0.00	0%
46701	Insurance - Pollution Liability	0.00	0.00	55,000.00	55,000.00	0.00	0%
47010	Special Projects	0.00	0.00	4,700,000.00	1,000,000.00	(3,700,000.00)	-79%
99400	To Malin	28,071.00	25,232.00	18,206.00	0.00	(18,206.00)	-100%
99410	To Merrill	32,273.00	29,008.00	20,931.00	0.00	(20,931.00)	-100%
99420	To Bonanza	27,748.00	25,149.00	18,147.00	0.00	(18,147.00)	-100%
99430	To Chiloquin	40,860.00	36,727.00	26,501.00	0.00	(26,501.00)	-100%
99755	Risk Management	0.00	0.00	85,645.00	84,109.00	(1,536.00)	-2%
99760	Insurance/Liability	130,932.00	130,932.00	139,507.00	157,496.00	17,989.00	13%
99765	Insurance/Workmans Compensation	197,303.00	143,524.13	0.00	0.00	0.00	N/A
99770	Internal Services	260,106.00	260,106.00	260,106.00	375,430.00	115,324.00	44%
99780	Space Rent	52,322.00	52,889.00	53,680.00	54,108.00	428.00	1%
99781	Steering Committee Hardware Charge	9,450.00	9,900.00	11,250.00	10,500.00	(750.00)	-7%
99782	Steering Committee User Charge	4,356.00	4,725.00	4,725.00	7,520.00	2,795.00	59%
Account Classification Total: MS - Material and Services		\$5,350,440.02	\$4,655,050.13	\$12,718,998.00	\$7,355,163.00	(\$5,363,835.00)	-42%

CO - Capital Outlay

88000	Vehicles Other	0.00	60,279.00	0.00	0.00	0.00	N/A
88070	Office Equipment	2,279.58	0.00	5,000.00	5,000.00	0.00	0%
88140	Grounds Improvement	0.00	0.00	350,000.00	20,000.00	(330,000.00)	-94%
88170	Facilities Improvement	0.00	11,390.00	0.00	0.00	0.00	N/A
88190	Communications Equipment	0.00	0.00	20,000.00	20,000.00	0.00	0%
88220	Rights of Way	0.00	41,465.00	100,000.00	100,000.00	0.00	0%
88250	Railroad Crossing&Traffic Signal	6,615.66	22,038.46	20,000.00	20,000.00	0.00	0%
88340	Bldg Improvement	0.00	0.00	25,000.00	0.00	(25,000.00)	-100%
88350	Right of Way & Bike Ways Const	0.00	0.00	234,360.00	239,000.00	4,640.00	2%
88360	Equipment	0.00	0.00	15,000.00	605,000.00	590,000.00	3933%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
88890	Bridge Construction	0.00	0.00	45,100,000.00	3,000,000.00	(42,100,000.00)	-93%
88891	Road Dept Building	0.00	0.00	300,000.00	0.00	(300,000.00)	-100%
88892	Altamont Project	0.00	0.00	5,500,000.00	1,500,000.00	(4,000,000.00)	-73%
88900	Heavy Equipment	496,929.00	500.00	482,000.00	0.00	(482,000.00)	-100%
88936	Pepperwood Drive	98,046.37	0.00	0.00	0.00	0.00	N/A
88937	Myrtlewood Drive	46,647.82	0.00	0.00	0.00	0.00	N/A
88939	RD - New Projects	0.00	0.00	4,562,000.00	600,000.00	(3,962,000.00)	-87%
88943	Road Constructions	0.00	0.00	1,640,000.00	0.00	(1,640,000.00)	-100%
88970	Survey Equipment	0.00	6,439.72	5,000.00	10,000.00	5,000.00	100%
Account Classification Total: CO - Capital Outlay		\$650,518.43	\$142,112.18	\$58,358,360.00	\$6,119,000.00	(\$52,239,360.00)	-90%
IF - Interfund Transfers							
99031	Trans - Sheriff Patrol	0.00	0.00	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
99390	Trans - K-Falls Streets	651,453.00	585,564.00	437,285.00	0.00	(437,285.00)	-100%
99460	Trans - Equip Rent & Revolving	400,000.00	400,000.00	400,000.00	400,000.00	0.00	0%
99783	Trans - Phones	2,937.00	1,078.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$1,054,390.00	\$986,642.00	\$2,837,285.00	\$1,400,000.00	(\$1,437,285.00)	-51%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	1,433,797.00	22,411,408.00	20,977,611.00	1463%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$1,433,797.00	\$22,411,408.00	\$20,977,611.00	1463%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	1,530,632.00	5,207,309.00	3,676,677.00	240%
99980	Reserve Future Expenditures	0.00	0.00	16,800,000.00	46,190,000.00	29,390,000.00	175%
99981	Unappropriated Fund Balance	20,679,209.28	82,087,819.82	10,000,000.00	10,000,000.00	0.00	0%
99982	RFE - Federal Forest Receipts	16,890,122.59	22,654,627.25	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$37,569,331.87	\$104,742,447.07	\$28,330,632.00	\$61,397,309.00	\$33,066,677.00	117%
Expenditures Total		\$48,478,885.93	\$114,272,259.92	\$108,385,292.00	\$103,069,309.00	(\$5,315,983.00)	-5%
Fund Revenue	Total: 230 - Road Department	\$48,478,885.93	\$114,272,259.92	\$108,385,292.00	\$103,069,309.00	(\$5,315,983.00)	-5%
Fund Expenditure	Total: 230 - Road Department	\$48,478,885.93	\$114,272,259.92	\$108,385,292.00	\$103,069,309.00	(\$5,315,983.00)	-5%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 230 - Road Department

Fund Net	Total: 230 - Road Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-5%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 311 - Road							
<u>Revenues</u>							
IG - Intergovernmental							
33150	Receipts - Federal Forest	8,006,289.40	5,764,504.66	300,000.00	265,000.00	(35,000.00)	-12%
33155	Funds - Federal STP	428,507.46	0.00	500,000.00	500,000.00	0.00	0%
33190	Leases - Mineral	1,300.23	1,427.24	1,000.00	1,000.00	0.00	0%
33210	Sales - BLM Land	1,623.50	1,116.54	1,000.00	1,000.00	0.00	0%
33450	Motor Vehicle Apportionment	4,003,285.55	4,428,996.17	4,700,000.00	4,500,000.00	(200,000.00)	-4%
Account Classification Total: IG - Intergovernmental		\$12,441,006.14	\$10,196,044.61	\$5,502,000.00	\$5,267,000.00	(\$235,000.00)	-4%
CS - Charges for Service							
33121	Reimb - Title III Administrative	9,916.05	7,258.97	3,000.00	3,000.00	0.00	0%
34416	Revenues - Drainage District	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
36070	Rent	19,109.80	20,648.03	18,000.00	12,000.00	(6,000.00)	-33%
36140	Receipts - Bond	881.63	6,797.01	1,000.00	1,000.00	0.00	0%
36430	Reim - Services	105,627.77	209,638.84	250,000.00	125,000.00	(125,000.00)	-50%
Account Classification Total: CS - Charges for Service		\$140,535.25	\$249,342.85	\$277,000.00	\$146,000.00	(\$131,000.00)	-47%
IN - Interest							
39150	Investments - Interest On	335,268.89	204,665.21	300,000.00	300,000.00	0.00	0%
Account Classification Total: IN - Interest		\$335,268.89	\$204,665.21	\$300,000.00	\$300,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	31,119.00	1,344.49	1,000.00	1,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$31,119.00	\$1,344.49	\$1,000.00	\$1,000.00	\$0.00	0%
TI - Interfund Transfers							
36650	Trans - Weed Control	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	15,000.00	167,173.72	10,000.00	10,000.00	0.00	0%
Account Classification Total: CA - Sale of Capital Assets		\$15,000.00	\$167,173.72	\$10,000.00	\$10,000.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 311 - Road							
FB - Fund Balances							
31001	Beginning Fund Balance	34,713,956.65	37,569,331.87	36,000,000.00	38,000,000.00	2,000,000.00	6%
Account Classification Total: FB - Fund Balances		\$34,713,956.65	\$37,569,331.87	\$36,000,000.00	\$38,000,000.00	\$2,000,000.00	6%
Sub Department Total: 311 - Road		\$47,678,885.93	\$48,389,902.75	\$42,092,000.00	\$43,726,000.00	\$1,634,000.00	4%

Expenditures

PS - Personnel Services

61381	Road Construction Inspector I	58,781.66	61,930.32	62,170.00	62,379.00	209.00	0%
61382	Road Construction Inspector II	38,056.19	0.00	45,656.00	45,832.00	176.00	0%
61383	Address/Permit Coordinator	45,789.84	46,750.32	46,571.00	46,750.00	179.00	0%
61384	Vegitation/Weed Control	25,695.61	0.00	0.00	0.00	0.00	N/A
61385	Public Works Manager	64,176.00	60,818.34	60,009.00	63,376.00	3,367.00	6%
61410	County Engineer	0.00	0.00	58,236.00	58,234.00	(2.00)	0%
61495	Office Technician	31,374.02	32,820.62	32,694.00	32,820.00	126.00	0%
61555	Accounting Specialist	30,501.15	32,371.38	33,541.00	35,018.00	1,477.00	4%
61675	Office Specialist	0.00	0.00	27,914.00	29,295.00	1,381.00	5%
62160	Utility Worker II	326,261.82	307,681.29	284,660.00	223,820.00	(60,840.00)	-21%
62600	Public Works Director	85,644.00	89,354.00	92,988.00	94,596.00	1,608.00	2%
62605	Environmental Resource Spec	64,176.00	65,532.00	65,532.00	65,532.00	0.00	0%
62610	Asst Public Works Director	78,000.00	99,204.14	79,644.00	42,000.00	(37,644.00)	-47%
62620	Road Superintendent	71,435.52	72,936.48	72,936.00	72,937.00	1.00	0%
62625	Asst Road Superintendent	94,595.51	59,120.00	61,758.00	64,558.00	2,800.00	5%
62630	Chief of Party	53,623.58	55,204.07	54,992.00	55,203.00	211.00	0%
62660	Foremen	269,093.61	181,044.22	239,864.00	191,061.00	(48,803.00)	-20%
62695	Equipment Procurement Spec	53,028.90	54,056.25	53,841.00	0.00	(53,841.00)	-100%
62700	Engineer I	56,950.32	59,903.68	59,446.00	59,675.00	229.00	0%
62710	Engineer II	74,703.33	76,890.57	139,848.00	76,889.00	(62,959.00)	-45%
62720	Heavy Equipment Operator	363,129.72	370,731.25	370,793.00	324,777.00	(46,016.00)	-12%
62730	Light Equipment Operator	109,458.06	100,942.02	105,674.00	98,834.00	(6,840.00)	-6%
62740	Truckdriver II	146,159.66	149,116.83	200,326.00	151,215.00	(49,111.00)	-25%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 311 - Road							
62750	Truckdriver I	138,524.39	140,579.91	141,654.00	141,112.00	(542.00)	0%
62770	Bridgeman II	0.00	0.00	48,381.00	48,567.00	186.00	0%
62780	Bridgeman I	47,617.00	50,319.53	51,251.00	47,037.00	(4,214.00)	-8%
62830	Mechanic	248,763.55	252,347.47	254,377.00	259,919.00	5,542.00	2%
62840	Lubeman	46,253.82	46,950.30	46,851.00	47,037.00	186.00	0%
62870	Permit/Driveway Inspector	33,221.78	0.00	0.00	0.00	0.00	N/A
62880	Sign Person III	52,991.96	53,349.37	53,841.00	54,994.00	1,153.00	2%
62885	Sign Person II	49,666.94	50,836.79	54,181.00	49,417.00	(4,764.00)	-9%
62890	Sign Person I	0.00	0.00	46,051.00	46,228.00	177.00	0%
62920	Weed Control I	0.00	0.00	46,051.00	46,228.00	177.00	0%
62940	Engineering Aide II	0.00	15,453.73	34,533.00	36,049.00	1,516.00	4%
62950	Engineering Aide III	0.00	0.00	37,523.00	37,668.00	145.00	0%
63205	Weed Control Supervisor	0.00	25,656.00	25,656.00	25,656.00	0.00	0%
63900	Overtime	104,240.27	101,879.29	200,000.00	200,000.00	0.00	0%
63920	Temporary Help	56,015.36	54,400.90	150,000.00	150,000.00	0.00	0%
63930	FICA	201,153.88	217,085.01	263,319.00	236,146.00	(27,173.00)	-10%
63940	Workmans Compensation Tax	983.65	1,323.02	2,265.00	1,791.00	(474.00)	-21%
63941	Workmans Compensation	0.00	53,778.87	79,168.00	70,998.00	(8,170.00)	-10%
63950	Medical Insurance	392,115.22	381,597.86	499,050.00	487,350.00	(11,700.00)	-2%
63951	Life Insurance	539.18	472.04	559.00	598.00	39.00	7%
63952	Short Term Disability	353.04	337.87	479.00	495.00	16.00	3%
63960	Retirement - General	263,992.07	255,771.07	340,129.00	431,180.00	91,051.00	27%
63980	Unemployment Compensation	74,979.00	65,301.73	79,168.00	70,998.00	(8,170.00)	-10%
63990	Cell Phone Allowance	2,160.00	2,160.00	2,640.00	2,160.00	(480.00)	-18%
Account Classification Total: PS - Personnel Services		\$3,854,205.61	\$3,746,008.54	\$4,706,220.00	\$4,386,429.00	(\$319,791.00)	-7%

MS - Material and Services

44010	Mgmt Travel & Training	1,513.88	2,071.61	5,000.00	3,000.00	(2,000.00)	-40%
44030	Supv Travel & Training	648.88	2,938.68	3,000.00	3,000.00	0.00	0%
44040	Staff Travel & Training	8,282.63	3,380.73	10,000.00	5,000.00	(5,000.00)	-50%
44080	Office Machine Repairs	0.00	3,433.00	2,000.00	2,000.00	0.00	0%
44100	Supplies - Office	8,507.58	10,726.22	14,000.00	12,000.00	(2,000.00)	-14%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 311 - Road							
44110	Supplies - Other	45,746.88	42,378.16	45,000.00	45,000.00	0.00	0%
44126	Maintenance Materials	68,519.90	275.00	71,000.00	70,000.00	(1,000.00)	-1%
44135	Tools	5,105.37	11,889.10	14,500.00	15,000.00	500.00	3%
44200	Dues / Fees	33,117.27	28,069.93	35,000.00	30,000.00	(5,000.00)	-14%
44250	Vehicle Fuel	100,857.27	76,075.96	285,000.00	200,000.00	(85,000.00)	-30%
44251	Vehicle Fuel - Diesel	386,516.06	297,773.95	500,000.00	500,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	14,932.66	6,056.79	30,000.00	20,000.00	(10,000.00)	-33%
44264	Security/Alarms	0.00	900.00	1,500.00	1,500.00	0.00	0%
44276	Building Repair	17,374.38	15,289.97	25,000.00	25,000.00	0.00	0%
44280	Radio / TV Maint / Repair	24,021.48	16,413.96	35,000.00	35,000.00	0.00	0%
44290	Uniform Maintenance & Repair	3,887.73	4,314.57	6,000.00	6,000.00	0.00	0%
44300	Equip Maintenance & Repair	27,727.79	45,377.82	55,000.00	40,000.00	(15,000.00)	-27%
44320	Grounds Maintenance & Repair	447.66	550.00	10,000.00	5,000.00	(5,000.00)	-50%
44340	Contract Maintenance	4,466.91	2,957.67	7,500.00	7,000.00	(500.00)	-7%
44530	Janitorial Services	6,800.00	10,376.30	12,000.00	12,000.00	0.00	0%
44582	CDL Physicals	0.00	864.00	2,000.00	2,000.00	0.00	0%
44600	Utilities - Gas	26,308.53	22,306.35	28,000.00	20,000.00	(8,000.00)	-29%
44610	Utilities - Water / Sewer	21,668.13	19,540.07	25,000.00	25,000.00	0.00	0%
44620	Utilities - Electricity	67,858.87	78,170.80	100,000.00	82,000.00	(18,000.00)	-18%
44621	Utilites - Traffic Signals	10,702.16	9,989.53	12,000.00	12,000.00	0.00	0%
44630	Garbage Pickup	13,758.85	18,544.24	20,000.00	20,000.00	0.00	0%
44640	Telephone	17,801.08	13,679.14	20,000.00	17,000.00	(3,000.00)	-15%
44670	Equipment	0.00	8,926.88	0.00	10,000.00	10,000.00	N/A
44700	Postage	1,698.39	1,635.20	2,500.00	2,000.00	(500.00)	-20%
44720	Legal Notice Publish	2,219.35	1,791.87	3,000.00	2,500.00	(500.00)	-17%
44850	Weed Control Chemicals	45,840.25	42,095.12	85,000.00	50,000.00	(35,000.00)	-41%
44910	Forest Patrol Assessment	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45000	Equipment Rental / Lease	30,231.70	11,210.00	40,000.00	40,000.00	0.00	0%
45010	Bancroft Bond Admin	5,000.00	5,000.00	2,500.00	5,000.00	2,500.00	100%
45020	Contract Services	1,073,402.99	237,977.30	1,740,000.00	620,000.00	(1,120,000.00)	-64%
45560	Weed Control Services	66,817.96	78,721.28	80,000.00	80,000.00	0.00	0%
45730	Auto & Heavy6 Equipment PRT	152,169.86	139,949.68	225,000.00	200,000.00	(25,000.00)	-11%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 311 - Road							
45880	Computer Software	5,295.00	4,372.94	5,000.00	9,000.00	4,000.00	80%
46000	Tires	29,681.57	64,825.40	125,000.00	100,000.00	(25,000.00)	-20%
46030	Asphalt	88,969.85	264,683.16	450,000.00	300,000.00	(150,000.00)	-33%
46031	Chip Oil	1,034,598.95	1,546,323.88	2,200,000.00	2,000,000.00	(200,000.00)	-9%
46040	Bridge Materials	7,338.18	7,981.35	15,000.00	10,000.00	(5,000.00)	-33%
46050	Signs	63,278.70	39,530.04	50,000.00	50,000.00	0.00	0%
46060	Survey Expense	3,691.41	1,589.13	7,500.00	5,000.00	(2,500.00)	-33%
46080	Rock Purchase	33,934.44	400,827.98	500,000.00	500,000.00	0.00	0%
46090	Striping Paint	322,981.30	313,175.62	350,000.00	350,000.00	0.00	0%
46100	Culvert	27,524.86	21,897.62	40,000.00	40,000.00	0.00	0%
46110	Guardrails	466.50	0.00	5,000.00	5,000.00	0.00	0%
46701	Insurance - Pollution Liability	0.00	0.00	55,000.00	55,000.00	0.00	0%
99400	To Malin	28,071.00	25,232.00	18,206.00	0.00	(18,206.00)	-100%
99410	To Merrill	32,273.00	29,008.00	20,931.00	0.00	(20,931.00)	-100%
99420	To Bonanza	27,748.00	25,149.00	18,147.00	0.00	(18,147.00)	-100%
99430	To Chiloquin	40,860.00	36,727.00	26,501.00	0.00	(26,501.00)	-100%
99755	Risk Management	0.00	0.00	85,645.00	84,109.00	(1,536.00)	-2%
99760	Insurance/Liability	130,932.00	130,932.00	139,507.00	157,496.00	17,989.00	13%
99765	Insurance/Workmans Compensation	197,303.00	143,524.13	0.00	0.00	0.00	N/A
99770	Internal Services	260,106.00	260,106.00	260,106.00	375,430.00	115,324.00	44%
99780	Space Rent	52,322.00	52,889.00	53,680.00	54,108.00	428.00	1%
99781	Steering Committee Hardware Charge	9,450.00	9,900.00	11,250.00	10,500.00	(750.00)	-7%
99782	Steering Committee User Charge	4,356.00	4,725.00	4,725.00	7,520.00	2,795.00	59%
Account Classification Total: MS - Material and Services		\$4,695,134.21	\$4,655,050.13	\$7,992,698.00	\$6,338,163.00	(\$1,654,535.00)	-21%

CO - Capital Outlay

88000	Vehicles Other	0.00	60,279.00	0.00	0.00	0.00	N/A
88070	Office Equipment	2,279.58	0.00	5,000.00	5,000.00	0.00	0%
88140	Grounds Improvement	0.00	0.00	350,000.00	20,000.00	(330,000.00)	-94%
88170	Facilities Improvement	0.00	11,390.00	0.00	0.00	0.00	N/A
88190	Communications Equipment	0.00	0.00	20,000.00	20,000.00	0.00	0%
88220	Rights of Way	0.00	41,465.00	100,000.00	100,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 311 - Road							
88250	Railroad Crossing&Traffic Signal	6,615.66	22,038.46	20,000.00	20,000.00	0.00	0%
88340	Bldg Improvement	0.00	0.00	25,000.00	0.00	(25,000.00)	-100%
88360	Equipment	0.00	0.00	15,000.00	15,000.00	0.00	0%
88890	Bridge Construction	0.00	0.00	100,000.00	0.00	(100,000.00)	-100%
88900	Heavy Equipment	496,929.00	500.00	482,000.00	0.00	(482,000.00)	-100%
88970	Survey Equipment	0.00	6,439.72	5,000.00	10,000.00	5,000.00	100%
Account Classification Total: CO - Capital Outlay		\$505,824.24	\$142,112.18	\$1,122,000.00	\$190,000.00	(\$932,000.00)	-83%
IF - Interfund Transfers							
99390	Trans - K-Falls Streets	651,453.00	585,564.00	437,285.00	0.00	(437,285.00)	-100%
99460	Trans - Equip Rent & Revolving	400,000.00	400,000.00	400,000.00	400,000.00	0.00	0%
99783	Trans - Phones	2,937.00	1,078.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$1,054,390.00	\$986,642.00	\$837,285.00	\$400,000.00	(\$437,285.00)	-52%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	1,433,797.00	2,411,408.00	977,611.00	68%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$1,433,797.00	\$2,411,408.00	\$977,611.00	68%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	16,000,000.00	20,000,000.00	4,000,000.00	25%
99981	Unappropriated Fund Balance	20,679,209.28	16,205,462.65	10,000,000.00	10,000,000.00	0.00	0%
99982	RFE - Federal Forest Receipts	16,890,122.59	22,654,627.25	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$37,569,331.87	\$38,860,089.90	\$26,000,000.00	\$30,000,000.00	\$4,000,000.00	15%
Sub Department Total: 311 - Road		\$47,678,885.93	\$48,389,902.75	\$42,092,000.00	\$43,726,000.00	\$1,634,000.00	4%
Fund Revenue	Total: 230 - Road Department	\$47,678,885.93	\$48,389,902.75	\$42,092,000.00	\$43,726,000.00	\$1,634,000.00	4%
Fund Expenditure	Total: 230 - Road Department	\$47,678,885.93	\$48,389,902.75	\$42,092,000.00	\$43,726,000.00	\$1,634,000.00	4%
Fund Net	Total: 230 - Road Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	4%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 312 - SB 994							
Revenues							
FB - Fund Balances							
31001	Beginning Fund Balance	800,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Sub Department Total: 312 - SB 994		\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Expenditures							
MS - Material and Services							
46031	Chip Oil	655,305.81	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$655,305.81	\$0.00	\$0.00	\$0.00	\$0.00	0.00
CO - Capital Outlay							
88936	Pepperwood Drive	98,046.37	0.00	0.00	0.00	0.00	N/A
88937	Myrtlewood Drive	46,647.82	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$144,694.19	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Sub Department Total: 312 - SB 994		\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Fund Revenue	Total: 230 - Road Department	\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Fund Expenditure	Total: 230 - Road Department	\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Fund Net	Total: 230 - Road Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
<u>Revenues</u>							
IG - Intergovernmental							
33450	Motor Vehicle Apportionment	0.00	0.00	35,000.00	45,000.00	10,000.00	29%
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$35,000.00	\$45,000.00	\$10,000.00	29%
IN - Interest							
39150	Investments - Interest On	0.00	0.00	1,300.00	1,000.00	(300.00)	-23%
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$1,300.00	\$1,000.00	(\$300.00)	-23%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	0.00	205,360.00	0.00	(205,360.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$205,360.00	\$0.00	(\$205,360.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	200,000.00	200,000.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00	
Sub Department Total: 313 - Bicycle Trails		\$0.00	\$0.00	\$241,660.00	\$246,000.00	\$4,340.00	2%
<u>Expenditures</u>							
MS - Material and Services							
44320	Grounds Maintenance & Repair	0.00	0.00	7,300.00	7,000.00	(300.00)	-4%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$7,300.00	\$7,000.00	(\$300.00)	-4%
CO - Capital Outlay							
88350	Right of Way & Bike Ways Const	0.00	0.00	234,360.00	239,000.00	4,640.00	2%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$234,360.00	\$239,000.00	\$4,640.00	2%
Sub Department Total: 313 - Bicycle Trails		\$0.00	\$0.00	\$241,660.00	\$246,000.00	\$4,340.00	2%
Fund Revenue	Total: 230 - Road Department	\$0.00	\$0.00	\$241,660.00	\$246,000.00	\$4,340.00	2%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
Fund Expenditure	Total: 230 - Road Department	\$0.00	\$0.00	\$241,660.00	\$246,000.00	\$4,340.00	2%
Fund Net	Total: 230 - Road Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	0.00	0.00	312,000.00	300,000.00	(12,000.00)	-4%
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$312,000.00	\$300,000.00	(\$12,000.00)	-4%
TI - Interfund Transfers							
39037	Trans - Road Reserve	0.00	65,882,357.17	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$65,882,357.17	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	64,200,000.00	57,000,000.00	(7,200,000.00)	-11%
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$64,200,000.00	\$57,000,000.00	(\$7,200,000.00)	-11%
Sub Department Total: 315 - Road Reserves		\$0.00	\$65,882,357.17	\$64,512,000.00	\$57,300,000.00	(\$7,212,000.00)	-11%
<u>Expenditures</u>							
MS - Material and Services							
46070	Public Road Repair and Maintenance	0.00	0.00	10,000.00	10,000.00	0.00	0%
47010	Special Projects	0.00	0.00	4,700,000.00	1,000,000.00	(3,700,000.00)	-79%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$4,710,000.00	\$1,010,000.00	(\$3,700,000.00)	-79%
CO - Capital Outlay							
88890	Bridge Construction	0.00	0.00	45,000,000.00	3,000,000.00	(42,000,000.00)	-93%
88891	Road Dept Building	0.00	0.00	300,000.00	0.00	(300,000.00)	-100%
88892	Altamont Project	0.00	0.00	5,500,000.00	1,500,000.00	(4,000,000.00)	-73%
88939	RD - New Projects	0.00	0.00	4,562,000.00	600,000.00	(3,962,000.00)	-87%
88943	Road Constructions	0.00	0.00	1,640,000.00	0.00	(1,640,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$57,002,000.00	\$5,100,000.00	(\$51,902,000.00)	-91%
IF - Interfund Transfers							
99031	Trans - Sheriff Patrol	0.00	0.00	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$2,000,000.00	\$1,000,000.00	(\$1,000,000.00)	-50%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	20,000,000.00	20,000,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$20,000,000.00	\$20,000,000.00	
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	4,000,000.00	4,000,000.00	N/A
99980	Reserve Future Expenditures	0.00	0.00	800,000.00	26,190,000.00	25,390,000.00	3174%
99981	Unappropriated Fund Balance	0.00	65,882,357.17	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$65,882,357.17	\$800,000.00	\$30,190,000.00	\$29,390,000.00	3674%
Sub Department Total: 315 - Road Reserves		\$0.00	\$65,882,357.17	\$64,512,000.00	\$57,300,000.00	(\$7,212,000.00)	-11%
Fund Revenue	Total: 230 - Road Department	\$0.00	\$65,882,357.17	\$64,512,000.00	\$57,300,000.00	(\$7,212,000.00)	-11%
Fund Expenditure	Total: 230 - Road Department	\$0.00	\$65,882,357.17	\$64,512,000.00	\$57,300,000.00	(\$7,212,000.00)	-11%
Fund Net	Total: 230 - Road Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-11%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 580 - Equipment							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	0.00	0.00	15,000.00	15,000.00	0.00	0%
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	0%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	0.00	0.00	1,124,632.00	0.00	(1,124,632.00)	-100%
39038	Trans - Road Fund	0.00	0.00	400,000.00	400,000.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$1,524,632.00	\$400,000.00	(\$1,124,632.00)	-74%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	1,382,309.00	1,382,309.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$1,382,309.00	\$1,382,309.00	
Department Total: 580 - Equipment		\$0.00	\$0.00	\$1,539,632.00	\$1,797,309.00	\$257,677.00	17%
<u>Expenditures</u>							
MS - Material and Services							
44670	Equipment	0.00	0.00	9,000.00	0.00	(9,000.00)	-100%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$9,000.00	\$0.00	(\$9,000.00)	-100%
CO - Capital Outlay							
88360	Equipment	0.00	0.00	0.00	590,000.00	590,000.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	\$590,000.00	\$590,000.00	
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	1,530,632.00	1,207,309.00	(323,323.00)	-21%
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$0.00	\$1,530,632.00	\$1,207,309.00	(\$323,323.00)	-21%
Department Total: 580 - Equipment		\$0.00	\$0.00	\$1,539,632.00	\$1,797,309.00	\$257,677.00	17%
Fund Expenditure	Total: 230 - Road Department	\$0.00	\$0.00	\$1,539,632.00	\$1,797,309.00	\$257,677.00	17%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 580 - Equipment							
	Fund Net	Total: 230 - Road Department	\$0.00	\$0.00	\$0.00	\$0.00	17%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 240 - Bicycle Trail							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
<u>Revenues</u>							
IG - Intergovernmental							
33450	Motor Vehicle Apportionment	40,437.22	44,737.33	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$40,437.22	\$44,737.33	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,491.56	1,118.46	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$1,491.56	\$1,118.46	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	147,553.51	189,482.29	205,360.00	0.00	(205,360.00)	-100%
Account Classification Total: FB - Fund Balances		\$147,553.51	\$189,482.29	\$205,360.00	\$0.00	(\$205,360.00)	-100%
Sub Department Total: 313 - Bicycle Trails		\$189,482.29	\$235,338.08	\$205,360.00	\$0.00	(\$205,360.00)	-100%
<u>Expenditures</u>							
CO - Capital Outlay							
88350	Right of Way & Bike Ways Const	0.00	29,978.18	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$29,978.18	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99170	Trans - Road Fund	0.00	0.00	205,360.00	0.00	(205,360.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$205,360.00	\$0.00	(\$205,360.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	189,482.29	205,359.90	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$189,482.29	\$205,359.90	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 313 - Bicycle Trails		\$189,482.29	\$235,338.08	\$205,360.00	\$0.00	(\$205,360.00)	-100%
Fund Revenue Total: 240 - Bicycle Trail		\$189,482.29	\$235,338.08	\$205,360.00	\$0.00	(\$205,360.00)	-100%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 240 - Bicycle Trail							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
Fund Expenditure	Total: 240 - Bicycle Trail	\$189,482.29	\$235,338.08	\$205,360.00	\$0.00	(\$205,360.00)	-100%
Fund Net	Total: 240 - Bicycle Trail	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 315 - Klamath Falls Streets							
Department: 310 - Road							
Sub Department: 314 - Klamath Falls Streets							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	20,863.53	13,464.35	17,000.00	13,000.00	(4,000.00)	-24%
Account Classification Total: IN - Interest		\$20,863.53	\$13,464.35	\$17,000.00	\$13,000.00	(\$4,000.00)	-24%
TI - Interfund Transfers							
36450	Trans - Road Department	651,453.00	585,564.00	437,285.00	0.00	(437,285.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$651,453.00	\$585,564.00	\$437,285.00	\$0.00	(\$437,285.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	2,500,510.31	2,438,498.91	2,500,000.00	2,600,000.00	100,000.00	4%
Account Classification Total: FB - Fund Balances		\$2,500,510.31	\$2,438,498.91	\$2,500,000.00	\$2,600,000.00	\$100,000.00	4%
Sub Department Total: 314 - Klamath Falls Streets		\$3,172,826.84	\$3,037,527.26	\$2,954,285.00	\$2,613,000.00	(\$341,285.00)	-12%
<u>Expenditures</u>							
Department: 310 - Road							
Sub Department: 314 - Klamath Falls Streets							
MS - Material and Services							
47010	Special Projects	734,324.93	414,867.39	150,000.00	2,613,000.00	2,463,000.00	1642%
Account Classification Total: MS - Material and Services		\$734,324.93	\$414,867.39	\$150,000.00	\$2,613,000.00	\$2,463,000.00	1642%
CO - Capital Outlay							
99570	Street Projects	3.00	0.00	2,804,285.00	0.00	(2,804,285.00)	-100%
Account Classification Total: CO - Capital Outlay		\$3.00	\$0.00	\$2,804,285.00	\$0.00	(\$2,804,285.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	2,438,498.91	2,622,659.87	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$2,438,498.91	\$2,622,659.87	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 314 - Klamath Falls Streets		\$3,172,826.84	\$3,037,527.26	\$2,954,285.00	\$2,613,000.00	(\$341,285.00)	-12%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 315 - Klamath Falls Streets							
Department: 310 - Road							
Sub Department: 314 - Klamath Falls Streets							
Fund Revenue	Total: 315 - Klamath Falls Streets	\$3,172,826.84	\$3,037,527.26	\$2,954,285.00	\$2,613,000.00	(\$341,285.00)	-12%
Fund Expenditure	Total: 315 - Klamath Falls Streets	\$3,172,826.84	\$3,037,527.26	\$2,954,285.00	\$2,613,000.00	(\$341,285.00)	-12%
Fund Net	Total: 315 - Klamath Falls Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 421 - Road Reserves							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	623,936.05	348,543.31	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$623,936.05	\$348,543.31	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	0.00	263,500.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$263,500.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	67,017,008.73	64,743,360.16	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$67,017,008.73	\$64,743,360.16	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 315 - Road Reserves		\$67,640,944.78	\$65,355,403.47	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
MS - Material and Services							
46070	Public Road Repair and Maintenance	42,014.07	3,716.12	0.00	0.00	0.00	N/A
47010	Special Projects	750,000.00	633,000.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$792,014.07	\$636,716.12	\$0.00	\$0.00	\$0.00	0%
CO - Capital Outlay							
88890	Bridge Construction	812,099.73	601,270.80	0.00	0.00	0.00	N/A
88891	Road Dept Building	812,287.51	368,210.72	0.00	0.00	0.00	N/A
88892	Altamont Project	445,232.24	1,088,146.30	0.00	0.00	0.00	N/A
88939	RD - New Projects	35,951.07	13,918.97	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$2,105,570.55	\$2,071,546.79	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99169	Trans - Road Reserve	0.00	62,647,140.56	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$62,647,140.56	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 421 - Road Reserves							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	64,743,360.16	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$64,743,360.16	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 315 - Road Reserves		\$67,640,944.78	\$65,355,403.47	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 421 - Road Reserves	\$67,640,944.78	\$65,355,403.47	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 421 - Road Reserves	\$67,640,944.78	\$65,355,403.47	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 421 - Road Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9323 - County Public Works -LGIP							
Department: 310 - Road							
Sub Department: 311 - Road							
Revenues							
IN - Interest							
39150	Investments - Interest On	16,570.05	17,042.64	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$16,570.05	\$17,042.64	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balances							
31001	Beginning Fund Balance	3,201,843.92	3,218,293.97	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$3,201,843.92	\$3,218,293.97	\$0.00	\$0.00	\$0.00	0.00
Sub Department Total: 311 - Road		\$3,218,413.97	\$3,235,336.61	\$0.00	\$0.00	\$0.00	0.00
Expenditures							
MS - Material and Services							
44104	Miscellaneous	120.00	120.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$120.00	\$120.00	\$0.00	\$0.00	\$0.00	0.00
IF - Interfund Transfers							
99169	Trans - Road Reserve	0.00	3,235,216.61	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$3,235,216.61	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	3,218,293.97	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$3,218,293.97	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Sub Department Total: 311 - Road		\$3,218,413.97	\$3,235,336.61	\$0.00	\$0.00	\$0.00	0.00
Fund Revenue	Total: 9323 - County Public Works -LGIP	\$3,218,413.97	\$3,235,336.61	\$0.00	\$0.00	\$0.00	0.00
Fund Expenditure	Total: 9323 - County Public Works -LGIP	\$3,218,413.97	\$3,235,336.61	\$0.00	\$0.00	\$0.00	0.00
Fund Net	Total: 9323 - County Public Works -LGIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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Department: Community Development Solid Waste Division

FY 2014 Proposed Budget

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 Statute (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 \$236,507.

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.

Twelve Outlying Transfer Stations are operated by Solid Waste; with creative scheduling we are utilizing eight FTE to operate these sites. All operations in the Chemult Landfill are conducted by one FTE.

The Klamath Regional Disposal Transfer Station (KRD) is operated by Regional Disposal Company (RDC) and the scales are operated by a Solid Waste employee. All waste streams from this facility are transported to the Roosevelt Landfill in Roosevelt Washington. This facility is owned by Klamath County, the contract for services with RDC will expire July of 2014.

Two Landfills and Klamath Regional Disposal combined, process 70,000 tons of waste per year.

Department: Community Development Solid Waste Division

FY 2014 Proposed Budget

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 fifteen 15 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 Regional Disposal Company.

Successes:

Solid Waste

Solid Waste implemented county hauling and containers and discontinued contracted services to reduce cost of Transfer Stations operations. The box rental through contracted services was \$144,000 per year. The Solid Waste Division realized cost savings in excess of \$60,000 per year. 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 this year. The permits have a term of ten years. The renewal process mandates updated written operations plans, monitoring plans, storm water plans, Landfill design plans etc.

Installation of the Green House Gas monitoring system at the Klamath Landfill was completed by Solid Waste staff in conjunction with Mark Yinger Associates.

Numerous professional rebuilds/upgrades to heavy equipment have been done by the Landfill mechanic, the latest of which saved the County over \$25,000!

The Solid Waste Division strives to extend the life of equipment through intensive service and maintenance practices with a large degree of success; one piece of equipment still in use is the 1956 Cat Scraper used at the Chemult Landfill.

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

Recycle

The Recycle program processed 27,822,740 lbs. of recycle material in 2012. The free electronic waste program removed 632,680 lbs. of E-Waste from the waste stream. A 2012 recycle rate from DEQ is not available at this time; however the state mandate is 20%. The Recycle Division has historically exceeded the state mandate.

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

Department: Community Development
Solid Waste Division

FY 2014 Proposed Budget

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

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

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

Challenges:

The continued operation of the Outlying Transfer Stations at an estimated loss of \$400,000; this cost is Personnel/Operating and cubic yard vs. ton loss combined. This deficit is subsidized by the fees collected at the Klamath Landfill.

Budget Overview:

Major Expenditures Solid Waste

Franchise and Contract agreements totaling \$1,800,000 continues to be a major expense, as well as Personal Services, vehicle fuel, equipment maintenance, grounds maintenance and the administration fees.

Major Revenue Solid Waste

Solid Waste is an enterprise fund and fees are the major source of revenue. Klamath County has a franchise agreement with the commercial haulers to receive 3% of the revenue they collect. The franchise revenue is utilized to supplement the Recycle function of Solid Waste. Metal collected is outsourced with a commercial business providing an average of \$.014 per pound revenue. The revenue varies each year depending on the volume and market prices.

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.

Department: Community Development
Solid Waste Division

FY 2014 Proposed Budget

Significant Changes:

To increase efficiency and reduce ongoing losses, the Solid Waste Division has developed a Transfer Station consolidation plan to close several out-laying transfer stations.

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.

Key Issues:

Solid Waste

The Solid Waste Management Plan is being updated this year 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 Outlying Transfer Stations at the present rate of disparity is of major concern.

Landfill Site Reserve

No additional contributions will be required at this time.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
510 Solid Waste

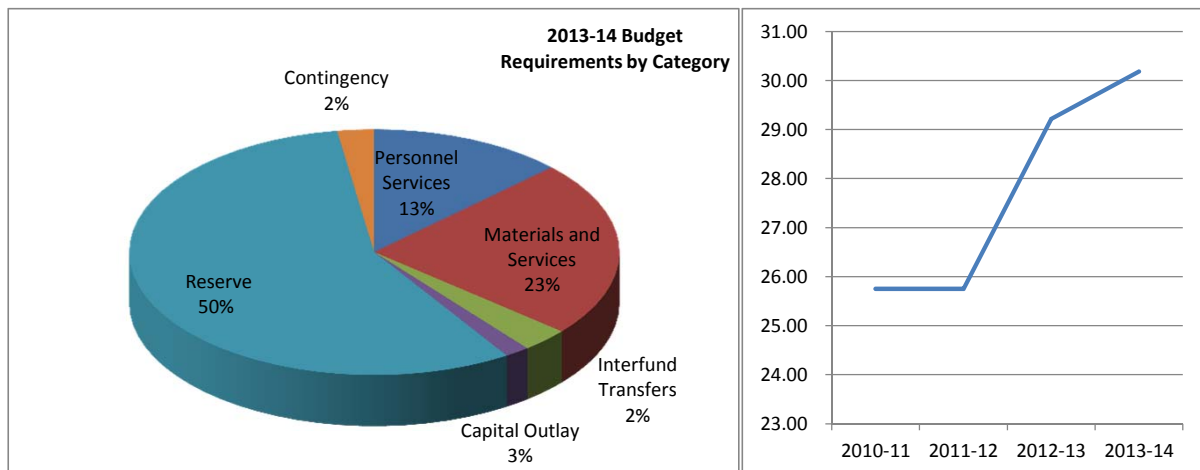
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	1,201,689	1,270,244	1,554,100	1,649,481
Materials and Services	2,437,730	2,558,835	3,270,577	2,984,813
Capital Outlay	3,883	-	1,965,300	399,930
Interfund Transfers	543,044	1,196,648	6,326,976	210,000
Subtotal Current Expenditures	4,186,345	5,025,727	13,116,953	5,244,224
Reserve Future Expenditure	-	-	5,479,838	7,259,710
Contingency	-	-	21,883	310,993
Unappropriated Fund Balance	8,159,847	8,529,937	-	-
Subtotal Noncurrent Expenditures	8,159,847	8,529,937	5,501,721	7,570,703
Total Requirements by Budgetary Category	12,346,192	13,555,664	18,618,674	12,814,927

<u>Requirements by Fund</u>				
Landfill Site Reserves (435)	6,327,306	6,239,962	5,624,278	-
Solid Waste (520)	5,830,340	7,189,244	12,972,513	12,814,927
Recycle (512)	188,546	126,458	21,883	-
Total Requirements by Fund	12,346,192	13,555,664	18,618,674	12,814,927

<u>Resources by Budgetary Category</u>				
Licenses, Fees and Permits	120,576	117,435	115,400	109,787
Charges for Services	3,822,992	4,180,396	4,092,000	4,092,000
Investment Earnings	65,333	44,051	45,000	52,400
Interfund Transfers	1,648,751	1,048,868	6,071,721	210,000
Miscellaneous	-	5,066	500	500
Beginning Fund Balance	6,688,540	8,159,847	8,294,053	8,350,240
Total Resources by Budgetary Category	12,346,192	13,555,664	18,618,674	12,814,927

Full-Time Employee Equivalents	25.75	25.75	29.22	30.18
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Solid Waste	7,334,027	1,649,481	30.18
Landfill Closure	5,480,900	-	-
Total Mandates	12,814,927	1,649,481	30.18



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Community Development/Administration	Accounting Specialist	52051051161555	0.8000	Local 121	LH14	7	\$0.00	\$3,269.89	\$719.21	\$1,938.73	\$453.41	\$719.21	\$27.56	\$7,440.00	\$16.70	\$16.32	\$5,003.18	\$47,604.22
Community Development/Solid Waste	Parks/S Waste Foreman	52051051162690	1.0000	Non-Union	UF23	7	\$0.00	\$53,904.00	\$1,239.79	\$3,342.05	\$781.61	\$1,239.79	\$34.45	\$9,300.00	\$20.88	\$20.40	\$8,624.64	\$78,507.61
Community Development/Parks	Maint. Worker II - Parks	52051051163020	0.1000	Local 121	LH13	4	\$0.00	\$3,336.70	\$76.74	\$206.88	\$48.38	\$76.74	\$3.45	\$930.00	\$2.09	\$2.04	\$533.87	\$5,216.89
Community Development/Solid Waste	Assistant Foreman - Landfill	52051051163151	1.0000	Non-Union	UH21	7	\$0.00	\$49,068.00	\$1,128.56	\$3,042.22	\$711.49	\$1,128.56	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,850.88	\$72,305.44
Community Development/Solid Waste	Parks/SWaste Ops Manager	52051051163152	1.0000	Non-Union	UF25	7	\$0.00	\$59,436.00	\$1,367.03	\$3,685.03	\$861.82	\$1,367.03	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,509.76	\$85,602.40
Community Development/Solid Waste	Solid Waste Site Att - Tangley	52051051163160	1.0000	Local 121	LH09	7	\$0.00	\$29,190.24	\$671.38	\$1,809.79	\$423.26	\$671.38	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,670.44	\$46,812.21
Community Development/Solid Waste	Solid Waste Site Att-Beatty/Bly (Bly)	52051051163160	0.3300	Local 121	LH08	7	\$0.00	\$9,632.78	\$221.55	\$597.23	\$139.68	\$221.55	\$11.37	\$3,069.00	\$6.89	\$6.73	\$1,541.24	\$15,448.03
Community Development/Solid Waste	Solid Waste Site Att-Beatty/Bly	52051051163160	0.6700	Local 121	LH08	7	\$0.00	\$19,557.46	\$449.82	\$1,212.56	\$283.58	\$449.82	\$23.08	\$6,231.00	\$13.99	\$13.67	\$3,129.19	\$31,364.18
Community Development/Solid Waste	Solid Waste Site Att - L V/Malin	52051051163160	0.1000	Local 121	LH08	7	\$0.00	\$3,094.17	\$71.17	\$191.84	\$44.87	\$71.17	\$3.45	\$930.00	\$2.09	\$2.04	\$495.07	\$4,905.84
Community Development/Solid Waste	Solid Waste Site Att - L V/Malin	52051051163160	0.9000	Local 121	LH08	7	\$0.00	\$27,847.49	\$640.49	\$1,726.54	\$403.79	\$640.49	\$31.01	\$8,370.00	\$18.79	\$18.36	\$4,455.60	\$44,152.56
Community Development/Solid Waste	Solid Waste Site Att - Keno	52051051163160	1.0000	Local 121	LH08	7	\$0.00	\$29,190.24	\$671.38	\$1,809.79	\$423.26	\$671.38	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,670.44	\$46,812.21
Community Development/Solid Waste	Solid Waste Site Att - Landfill	52051051163160	1.0000	Local 121	LH08	7	\$0.00	\$29,190.24	\$671.38	\$1,809.79	\$423.26	\$671.38	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,670.44	\$46,812.21
Community Development/Solid Waste	Solide Waste Site Att - Landfill	52051051163160	1.0000	Local 121	LH08	6	\$0.00	\$26,974.24	\$666.41	\$1,796.40	\$420.13	\$666.41	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,635.88	\$46,535.19
Community Development/Solid Waste	Solid Waste Site Att - Bonanza	52051051163160	1.0000	Local 121	LH08	7	\$0.00	\$29,190.24	\$671.38	\$1,809.79	\$423.26	\$671.38	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,670.44	\$46,812.21
Community Development/Solid Waste	Solid Waste Site Att - Chiloquin	52051051163160	1.0000	Local 121	LH08	5	\$0.00	\$27,605.12	\$634.92	\$1,711.52	\$400.27	\$634.92	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,416.82	\$44,779.30
Community Development/Solid Waste	Solid Waste Site Att -Sprague/LF	52051051163160	0.3300	Local 121	LH08	7	\$0.00	\$9,825.43	\$225.99	\$609.18	\$142.47	\$225.99	\$11.37	\$3,069.00	\$6.89	\$6.73	\$1,572.07	\$15,695.11
Community Development/Solid Waste	Solid Waste Site Att - Sprague/LF	52051051163160	0.6700	Local 121	LH08	7	\$0.00	\$19,948.61	\$458.82	\$1,236.81	\$289.25	\$458.82	\$23.08	\$6,231.00	\$13.99	\$13.67	\$3,191.78	\$31,865.83
Community Development/Solid Waste	Solid Waste Site Att - Crescent	52051051163160	0.8000	Local 121	LH08	6	\$0.00	\$22,450.18	\$516.35	\$1,391.91	\$325.53	\$516.35	\$27.56	\$7,440.00	\$20.88	\$20.40	\$3,592.03	\$36,301.19
Community Development/Solid Waste	Solid Waste Site Att - Landfill	52051051163160	1.0000	Local 121	LH08	6	\$0.00	\$28,092.96	\$646.14	\$1,741.76	\$407.35	\$646.14	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,494.87	\$45,404.95
Community Development/Solid Waste	Solid Waste Site Att -Odessa/Ft Klamath	52051051163160	0.6700	Local 121	LH08	2	\$0.00	\$16,060.06	\$369.38	\$995.72	\$232.87	\$369.38	\$23.08	\$6,231.00	\$13.99	\$13.67	\$2,569.61	\$26,876.77
Community Development/Solid Waste	Solid Waste Site Att -Odessa/Ft Klamath	52051051163160	0.3300	Local 121	LH08	2	\$0.00	\$7,910.18	\$181.93	\$490.43	\$114.70	\$181.93	\$11.37	\$3,069.00	\$6.89	\$6.73	\$1,265.63	\$13,238.80
Community Development/Solid Waste	Solid Waste Site Att - Landfill	52051051163160	0.6000	Local 121	LH08	2	\$0.00	\$14,382.14	\$330.79	\$891.69	\$208.54	\$330.79	\$20.67	\$5,580.00	\$20.88	\$20.40	\$2,301.14	\$24,087.05
Community Development/Solid Waste	Solid Waste Site Att - Merrill	52051051163160	1.0000	Local 121	LH08	2	\$0.00	\$23,970.24	\$551.32	\$1,486.15	\$347.57	\$551.32	\$34.45	\$9,300.00	\$20.88	\$20.40	\$3,835.24	\$40,117.56
Community Development/Solid Waste	Solid Waste Site Att - Landfill	52051051163160	1.0000	Local 121	LH08	2	\$0.00	\$23,970.24	\$551.32	\$1,486.15	\$347.57	\$551.32	\$34.45	\$9,300.00	\$20.88	\$20.40	\$3,835.24	\$40,117.56
Community Development/Solid Waste	Recycling Attendant - Landfill (Landfill)	52051051163165	0.2500	Local 121	LH13	7	\$0.00	\$9,493.41	\$218.35	\$588.59	\$137.65	\$218.35	\$8.61	\$2,325.00	\$5.22	\$5.10	\$1,518.94	\$14,519.23
Community Development/Solid Waste	Recycling Attendant - Landfill (Recycle)	52051051163165	0.7500	Local 121	LH13	7	\$0.00	\$28,480.22	\$655.04	\$1,765.77	\$412.96	\$655.04	\$25.84	\$6,975.00	\$15.66	\$15.30	\$4,556.83	\$43,057.68
Community Development/Solid Waste	Solid Waste & Parks Manager	52051051163170	1.0000	Non-Union	UF30	7	\$0.00	\$75,815.00	\$1,743.77	\$4,700.59	\$1,099.33	\$1,743.77	\$34.45	\$9,300.00	\$20.88	\$20.40	\$12,130.56	\$106,609.75
Community Development/Solid Waste	Landfill Maint Worker	52051051163190	1.0000	Local 121	LH16	1	\$0.00	\$34,944.48	\$803.72	\$2,166.56	\$506.69	\$803.72	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,591.12	\$54,192.03
Community Development/Solid Waste	Landfill Maint Worker	52051051163190	1.0000	Local 121	LH16	7	\$0.00	\$43,075.44	\$990.74	\$2,670.68	\$624.59	\$990.74	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,892.07	\$64,619.98
Community Development/Solid Waste	Landfill Maint Worker	52051051163190	1.0000	Local 121	LH16	6	\$0.00	\$42,759.44	\$983.47	\$2,651.09	\$620.01	\$983.47	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,841.51	\$64,214.71
Community Development/Solid Waste	Landfill Mechanic	52051051163191	1.0000	Local 121	LH16	6	\$0.00	\$42,854.24	\$985.65	\$2,656.96	\$621.39	\$985.65	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,856.68	\$64,336.29
Community Development/Solid Waste	Landfill Operator - Chemult	52051051163192	1.0000	Local 121	LH16	7	\$0.00	\$43,075.44	\$990.74	\$2,670.68	\$624.59	\$990.74	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,892.07	\$64,619.98
Community Development/Solid Waste	Overtime	52051051163900						\$50,000.00	\$1,150.00	\$3,100.00	\$725.00	\$1,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,125.00
Community Development/Solid Waste	Temporary Help	52051051163920	0.4800	Non-Union	UH09	1	\$0.00	\$11,034.85	\$253.80	\$684.16	\$160.01	\$253.80	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$12,403.16
Community Development/Solid Waste	Temporary Help	52051051163920	0.4800	Non-Union	UH09	1	\$0.00	\$11,034.85	\$253.80	\$684.16	\$160.01	\$253.80	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$12,403.16
Community Development/Solid Waste	Temporary Help - Chemult/Crescen	52051051163920	0.4800	Non-Union	UH09	1	\$0.00	\$11,054.71	\$254.26	\$685.39	\$160.29	\$254.26	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$12,425.45
Community Development/Solid Waste	Temporary Help	52051051163920	0.4800	Non-Union	UH09	1	\$0.00	\$10,599.90	\$243.80	\$657.19	\$153.70	\$243.80	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$11,914.92
Community Development/Solid Waste	Temporary Help - Landfill	52051051163920	0.4800	Non-Union	UH09	2	\$0.00	\$11,563.89	\$265.97	\$716.96	\$167.68	\$265.97	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$12,997.00
Community Development/Solid Waste	Temporary Help	52051051163920	0.4800	Non-Union	UH09	1	\$0.00	\$11,054.71	\$254.26	\$685.39	\$160.29	\$254.26	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$12,425.45
Community Development 520-510-511			30.1800				\$0.00	\$1,100,984.10	\$25,322.63	\$68,261.01	\$15,964.27	\$25,322.63	\$1,039.76	\$253,890.00	\$582.55	\$569.16	\$157,542.59	\$1,649,478.71

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 435 - Landfill Site Reserves							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	57,118.43	29,619.63	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$57,118.43	\$29,619.63	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39030	Trans - Solid Waste	116,964.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$116,964.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	6,153,223.46	6,210,341.89	5,624,278.00	0.00	(5,624,278.00)	-100%
Account Classification Total: FB - Fund Balances		\$6,153,223.46	\$6,210,341.89	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
Revenues Total		\$6,327,305.89	\$6,239,961.52	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
<u>Expenditures</u>							
MS - Material and Services							
44330	Closure and Post-Closure Care	116,964.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$116,964.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99210	Trans - Landfill Site Reserve	0.00	0.00	5,624,278.00	0.00	(5,624,278.00)	-100%
99211	Trans - Solid Waste Operating	0.00	827,568.02	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$827,568.02	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	6,210,341.89	5,412,393.50	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$6,210,341.89	\$5,412,393.50	\$0.00	\$0.00	\$0.00	0%
Expenditures Total		\$6,327,305.89	\$6,239,961.52	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
Fund Revenue	Total: 435 - Landfill Site Reserves	\$6,327,305.89	\$6,239,961.52	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
Fund Expenditure	Total: 435 - Landfill Site Reserves	\$6,327,305.89	\$6,239,961.52	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 435 - Landfill Site Reserves

Fund Net	Total: 435 - Landfill Site Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 435 - Landfill Site Reserves							
Department: 510 - Solid Waste							
Sub Department: 513 - Landfill Site							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	7,520.02	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$7,520.02	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	820,048.00	827,568.02	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$820,048.00	\$827,568.02	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 513 - Landfill Site		\$827,568.02	\$827,568.02	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
IF - Interfund Transfers							
99211	Trans - Solid Waste Operating	0.00	827,568.02	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$827,568.02	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	827,568.02	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$827,568.02	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 513 - Landfill Site		\$827,568.02	\$827,568.02	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 435 - Landfill Site Reserves	\$827,568.02	\$827,568.02	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 435 - Landfill Site Reserves	\$827,568.02	\$827,568.02	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 435 - Landfill Site Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 435 - Landfill Site Reserves							
Department: 510 - Solid Waste							
Sub Department: 514 - Landfill Clousure							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	49,598.41	29,619.63	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$49,598.41	\$29,619.63	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39030	Trans - Solid Waste	116,964.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$116,964.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	5,333,175.46	5,382,773.87	5,624,278.00	0.00	(5,624,278.00)	-100%
Account Classification Total: FB - Fund Balances		\$5,333,175.46	\$5,382,773.87	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
Sub Department Total: 514 - Landfill Clousure		\$5,499,737.87	\$5,412,393.50	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
<u>Expenditures</u>							
MS - Material and Services							
44330	Closure and Post-Closure Care	116,964.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$116,964.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99210	Trans - Landfill Site Reserve	0.00	0.00	5,624,278.00	0.00	(5,624,278.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	5,382,773.87	5,412,393.50	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$5,382,773.87	\$5,412,393.50	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 514 - Landfill Clousure		\$5,499,737.87	\$5,412,393.50	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
Fund Revenue Total: 435 - Landfill Site Reserves		\$5,499,737.87	\$5,412,393.50	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
34160	Franchise Fee - Solid Waste	46,244.58	45,104.66	115,000.00	109,387.00	(5,613.00)	-5%
34231	Fees - NSF Check	460.00	280.00	400.00	400.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$46,704.58	\$45,384.66	\$115,400.00	\$109,787.00	(\$5,613.00)	-5%
CS - Charges for Service							
34470	Fees - Solid Waste	3,756,001.33	3,922,786.49	4,000,000.00	4,000,000.00	0.00	0%
34471	Free Dump	41,287.02	232,905.24	70,000.00	70,000.00	0.00	0%
36130	Sales - Scrap Metal	0.00	0.00	17,000.00	17,000.00	0.00	0%
36131	Fees - E Waste	0.00	0.00	5,000.00	5,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$3,797,288.35	\$4,155,691.73	\$4,092,000.00	\$4,092,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	7,627.39	14,431.73	45,000.00	52,400.00	7,400.00	16%
Account Classification Total: IN - Interest		\$7,627.39	\$14,431.73	\$45,000.00	\$52,400.00	\$7,400.00	16%
MI - Miscellaneous							
36100	Miscellaneous	0.00	5,065.77	500.00	500.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$0.00	\$5,065.77	\$500.00	\$500.00	\$0.00	0%
TI - Interfund Transfers							
37461	Trans - Reserve	0.00	827,568.02	5,624,278.00	0.00	(5,624,278.00)	-100%
39030	Trans - Solid Waste	210,300.00	210,300.00	425,560.00	210,000.00	(215,560.00)	-51%
39033	Trans - Equipment Rent	1,253,486.66	0.00	0.00	0.00	0.00	N/A
39220	Trans - Recycling	68,000.00	11,000.00	21,883.00	0.00	(21,883.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$1,531,786.66	\$1,048,868.02	\$6,071,721.00	\$210,000.00	(\$5,861,721.00)	-97%
FB - Fund Balances							
31001	Beginning Fund Balance	446,932.95	1,919,801.62	2,647,892.00	8,350,240.00	5,702,348.00	215%
Account Classification Total: FB - Fund Balances		\$446,932.95	\$1,919,801.62	\$2,647,892.00	\$8,350,240.00	\$5,702,348.00	215%
Revenues Total		\$5,830,339.93	\$7,189,243.53	\$12,972,513.00	\$12,814,927.00	(\$157,586.00)	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
<u>Expenditures</u>							
PS - Personnel Services							
61555	Accounting Specialist	0.00	0.00	30,961.00	31,270.00	309.00	1%
62690	Foreman	47,596.41	50,792.64	53,053.00	53,904.00	851.00	2%
63020	Facility Mtc Worker II	2,927.37	3,084.87	3,196.00	3,337.00	141.00	4%
63151	SW Lead Maintenance Worker	46,326.28	49,232.50	48,880.00	49,068.00	188.00	0%
63152	Pks/SW Ops Manager	58,212.00	59,436.00	59,436.00	59,436.00	0.00	0%
63160	SW Site Attendant	377,120.03	366,230.55	422,980.00	424,053.00	1,073.00	0%
63165	Recycling Attendant	8,560.25	9,160.68	37,828.00	37,974.00	146.00	0%
63170	Solid Waste/Parks Director	65,726.63	70,079.50	73,233.00	75,816.00	2,583.00	4%
63190	Landfill/Maint Worker	116,887.71	124,054.97	160,715.00	163,855.00	3,140.00	2%
63191	Landfill Mechanic	37,318.32	39,646.32	41,060.00	42,854.00	1,794.00	4%
63192	Chemult Landfill Operator	39,514.40	42,292.48	42,910.00	43,075.00	165.00	0%
63900	Overtime	14,464.49	19,913.10	50,000.00	50,000.00	0.00	0%
63920	Temporary Help	24,226.16	65,680.70	65,765.00	66,343.00	578.00	1%
63930	FICA	58,820.17	65,390.23	83,386.00	84,225.00	839.00	1%
63940	Workmans Compensation Tax	486.87	665.54	1,112.00	1,040.00	(72.00)	-6%
63941	Workmans Compensation	0.00	17,113.43	25,070.00	25,323.00	253.00	1%
63950	Medical Insurance	164,367.04	143,601.77	221,130.00	253,890.00	32,760.00	15%
63951	Life Insurance	600.97	488.59	578.00	583.00	5.00	1%
63952	Short Term Disability	498.50	474.64	569.00	569.00	0.00	0%
63960	Retirement - General	80,608.54	82,490.34	107,168.00	157,543.00	50,375.00	47%
63980	Unemployment Compensation	20,566.00	21,215.01	25,070.00	25,323.00	253.00	1%
Account Classification Total: PS - Personnel Services		\$1,164,828.14	\$1,231,043.86	\$1,554,100.00	\$1,649,481.00	\$95,381.00	6%
MS - Material and Services							
44010	Mgmt Travel & Training	398.00	591.00	500.00	1,000.00	500.00	100%
44040	Staff Travel & Training	334.20	400.00	500.00	500.00	0.00	0%
44100	Supplies - Office	4,112.43	6,903.13	7,001.00	7,000.00	(1.00)	0%
44110	Supplies - Other	10,698.10	14,079.64	10,000.00	15,000.00	5,000.00	50%
44114	Office Furniture	399.99	0.00	500.00	1,500.00	1,000.00	200%
44200	Dues / Fees	2,609.75	2,115.75	4,000.00	4,000.00	0.00	0%
44250	Vehicle Fuel	110,724.10	122,266.51	200,000.00	200,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	4,802.92	8,323.67	10,000.00	30,500.00	20,500.00	205%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
44275	Litter Patrol	6,582.41	6,300.00	10,000.00	10,000.00	0.00	0%
44276	Building Repair	4,200.58	3,737.83	5,000.00	5,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	100.00	0.00	0%
44290	Uniform Maintenance & Repair	5,557.17	4,880.00	6,000.00	6,000.00	0.00	0%
44300	Equip Maintenance & Repair	107,261.83	144,524.21	100,000.00	160,000.00	60,000.00	60%
44320	Grounds Maintenance & Repair	7,558.57	11,737.20	75,000.00	60,000.00	(15,000.00)	-20%
44330	Closure and Post-Closure Care	(116,964.00)	0.00	400,000.00	0.00	(400,000.00)	-100%
44440	Audit Fees	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44490	Franchised Haul & Distribution	1,897,971.67	1,754,024.10	2,000,000.00	2,000,000.00	0.00	0%
44500	Consultant Services	18,025.00	24,940.75	32,717.00	70,000.00	37,283.00	114%
44570	Fees for Service	0.00	83.44	1,000.00	1,000.00	0.00	0%
44620	Utilities - Electricity	7,799.46	8,991.77	7,500.00	9,000.00	1,500.00	20%
44633	E Waste Costs	0.00	0.00	10,000.00	10,000.00	0.00	0%
44640	Telephone	15,073.41	12,214.76	14,200.00	9,500.00	(4,700.00)	-33%
44670	Equipment	0.00	4,920.95	6,000.00	10,000.00	4,000.00	67%
44700	Postage	1,309.64	1,359.44	1,500.00	1,500.00	0.00	0%
44870	Tire Recycling Costs	0.00	0.00	9,000.00	11,500.00	2,500.00	28%
44910	Forest Patrol Assessment	712.59	727.85	1,000.00	1,000.00	0.00	0%
44912	Free Dump / Litter	43,663.86	237,069.84	70,000.00	70,000.00	0.00	0%
45000	Equipment Rental / Lease	1,643.05	1,708.28	5,000.00	5,000.00	0.00	0%
45015	Administration Fees	0.00	0.00	135,234.00	57,385.00	(77,849.00)	-58%
45020	Contract Services	3,569.03	9,185.38	5,000.00	10,000.00	5,000.00	100%
45111	Software Support	0.00	1,944.59	5,000.00	3,000.00	(2,000.00)	-40%
45560	Weed Control Services	1,505.64	2,138.90	5,000.00	5,000.00	0.00	0%
47420	Per Ton Fee	16,384.27	26,046.41	50,000.00	50,000.00	0.00	0%
99755	Risk Management	0.00	0.00	14,579.00	14,840.00	261.00	2%
99760	Insurance/Liability	19,431.00	19,431.00	23,748.00	27,788.00	4,040.00	17%
99765	Insurance/Workmans Compensation	56,567.00	38,923.36	0.00	0.00	0.00	N/A
99770	Internal Services	41,928.00	41,928.00	41,928.00	112,601.00	70,673.00	169%
99780	Space Rent	3,480.00	3,518.00	3,570.00	3,599.00	29.00	1%
Account Classification Total: MS - Material and Services		\$2,277,339.67	\$2,515,015.76	\$3,270,577.00	\$2,984,813.00	(\$285,764.00)	-9%
CO - Capital Outlay							
88000	Vehicles Other	0.00	0.00	120,000.00	0.00	(120,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
88010	Vehicles Truck	0.00	0.00	80,000.00	0.00	(80,000.00)	-100%
88360	Equipment	3,882.50	0.00	200,000.00	0.00	(200,000.00)	-100%
88760	Computer Equipment	0.00	0.00	0.00	0.00	0.00	N/A
88900	Heavy Equipment	0.00	0.00	1,565,300.00	399,930.00	(1,165,370.00)	-74%
Account Classification Total: CO - Capital Outlay		\$3,882.50	\$0.00	\$1,965,300.00	\$399,930.00	(\$1,565,370.00)	-80%
IF - Interfund Transfers							
99027	Trans - CDD	0.00	0.00	255,255.00	0.00	(255,255.00)	-100%
99040	Trans - General Fund	137,224.00	137,224.00	0.00	0.00	0.00	N/A
99210	Trans - Landfill Site Reserve	116,964.00	0.00	215,560.00	0.00	(215,560.00)	-100%
99460	Trans - Equip Rent & Revolving	180,300.00	180,300.00	180,000.00	180,000.00	0.00	0%
99830	Trans - Vehicle Reserve	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$464,488.00	\$347,524.00	\$680,815.00	\$210,000.00	(\$470,815.00)	-69%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	21,883.00	310,993.00	289,110.00	1321%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$21,883.00	\$310,993.00	\$289,110.00	1321%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	1,778,810.00	1,778,810.00	N/A
99980	Reserve Future Expenditures	0.00	0.00	5,479,838.00	5,480,900.00	1,062.00	0%
99981	Unappropriated Fund Balance	1,919,801.62	3,095,659.91	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,919,801.62	\$3,095,659.91	\$5,479,838.00	\$7,259,710.00	\$1,779,872.00	32%
Expenditures Total		\$5,830,339.93	\$7,189,243.53	\$12,972,513.00	\$12,814,927.00	(\$157,586.00)	-1%
Fund Revenue	Total: 520 - Solid Waste	\$5,830,339.93	\$7,189,243.53	\$12,972,513.00	\$12,814,927.00	(\$157,586.00)	-1%
Fund Expenditure	Total: 520 - Solid Waste	\$5,830,339.93	\$7,189,243.53	\$12,972,513.00	\$12,814,927.00	(\$157,586.00)	-1%
Fund Net	Total: 520 - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 510 - Solid Waste							
Sub Department: 511 - Solid Waste							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
34160	Franchise Fee - Solid Waste	46,244.58	45,104.66	115,000.00	109,387.00	(5,613.00)	-5%
34231	Fees - NSF Check	460.00	280.00	400.00	400.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$46,704.58	\$45,384.66	\$115,400.00	\$109,787.00	(\$5,613.00)	-5%
CS - Charges for Service							
34470	Fees - Solid Waste	3,756,001.33	3,922,786.49	4,000,000.00	4,000,000.00	0.00	0%
34471	Free Dump	41,287.02	232,905.24	70,000.00	70,000.00	0.00	0%
36130	Sales - Scrap Metal	0.00	0.00	17,000.00	17,000.00	0.00	0%
36131	Fees - E Waste	0.00	0.00	5,000.00	5,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$3,797,288.35	\$4,155,691.73	\$4,092,000.00	\$4,092,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	5,160.27	5,745.14	5,000.00	6,000.00	1,000.00	20%
Account Classification Total: IN - Interest		\$5,160.27	\$5,745.14	\$5,000.00	\$6,000.00	\$1,000.00	20%
MI - Miscellaneous							
36100	Miscellaneous	0.00	5,065.77	500.00	500.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$0.00	\$5,065.77	\$500.00	\$500.00	\$0.00	0%
TI - Interfund Transfers							
37461	Trans - Reserve	0.00	827,568.02	0.00	0.00	0.00	N/A
39220	Trans - Recycling	0.00	0.00	21,883.00	0.00	(21,883.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$827,568.02	\$21,883.00	\$0.00	(\$21,883.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	446,932.95	387,047.84	892,592.00	947,000.00	54,408.00	6%
Account Classification Total: FB - Fund Balances		\$446,932.95	\$387,047.84	\$892,592.00	\$947,000.00	\$54,408.00	6%
Sub Department Total: 511 - Solid Waste		\$4,296,086.15	\$5,426,503.16	\$5,127,375.00	\$5,155,287.00	\$27,912.00	1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 510 - Solid Waste							
Sub Department: 511 - Solid Waste							
<u>Expenditures</u>							
PS - Personnel Services							
61555	Accounting Specialist	0.00	0.00	30,961.00	31,270.00	309.00	1%
62690	Foreman	47,596.41	50,792.64	53,053.00	53,904.00	851.00	2%
63020	Facility Mtc Worker II	2,927.37	3,084.87	3,196.00	3,337.00	141.00	4%
63151	SW Lead Maintenance Worker	46,326.28	49,232.50	48,880.00	49,068.00	188.00	0%
63152	Pks/SW Ops Manager	58,212.00	59,436.00	59,436.00	59,436.00	0.00	0%
63160	SW Site Attendant	377,120.03	366,230.55	422,980.00	424,053.00	1,073.00	0%
63165	Recycling Attendant	8,560.25	9,160.68	37,828.00	37,974.00	146.00	0%
63170	Solid Waste/Parks Director	65,726.63	70,079.50	73,233.00	75,816.00	2,583.00	4%
63190	Landfill/Maint Worker	116,887.71	124,054.97	160,715.00	163,855.00	3,140.00	2%
63191	Landfill Mechanic	37,318.32	39,646.32	41,060.00	42,854.00	1,794.00	4%
63192	Chemult Landfill Operator	39,514.40	42,292.48	42,910.00	43,075.00	165.00	0%
63900	Overtime	14,464.49	19,913.10	50,000.00	50,000.00	0.00	0%
63920	Temporary Help	24,226.16	65,680.70	65,765.00	66,343.00	578.00	1%
63930	FICA	58,820.17	65,390.23	83,386.00	84,225.00	839.00	1%
63940	Workmans Compensation Tax	486.87	665.54	1,112.00	1,040.00	(72.00)	-6%
63941	Workmans Compensation	0.00	17,113.43	25,070.00	25,323.00	253.00	1%
63950	Medical Insurance	164,367.04	143,601.77	221,130.00	253,890.00	32,760.00	15%
63951	Life Insurance	600.97	488.59	578.00	583.00	5.00	1%
63952	Short Term Disability	498.50	474.64	569.00	569.00	0.00	0%
63960	Retirement - General	80,608.54	82,490.34	107,168.00	157,543.00	50,375.00	47%
63980	Unemployment Compensation	20,566.00	21,215.01	25,070.00	25,323.00	253.00	1%
Account Classification Total: PS - Personnel Services		\$1,164,828.14	\$1,231,043.86	\$1,554,100.00	\$1,649,481.00	\$95,381.00	6%

MS - Material and Services

44010	Mgmt Travel & Training	398.00	591.00	500.00	1,000.00	500.00	100%
44040	Staff Travel & Training	334.20	400.00	500.00	500.00	0.00	0%
44100	Supplies - Office	4,112.43	6,903.13	7,001.00	7,000.00	(1.00)	0%
44110	Supplies - Other	10,698.10	14,079.64	10,000.00	15,000.00	5,000.00	50%
44114	Office Furniture	399.99	0.00	500.00	1,500.00	1,000.00	200%
44200	Dues / Fees	2,609.75	2,115.75	4,000.00	4,000.00	0.00	0%
44250	Vehicle Fuel	110,724.10	122,266.51	200,000.00	200,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 510 - Solid Waste							
Sub Department: 511 - Solid Waste							
44260	Vehicle Maintenance & Repair	4,802.92	8,323.67	10,000.00	30,500.00	20,500.00	205%
44275	Litter Patrol	6,582.41	6,300.00	10,000.00	10,000.00	0.00	0%
44276	Building Repair	4,200.58	3,737.83	5,000.00	5,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	100.00	0.00	0%
44290	Uniform Maintenance & Repair	5,557.17	4,880.00	6,000.00	6,000.00	0.00	0%
44300	Equip Maintenance & Repair	107,261.83	144,524.21	100,000.00	160,000.00	60,000.00	60%
44320	Grounds Maintenance & Repair	7,558.57	11,737.20	75,000.00	60,000.00	(15,000.00)	-20%
44330	Closure and Post-Closure Care	(116,964.00)	0.00	0.00	0.00	0.00	N/A
44440	Audit Fees	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44490	Franchised Haul & Distribution	1,897,971.67	1,754,024.10	2,000,000.00	2,000,000.00	0.00	0%
44500	Consultant Services	18,025.00	24,940.75	32,717.00	70,000.00	37,283.00	114%
44570	Fees for Service	0.00	83.44	1,000.00	1,000.00	0.00	0%
44620	Utilities - Electricity	7,799.46	8,991.77	7,500.00	9,000.00	1,500.00	20%
44633	E Waste Costs	0.00	0.00	10,000.00	10,000.00	0.00	0%
44640	Telephone	13,573.41	12,214.76	14,200.00	9,500.00	(4,700.00)	-33%
44670	Equipment	0.00	4,920.95	6,000.00	10,000.00	4,000.00	67%
44700	Postage	1,309.64	1,359.44	1,500.00	1,500.00	0.00	0%
44870	Tire Recycling Costs	0.00	0.00	9,000.00	11,500.00	2,500.00	28%
44910	Forest Patrol Assessment	712.59	727.85	1,000.00	1,000.00	0.00	0%
44912	Free Dump / Litter	43,663.86	237,069.84	70,000.00	70,000.00	0.00	0%
45000	Equipment Rental / Lease	1,643.05	1,708.28	5,000.00	5,000.00	0.00	0%
45015	Administration Fees	0.00	0.00	135,234.00	57,385.00	(77,849.00)	-58%
45020	Contract Services	3,569.03	9,185.38	5,000.00	10,000.00	5,000.00	100%
45111	Software Support	0.00	1,944.59	5,000.00	3,000.00	(2,000.00)	-40%
45560	Weed Control Services	1,505.64	2,138.90	5,000.00	5,000.00	0.00	0%
47420	Per Ton Fee	16,384.27	26,046.41	50,000.00	50,000.00	0.00	0%
99755	Risk Management	0.00	0.00	14,579.00	14,840.00	261.00	2%
99760	Insurance/Liability	19,431.00	19,431.00	23,748.00	27,788.00	4,040.00	17%
99765	Insurance/Workmans Compensation	56,567.00	38,923.36	0.00	0.00	0.00	N/A
99770	Internal Services	41,928.00	41,928.00	41,928.00	112,601.00	70,673.00	169%
99780	Space Rent	3,480.00	3,518.00	3,570.00	3,599.00	29.00	1%
Account Classification Total: MS - Material and Services		\$2,275,839.67	\$2,515,015.76	\$2,870,577.00	\$2,984,813.00	\$114,236.00	4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 510 - Solid Waste							
Sub Department: 511 - Solid Waste							
CO - Capital Outlay							
88360	Equipment	3,882.50	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$3,882.50	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99027	Trans - CDD	0.00	0.00	255,255.00	0.00	(255,255.00)	-100%
99040	Trans - General Fund	137,224.00	137,224.00	0.00	0.00	0.00	N/A
99210	Trans - Landfill Site Reserve	116,964.00	0.00	215,560.00	0.00	(215,560.00)	-100%
99460	Trans - Equip Rent & Revolving	180,300.00	180,300.00	180,000.00	180,000.00	0.00	0%
99830	Trans - Vehicle Reserve	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$464,488.00	\$347,524.00	\$680,815.00	\$210,000.00	(\$470,815.00)	-69%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	21,883.00	310,993.00	289,110.00	1321%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$21,883.00	\$310,993.00	\$289,110.00	1321%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	387,047.84	1,332,919.54	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$387,047.84	\$1,332,919.54	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 511 - Solid Waste		\$4,296,086.15	\$5,426,503.16	\$5,127,375.00	\$5,155,287.00	\$27,912.00	1%
Fund Revenue	Total: 520 - Solid Waste	\$4,296,086.15	\$5,426,503.16	\$5,127,375.00	\$5,155,287.00	\$27,912.00	1%
Fund Expenditure	Total: 520 - Solid Waste	\$4,296,086.15	\$5,426,503.16	\$5,127,375.00	\$5,155,287.00	\$27,912.00	1%
Fund Net	Total: 520 - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 510 - Solid Waste							
Sub Department: 514 - Landfill Clousure							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	0.00	0.00	40,000.00	38,400.00	(1,600.00)	-4%
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$40,000.00	\$38,400.00	(\$1,600.00)	-4%
TI - Interfund Transfers							
37461	Trans - Reserve	0.00	0.00	5,624,278.00	0.00	(5,624,278.00)	-100%
39030	Trans - Solid Waste	0.00	0.00	215,560.00	0.00	(215,560.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$5,839,838.00	\$0.00	(\$5,839,838.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	5,442,500.00	5,442,500.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$5,442,500.00	\$5,442,500.00	
Sub Department Total: 514 - Landfill Clousure		\$0.00	\$0.00	\$5,879,838.00	\$5,480,900.00	(\$398,938.00)	-7%
<u>Expenditures</u>							
MS - Material and Services							
44330	Closure and Post-Closure Care	0.00	0.00	400,000.00	0.00	(400,000.00)	-100%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$400,000.00	\$0.00	(\$400,000.00)	-100%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	5,479,838.00	5,480,900.00	1,062.00	0%
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$0.00	\$5,479,838.00	\$5,480,900.00	\$1,062.00	0%
Sub Department Total: 514 - Landfill Clousure		\$0.00	\$0.00	\$5,879,838.00	\$5,480,900.00	(\$398,938.00)	-7%
Fund Revenue	Total: 520 - Solid Waste	\$0.00	\$0.00	\$5,879,838.00	\$5,480,900.00	(\$398,938.00)	-7%
Fund Expenditure	Total: 520 - Solid Waste	\$0.00	\$0.00	\$5,879,838.00	\$5,480,900.00	(\$398,938.00)	-7%
Fund Net	Total: 520 - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-7%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 580 - Equipment							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	2,467.12	8,686.59	0.00	8,000.00	8,000.00	N/A
Account Classification Total: IN - Interest		\$2,467.12	\$8,686.59	\$0.00	\$8,000.00	\$8,000.00	
TI - Interfund Transfers							
39030	Trans - Solid Waste	210,300.00	210,300.00	210,000.00	210,000.00	0.00	0%
39033	Trans - Equipment Rent	1,253,486.66	0.00	0.00	0.00	0.00	N/A
39220	Trans - Recycling	68,000.00	11,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$1,531,786.66	\$221,300.00	\$210,000.00	\$210,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	1,532,753.78	1,755,300.00	1,960,740.00	205,440.00	12%
Account Classification Total: FB - Fund Balances		\$0.00	\$1,532,753.78	\$1,755,300.00	\$1,960,740.00	\$205,440.00	12%
Department Total: 580 - Equipment		\$1,534,253.78	\$1,762,740.37	\$1,965,300.00	\$2,178,740.00	\$213,440.00	11%
<u>Expenditures</u>							
Department: 580 - Equipment							
MS - Material and Services							
44640	Telephone	1,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
CO - Capital Outlay							
88000	Vehicles Other	0.00	0.00	120,000.00	0.00	(120,000.00)	-100%
88010	Vehicles Truck	0.00	0.00	80,000.00	0.00	(80,000.00)	-100%
88360	Equipment	0.00	0.00	200,000.00	0.00	(200,000.00)	-100%
88900	Heavy Equipment	0.00	0.00	1,565,300.00	399,930.00	(1,165,370.00)	-74%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$1,965,300.00	\$399,930.00	(\$1,565,370.00)	-80%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	1,778,810.00	1,778,810.00	N/A
99981	Unappropriated Fund Balance	1,532,753.78	1,762,740.37	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 580 - Equipment							
Account Classification Total: FB - Fund Balance & Reserves		\$1,532,753.78	\$1,762,740.37	\$0.00	\$1,778,810.00	\$1,778,810.00	
Department Total: 580 - Equipment		\$1,534,253.78	\$1,762,740.37	\$1,965,300.00	\$2,178,740.00	\$213,440.00	11%
Fund Revenue	Total: 520 - Solid Waste	\$1,534,253.78	\$1,762,740.37	\$1,965,300.00	\$2,178,740.00	\$213,440.00	11%
Fund Expenditure	Total: 520 - Solid Waste	\$1,534,253.78	\$1,762,740.37	\$1,965,300.00	\$2,178,740.00	\$213,440.00	11%
Fund Net	Total: 520 - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	11%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 521 - Recycling							
Department: 510 - Solid Waste							
Sub Department: 512 - Recycling							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
34160	Franchise Fee - Solid Waste	73,871.23	72,050.31	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$73,871.23	\$72,050.31	\$0.00	\$0.00	\$0.00	0%
CS - Charges for Service							
36130	Sales - Scrap Metal	22,014.12	21,204.76	0.00	0.00	0.00	N/A
36131	Fees - E Waste	3,690.00	3,500.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$25,704.12	\$24,704.76	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	586.80	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$586.80	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	88,383.82	29,703.41	21,883.00	0.00	(21,883.00)	-100%
Account Classification Total: FB - Fund Balances		\$88,383.82	\$29,703.41	\$21,883.00	\$0.00	(\$21,883.00)	-100%
Sub Department Total: 512 - Recycling		\$188,545.97	\$126,458.48	\$21,883.00	\$0.00	(\$21,883.00)	-100%
<u>Expenditures</u>							
Department: 510 - Solid Waste							
Sub Department: 512 - Recycling							
PS - Personnel Services							
63165	Recycling Attendant	25,681.30	27,482.65	0.00	0.00	0.00	N/A
63930	FICA	1,897.37	2,102.49	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	12.87	17.41	0.00	0.00	0.00	N/A
63941	Workmans Compensation	0.00	530.21	0.00	0.00	0.00	N/A
63950	Medical Insurance	6,092.04	5,646.45	0.00	0.00	0.00	N/A
63951	Life Insurance	18.48	15.95	0.00	0.00	0.00	N/A
63952	Short Term Disability	15.24	15.30	0.00	0.00	0.00	N/A
63960	Retirement - General	2,565.42	2,748.17	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 521 - Recycling								
Department: 510 - Solid Waste								
Sub Department: 512 - Recycling								
63980		Unemployment Compensation	578.00	641.87	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services			\$36,860.72	\$39,200.50	\$0.00	\$0.00	\$0.00	0%
MS - Material and Services								
44110		Supplies - Other	187.89	0.00	0.00	0.00	0.00	N/A
44250		Vehicle Fuel	24,245.46	26,486.28	0.00	0.00	0.00	N/A
44260		Vehicle Maintenance & Repair	1,795.27	143.00	0.00	0.00	0.00	N/A
44633		E Waste Costs	10,122.05	8,672.07	0.00	0.00	0.00	N/A
44870		Tire Recycling Costs	7,055.75	8,216.20	0.00	0.00	0.00	N/A
45021		Interest Expense	19.42	301.19	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services			\$43,425.84	\$43,818.74	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers								
99040		Trans - General Fund	10,556.00	10,556.00	0.00	0.00	0.00	N/A
99211		Trans - Solid Waste Operating	0.00	0.00	21,883.00	0.00	(21,883.00)	-100%
99830		Trans - Vehicle Reserve	68,000.00	11,000.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers			\$78,556.00	\$21,556.00	\$21,883.00	\$0.00	(\$21,883.00)	-100%
FB - Fund Balance & Reserves								
99981		Unappropriated Fund Balance	29,703.41	21,883.24	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$29,703.41	\$21,883.24	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 512 - Recycling			\$188,545.97	\$126,458.48	\$21,883.00	\$0.00	(\$21,883.00)	-100%
Fund Revenue	Total: 521 - Recycling		\$188,545.97	\$126,458.48	\$21,883.00	\$0.00	(\$21,883.00)	-100%
Fund Expenditure	Total: 521 - Recycling		\$188,545.97	\$126,458.48	\$21,883.00	\$0.00	(\$21,883.00)	-100%
Fund Net	Total: 521 - Recycling		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	7,499,576.70	7,782,390.42	8,043,950.00	8,084,000.00	40,050.00	0%
31200	Property Taxes - Prior	455,325.94	738,936.18	255,545.00	400,000.00	144,455.00	57%
36441	Sales - Property Distribution	68,210.61	30,345.80	35,000.00	28,000.00	(7,000.00)	-20%
Account Classification Total: PT - Property Taxes		\$8,023,113.25	\$8,551,672.40	\$8,334,495.00	\$8,512,000.00	\$177,505.00	2%
OT - Other Taxes							
31400	Tax Offsets	30.95	395.22	0.00	0.00	0.00	N/A
Account Classification Total: OT - Other Taxes		\$30.95	\$395.22	\$0.00	\$0.00	\$0.00	0%
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	15.00	0.00	0.00	100.00	100.00	N/A
32114	Fees - Manufactured Homes	19,825.00	17,975.00	15,500.00	15,500.00	0.00	0%
32115	Taxing Districts Apps & Changes	900.00	400.00	2,000.00	1,000.00	(1,000.00)	-50%
32117	Exempt/Spec Assmt Apps	700.00	2,900.00	3,100.00	1,500.00	(1,600.00)	-52%
32118	Fees-Personal Property	0.00	200.00	1,000.00	500.00	(500.00)	-50%
32120	Permits - Gun	68,456.00	70,012.00	45,000.00	65,000.00	20,000.00	44%
32140	Licenses - Marriage	11,400.00	10,625.00	10,000.00	10,500.00	500.00	5%
32168	Fees - Vacation	0.00	632.00	0.00	0.00	0.00	N/A
32181	Fees - Probation	0.00	0.00	100.00	100.00	0.00	0%
32191	Fees - Recording	0.00	168.00	4,265.00	13,120.00	8,855.00	208%
33320	Licenses - Amusement	3,471.72	26,411.17	6,000.00	6,000.00	0.00	0%
34030	Fees - Sheriff	70,602.36	72,867.70	68,000.00	70,000.00	2,000.00	3%
34040	Fees - Clerk General	320,248.06	315,744.72	310,000.00	344,613.00	34,613.00	11%
34041	Recording Debit Holding	3,101.50	1,819.75	0.00	0.00	0.00	N/A
34062	Fees - Disqualification	1,205.00	1,569.18	3,500.00	1,000.00	(2,500.00)	-71%
34231	Fees - NSF Check	1,837.00	1,672.00	2,840.00	2,340.00	(500.00)	-18%
35030	Foreclosure - Lot Book Search	0.00	0.00	7,500.00	12,000.00	4,500.00	60%
35040	Foreclosure - Proceedings	0.00	0.00	3,000.00	37,500.00	34,500.00	1150%
36262	Fees - Surveyor	2,830.25	2,830.50	3,000.00	3,000.00	0.00	0%
36460	Franchise Fees - SO Cable TV	263,829.49	393,838.86	260,000.00	260,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$768,421.38	\$919,665.88	\$744,805.00	\$843,773.00	\$98,968.00	13%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
IG - Intergovernmental							
33040	City of Klamath Falls	0.00	633,000.00	0.00	0.00	0.00	N/A
33110	PILT	744,223.41	762,249.13	740,000.00	0.00	(740,000.00)	-100%
33120	O&C Land Grant	1,685,630.18	986,141.47	865,000.00	200,000.00	(665,000.00)	-77%
33130	Fish & Wildlife	36,931.00	12,250.66	40,000.00	40,000.00	0.00	0%
33200	A&T Grant	274,192.85	297,235.17	281,331.00	309,435.00	28,104.00	10%
33290	OYA Diversion	49,563.00	84,650.63	68,000.00	68,000.00	0.00	0%
33291	OYA Individualized Services	0.00	1,085.60	6,516.00	6,516.00	0.00	0%
33310	Child Support IV-D	132,064.50	96,036.00	110,000.00	0.00	(110,000.00)	-100%
33330	Revenues - Liquor	270,948.87	295,850.01	235,000.00	235,000.00	0.00	0%
33350	State Board of Forestry	484,892.51	315,012.85	200,000.00	200,000.00	0.00	0%
33360	Taxes - Electric Coop	82,332.48	88,775.03	64,000.00	80,000.00	16,000.00	25%
33380	Taxes - Cigarette	64,045.29	74,345.77	70,000.00	70,000.00	0.00	0%
33405	Grants	19,609.97	9,433.52	7,600.00	64,178.00	56,578.00	744%
33409	Safe Schools Healthy Start	62,312.19	63,070.00	61,325.00	0.00	(61,325.00)	-100%
33425	Delinquent Prevention Plan	58,403.00	99,739.00	80,000.00	80,000.00	0.00	0%
33433	Out of County - Juvenile/ HR	39,710.00	20,140.00	18,000.00	0.00	(18,000.00)	-100%
33438	Reimb - USDA Food	19,857.44	15,967.92	18,000.00	0.00	(18,000.00)	-100%
33445	Oregon Emergency Management	32,219.49	36,341.00	57,833.00	54,565.00	(3,268.00)	-6%
33460	SB 1065 Correct & Drug	26,265.35	21,668.53	25,000.00	10,000.00	(15,000.00)	-60%
33660	Grants	11,230.00	14,155.00	2,155.00	0.00	(2,155.00)	-100%
33680	Revenues - Victim Asst HB 2482	35,278.26	66,232.60	46,000.00	46,000.00	0.00	0%
33735	Small Rail Car	10,695.64	9,097.51	10,000.00	10,000.00	0.00	0%
33785	Projects - Marijuana Erad	6,160.00	23,463.74	0.00	5,000.00	5,000.00	N/A
37700	Grants - Justice Dept	47,867.40	29,742.00	29,000.00	29,000.00	0.00	0%
37701	Dept Justice Juvenile	11,965.45	15,631.81	4,500.00	5,000.00	500.00	11%
Account Classification Total: IG - Intergovernmental		\$4,206,398.28	\$4,071,314.95	\$3,039,260.00	\$1,512,694.00	(\$1,526,566.00)	-50%

CS - Charges for Service

32015	Passports	6,200.00	8,225.00	6,000.00	7,000.00	1,000.00	17%
32190	Revenues - Radio Maintenance	10,938.75	318.78	250.00	0.00	(250.00)	-100%
33770	Revenues - Prisoner Transport	14,513.58	6,282.70	9,500.00	5,000.00	(4,500.00)	-47%
33911	Reimb - Inmate Housing	28,748.35	12,455.27	10,000.00	5,000.00	(5,000.00)	-50%
34020	Contracts - Police Service	327,758.90	318,481.58	273,724.00	295,677.00	21,953.00	8%
34035	Fees - For Services	73,006.86	63,033.76	90,700.00	53,333.00	(37,367.00)	-41%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
34061	Combinations/Segregation	3,400.00	1,265.00	1,000.00	2,200.00	1,200.00	120%
34070	Fees - Tax Office	22,210.32	25,722.95	0.00	0.00	0.00	N/A
34080	Fees - Room Tax Admin	10,952.85	10,499.96	9,000.00	14,005.00	5,005.00	56%
34125	Fees - Sanction	198,907.00	200,880.00	182,931.00	182,997.00	66.00	0%
34195	Fees - Data Sales	0.00	0.00	0.00	30,000.00	30,000.00	N/A
34201	Support Enforcement Specialist	42,764.50	56,029.00	25,000.00	0.00	(25,000.00)	-100%
34205	Discovery	50,182.50	53,140.00	41,000.00	51,737.00	10,737.00	26%
34220	Room Rental	0.00	1,190.00	0.00	0.00	0.00	N/A
34280	Copies/Maps	7,140.73	7,089.21	7,000.00	7,000.00	0.00	0%
34281	Copies	372.32	478.00	750.00	500.00	(250.00)	-33%
34405	Medical Costs Recovered	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
34416	Revenues - Drainage District	12,000.00	0.00	0.00	0.00	0.00	N/A
34475	Telephone Commission	6,763.99	11,750.84	15,000.00	15,000.00	0.00	0%
34500	Fees - Lien Docket	10,985.00	9,875.50	8,000.00	10,000.00	2,000.00	25%
34510	Reimb - Election	34,869.91	3,339.01	30,000.00	2,500.00	(27,500.00)	-92%
34511	Fees - Filing	0.00	0.00	0.00	500.00	500.00	N/A
34512	Election Reports	0.00	0.00	0.00	320.00	320.00	N/A
36030	Fees - Bancroft Bond Admin	500.00	0.00	0.00	0.00	0.00	N/A
36070	Rent	2,136.93	11,691.64	3,000.00	0.00	(3,000.00)	-100%
36120	Settlements - Insurance	0.00	30,168.21	0.00	0.00	0.00	N/A
36730	Reim - Postage	0.00	150.00	100.00	0.00	(100.00)	-100%
Account Classification Total: CS - Charges for Service		\$874,352.49	\$842,066.41	\$722,955.00	\$692,769.00	(\$30,186.00)	-4%
FF - Fines and Forfeitures							
35020	Foreclosure - Publication	8,871.21	43,739.33	0.00	0.00	0.00	N/A
35105	Programs - DUII	10,630.00	7,580.00	13,000.00	9,000.00	(4,000.00)	-31%
35120	Fines - Traffic	281,662.35	196,459.19	227,182.00	200,708.00	(26,474.00)	-12%
35126	DA Diversion	18,030.00	16,900.00	15,000.00	20,000.00	5,000.00	33%
35151	Fees - Towing Admin	8,900.00	7,100.00	5,000.00	6,000.00	1,000.00	20%
35680	Revenues - Client Assistance	832.25	1,309.15	1,000.00	1,000.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		\$328,925.81	\$273,087.67	\$261,182.00	\$236,708.00	(\$24,474.00)	-9%
IN - Interest							
39150	Investments - Interest On	6,629.36	10,695.40	6,000.00	6,500.00	500.00	8%
Account Classification Total: IN - Interest		\$6,629.36	\$10,695.40	\$6,000.00	\$6,500.00	\$500.00	8%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
MI - Miscellaneous							
36100	Miscellaneous	159,320.40	61,203.98	32,500.00	21,500.00	(11,000.00)	-34%
36340	Donations	0.00	0.00	100.00	0.00	(100.00)	-100%
Account Classification Total: MI - Miscellaneous		\$159,320.40	\$61,203.98	\$32,600.00	\$21,500.00	(\$11,100.00)	-34%
TI - Interfund Transfers							
36191	Trans - Treasurer	66,945.64	29,816.73	18,755.00	0.00	(18,755.00)	-100%
36192	Trans - Justice Court	51,828.14	0.00	0.00	0.00	0.00	N/A
36270	Trans - Dog Control	800.00	0.00	0.00	0.00	0.00	N/A
36330	Trans - General Non Dept	10,018,352.47	9,717,657.30	9,505,467.00	8,721,983.00	(783,484.00)	-8%
36331	Trans - Support Enforcement	66,014.58	42,412.73	20,527.00	10,000.00	(10,527.00)	-51%
36760	Trans - Admin Non Dept	228,803.00	197,034.00	157,034.00	0.00	(157,034.00)	-100%
37462	Trans - Economic Develop	0.00	1,000.00	0.00	0.00	0.00	N/A
39010	Trans - Fund Closures	0.00	464,604.11	0.00	0.00	0.00	N/A
39026	Trans - Surveyor	3,000.00	0.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Rent	0.00	0.00	0.00	11,018.00	11,018.00	N/A
39037	Trans - Road Reserve	0.00	0.00	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
39042	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
Account Classification Total: TI - Interfund Transfers		\$10,435,743.83	\$10,452,524.87	\$11,701,783.00	\$9,842,922.00	(\$1,858,861.00)	-16%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	11,936.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$11,936.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,275,467.97	1,474,602.48	2,000,000.00	2,000,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$1,275,467.97	\$1,474,602.48	\$2,000,000.00	\$2,000,000.00	\$0.00	0%
Revenues Total		\$26,078,403.72	\$26,669,165.26	\$26,843,080.00	\$23,668,866.00	(\$3,174,214.00)	-12%
<u>Expenditures</u>							
PS - Personnel Services							
60010	Commissioner	204,487.95	204,264.50	204,204.00	204,204.00	0.00	0%
60020	Sheriff	81,240.48	89,163.76	88,148.00	89,843.00	1,695.00	2%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
60030	Clerk	61,045.15	64,258.08	64,258.00	64,258.00	0.00	0%
60040	Assessor	73,422.91	66,822.96	66,823.00	66,823.00	0.00	0%
60050	Treasurer	17,488.34	9,171.25	14,843.00	17,730.00	2,887.00	19%
60055	Tax Collector	18,077.53	42,914.32	33,279.00	34,609.00	1,330.00	4%
60060	Justice of the Peace	39,976.10	39,976.08	39,975.00	39,976.00	1.00	0%
60071	Sr Chief Office Deputy	86,384.20	25,040.40	29,982.00	95,013.00	65,031.00	217%
60110	District Attorney	17,640.03	17,640.00	17,640.00	17,640.00	0.00	0%
60120	Deputy DA	81,987.00	22,890.00	0.00	0.00	0.00	N/A
60121	Deputy DA II	60,000.00	107,646.50	184,453.00	191,300.00	6,847.00	4%
60122	Lead Trial Deputy	82,618.00	83,604.00	83,604.00	0.00	(83,604.00)	-100%
60123	Deputy DA III	72,482.36	76,917.50	79,644.00	0.00	(79,644.00)	-100%
60125	Law Clerk	5,654.40	0.00	0.00	0.00	0.00	N/A
60126	Legal Assistant III	98,141.14	103,263.73	107,190.00	110,641.00	3,451.00	3%
60129	Administrative Deputy DA	81,302.00	83,604.00	83,604.00	83,604.00	0.00	0%
60130	Lieutenant	158,516.88	157,455.36	172,859.00	174,554.00	1,695.00	1%
60170	Administrative Assistant	47,424.00	48,422.40	48,422.00	48,422.00	0.00	0%
60171	Sheriff Office Manager	55,110.68	51,377.63	61,403.00	0.00	(61,403.00)	-100%
60190	Farm Manager	0.00	17,230.72	30,218.00	31,679.00	1,461.00	5%
60210	Chief Office Deputy	65,122.80	89,622.75	101,258.00	108,136.00	6,878.00	7%
60220	Patrol Sergeant	300,328.66	359,025.06	313,746.00	311,492.00	(2,254.00)	-1%
60235	Support Enforcement Specialist	38,938.56	39,870.05	39,717.00	0.00	(39,717.00)	-100%
60240	Corporal	40,151.13	18,028.22	0.00	0.00	0.00	N/A
60260	Patrol Deputy II	858,782.31	690,792.43	880,490.00	522,811.00	(357,679.00)	-41%
60290	Civil Deputy	60,820.41	19,360.80	0.00	46,182.00	46,182.00	N/A
60291	Civilian Evidence Tech	15,295.30	16,484.86	22,264.00	20,199.00	(2,065.00)	-9%
60300	Investigator	271,503.75	165,414.20	242,589.00	214,258.00	(28,331.00)	-12%
60310	Sr Civil Deputy	21,145.69	44,924.16	46,541.00	50,519.00	3,978.00	9%
60320	Records Clerk/Dispatch	144,421.64	138,063.64	140,236.00	136,710.00	(3,526.00)	-3%
60360	Corrections Officer	900,386.96	1,282,708.02	1,381,962.00	987,238.00	(394,724.00)	-29%
60380	Corrections Clerk	69,542.15	42,704.81	95,487.00	62,896.00	(32,591.00)	-34%
60470	Corrections Sergeant	199,459.32	228,588.21	235,777.00	241,956.00	6,179.00	3%
60480	Victims Assistant	45,019.61	46,088.64	46,089.00	46,089.00	0.00	0%
60486	Victims Service Specialist	32,848.56	34,647.84	35,900.00	18,615.00	(17,285.00)	-48%
60492	Financial Systems Administrator	0.00	3,529.26	0.00	0.00	0.00	N/A
60493	Finance/Budget Manager	0.00	0.00	0.00	47,928.00	47,928.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
60508	Personal Property Auditor	32,880.64	35,454.25	35,319.00	35,455.00	136.00	0%
60510	Property Appraiser I	33,040.83	26,159.77	29,063.00	32,436.00	3,373.00	12%
60519	Property Appriaser Trainee	0.00	8,467.61	0.00	0.00	0.00	N/A
60520	Property Appriaser II	39,935.09	43,213.54	42,910.00	0.00	(42,910.00)	-100%
60530	Property Appraiser III	89,770.12	97,080.12	97,565.00	97,941.00	376.00	0%
60546	Chief Cartographer	37,689.63	39,404.76	0.00	0.00	0.00	N/A
60561	Senior Sales Analyst	46,323.41	51,698.26	52,166.00	52,367.00	201.00	0%
60575	Management Assistant	18,008.44	4,348.85	0.00	0.00	0.00	N/A
60603	Deed Clerk II	32,880.64	35,454.24	35,319.00	35,455.00	136.00	0%
60604	Clerk II	21,151.10	0.00	0.00	0.00	0.00	N/A
60605	Recording Specialist	34,232.43	38,810.88	38,938.00	39,087.00	149.00	0%
60606	Election Specialist	35,365.33	33,564.16	34,217.00	35,725.00	1,508.00	4%
60607	Senior Indexing Specialist	30,010.73	34,016.42	35,236.00	35,454.00	218.00	1%
60740	Justice Court Clerk	54,321.36	42,756.26	48,000.00	33,478.00	(14,522.00)	-30%
60800	Accounting Tech	30,334.33	32,205.60	23,687.00	24,490.00	803.00	3%
60949	Juvenile Justice Specialist	45,789.85	45,234.72	46,571.00	46,751.00	180.00	0%
60950	Juvenile Director	80,780.88	109,334.18	67,191.00	67,859.00	668.00	1%
60955	Asst Driector Juvenile	64,176.00	48,645.00	0.00	0.00	0.00	N/A
60970	Juvenile Counselor	158,261.06	149,348.00	158,265.00	132,521.00	(25,744.00)	-16%
60975	Counselor - Grant	45,789.93	45,854.80	46,571.00	46,751.00	180.00	0%
60990	Supv Juvenile Counselor	55,440.00	55,515.60	56,604.00	56,604.00	0.00	0%
61010	Juvenile Groupworker	308,509.03	282,446.79	314,156.00	0.00	(314,156.00)	-100%
61050	Cook	54,401.08	65,540.10	69,483.00	48,954.00	(20,529.00)	-30%
61051	Food Services Coord	39,642.10	41,770.96	40,893.00	41,050.00	157.00	0%
61495	Office Technician	47,542.06	19,953.78	0.00	0.00	0.00	N/A
61500	Office Manager	125,942.69	77,002.44	33,906.00	35,449.00	1,543.00	5%
61525	Natural Resources Specialist	34,193.80	37,080.00	37,080.00	37,080.00	0.00	0%
61547	Legal Assistant II	67,982.85	49,202.05	57,856.00	24,935.00	(32,921.00)	-57%
61555	Accounting Specialist	36,231.95	38,411.64	27,646.00	36,645.00	8,999.00	33%
61561	Accounting Assistant III	0.00	0.00	5,749.00	1,500.00	(4,249.00)	-74%
61590	Office Assistant I	8,884.00	0.00	0.00	0.00	0.00	N/A
61600	Office Assistant II	24,372.91	25,415.14	26,354.00	32,505.00	6,151.00	23%
61610	Office Assistant III	24,792.80	27,871.36	28,875.00	29,190.00	315.00	1%
61662	Courier/Mail Clerk	0.00	0.00	13,031.00	0.00	(13,031.00)	-100%
61675	Office Specialist	91,763.28	110,493.37	139,077.00	95,802.00	(43,275.00)	-31%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
61700	Emergency Manager	27,535.52	35,830.86	35,661.00	35,662.00	1.00	0%
61701	Deputy Emergency Manager	13,779.17	0.00	0.00	0.00	0.00	N/A
61705	Emergency Management Assistant	4,532.44	0.00	0.00	0.00	0.00	N/A
61857	Medical Services Director	12,000.00	14,400.00	14,400.00	0.00	(14,400.00)	-100%
62380	Medical Assistant(Non Certified)	34,291.10	73,629.80	73,692.00	78,059.00	4,367.00	6%
62390	Nurse Practitioner	31,207.95	9,350.00	68,640.00	68,904.00	264.00	0%
62395	Registered Nurse	0.00	6,381.93	12,047.00	0.00	(12,047.00)	-100%
63100	Facilities System Manager	41,956.98	60,537.25	63,519.00	48,065.00	(15,454.00)	-24%
63433	Emergency Med Tech I	34,285.92	0.00	0.00	0.00	0.00	N/A
63440	Detective Differential	28,296.81	22,052.40	0.00	0.00	0.00	N/A
63441	Certification & Education	62,231.92	57,391.70	0.00	0.00	0.00	N/A
63560	Laborer	19,285.60	10,246.00	9,143.00	0.00	(9,143.00)	-100%
63880	Resident Differential	13,767.57	12,013.58	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	24,200.00	21,400.00	34,400.00	30,687.00	(3,713.00)	-11%
63900	Overtime	157,769.72	153,213.35	186,537.00	128,787.00	(57,750.00)	-31%
63910	Secure Transport	0.00	0.00	0.00	8,454.00	8,454.00	N/A
63920	Temporary Help	24,457.96	31,969.92	15,974.00	17,911.00	1,937.00	12%
63923	Temp Help Election	8,721.63	7,035.80	16,896.00	8,950.00	(7,946.00)	-47%
63925	On Call Group Worker	29,239.75	35,224.06	34,000.00	0.00	(34,000.00)	-100%
63930	FICA	485,881.96	504,202.74	550,481.00	434,517.00	(115,964.00)	-21%
63940	Workmans Compensation Tax	2,625.02	3,539.54	5,395.00	3,409.00	(1,986.00)	-37%
63941	Workmans Compensation	0.00	80,271.85	164,991.00	130,640.00	(34,351.00)	-21%
63950	Medical Insurance	1,155,484.47	1,055,714.43	1,373,316.00	1,142,015.00	(231,301.00)	-17%
63951	Life Insurance	7,633.04	6,579.41	7,231.00	5,453.00	(1,778.00)	-25%
63952	Short Term Disability	2,564.57	2,493.55	2,700.00	2,024.00	(676.00)	-25%
63953	VEBA	91,239.34	104,596.34	66,992.00	51,935.00	(15,057.00)	-22%
63960	Retirement - General	350,331.04	342,516.74	380,978.00	480,994.00	100,016.00	26%
63970	Retirement - PERS	187,552.29	267,695.97	309,604.00	182,779.00	(126,825.00)	-41%
63980	Unemployment Compensation	145,462.70	147,192.85	156,083.00	118,977.00	(37,106.00)	-24%
63990	Cell Phone Allowance	20,005.00	19,530.00	19,200.00	13,680.00	(5,520.00)	-29%
Account Classification Total: PS - Personnel Services		\$9,273,545.82	\$9,368,280.86	\$10,236,213.00	\$8,232,711.00	(\$2,003,502.00)	-20%
MS - Material and Services							
44000	Travel	16,200.00	16,200.00	16,200.00	11,200.00	(5,000.00)	-31%
44010	Mgmt Travel & Training	18,854.43	14,509.05	24,082.00	21,700.00	(2,382.00)	-10%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
44011	Mgmt Travel & Training # 1	6,851.38	6,356.92	10,000.00	5,000.00	(5,000.00)	-50%
44012	Mgmt Travel & Training # 2	6,787.77	5,090.74	11,173.00	5,000.00	(6,173.00)	-55%
44013	Mgmt Travel & Training # 3	6,954.91	8,659.08	8,827.00	5,000.00	(3,827.00)	-43%
44030	Supv Travel & Training	9,641.88	9,672.74	13,175.00	6,740.00	(6,435.00)	-49%
44040	Staff Travel & Training	25,995.90	31,656.97	44,925.00	30,639.00	(14,286.00)	-32%
44050	Training	73.60	2,236.89	2,500.00	2,000.00	(500.00)	-20%
44080	Office Machine Repairs	2,576.26	4,815.14	5,037.00	4,500.00	(537.00)	-11%
44091	Oper Exp - Board of Equalization	0.00	36.40	50.00	20.00	(30.00)	-60%
44094	Book Restoration	9,052.03	6,791.03	9,800.00	5,000.00	(4,800.00)	-49%
44100	Supplies - Office	66,425.13	79,792.98	85,009.00	77,723.00	(7,286.00)	-9%
44101	Office Sup-Board of Equalization	7.65	0.00	20.00	0.00	(20.00)	-100%
44104	Miscellaneous	53,261.89	4,017.29	750.00	2,200.00	1,450.00	193%
44110	Supplies - Other	70,418.03	64,454.90	73,307.00	43,551.00	(29,756.00)	-41%
44113	Office Equipment	0.00	1,371.52	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	9,138.92	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	15,184.29	0.00	0.00	0.00	N/A
44120	Supplies - Indent	5,074.15	5,876.98	1,900.00	1,900.00	0.00	0%
44122	Supplies - Conservation	6,160.00	14,881.65	0.00	5,000.00	5,000.00	N/A
44130	Supplies - Ammunition	7,292.00	8,536.49	9,965.00	8,929.00	(1,036.00)	-10%
44160	Dues / Fees - AOC	47,574.18	23,655.34	23,398.00	23,398.00	0.00	0%
44170	Dues / Fees - O&C	0.00	0.00	5,784.00	5,784.00	0.00	0%
44180	Dues / Fees - CFTL	7,477.76	2,744.00	1,750.00	1,750.00	0.00	0%
44190	Dues / Fees - NACo	1,306.00	1,306.00	1,306.00	1,306.00	0.00	0%
44200	Dues / Fees	11,736.84	10,068.04	11,900.00	12,650.00	750.00	6%
44203	Credit Card Fees	1,662.37	1,687.76	600.00	0.00	(600.00)	-100%
44230	Vehicle Outfitting	23,190.87	3,016.90	9,770.00	7,583.00	(2,187.00)	-22%
44250	Vehicle Fuel	136,040.16	154,404.84	160,068.00	127,710.00	(32,358.00)	-20%
44260	Vehicle Maintenance & Repair	43,608.66	63,925.75	62,008.00	54,909.00	(7,099.00)	-11%
44270	Bldg Maintenance & Repair	113.72	0.00	600.00	500.00	(100.00)	-17%
44280	Radio / TV Maint / Repair	4,580.20	8,302.20	12,560.00	8,780.00	(3,780.00)	-30%
44283	Computer Maintenance	4,263.30	5,533.67	7,000.00	7,000.00	0.00	0%
44290	Uniform Maintenance & Repair	7,094.75	7,593.50	11,950.00	10,450.00	(1,500.00)	-13%
44300	Equip Maintenance & Repair	9,914.08	15,272.71	13,216.00	17,000.00	3,784.00	29%
44320	Grounds Maintenance & Repair	0.00	0.00	15,000.00	15,000.00	0.00	0%
44380	Juror Fees	0.00	0.00	200.00	200.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
44400	County Share District II	1,697.87	1,000.00	1,000.00	1,000.00	0.00	0%
44450	Witness Fees	7,411.69	5,097.28	12,192.00	7,124.00	(5,068.00)	-42%
44460	Trial Prep & Spec Investigation	5,056.77	6,285.17	9,500.00	7,000.00	(2,500.00)	-26%
44462	DUII Drug Prevention	960.88	1,017.64	3,000.00	2,000.00	(1,000.00)	-33%
44500	Consultant Services	0.00	996.72	6,516.00	500.00	(6,016.00)	-92%
44510	Teletype Services	0.00	0.00	4,000.00	0.00	(4,000.00)	-100%
44520	Legal Fees	0.00	0.00	5,500.00	4,500.00	(1,000.00)	-18%
44530	Janitorial Services	674.55	0.00	700.00	400.00	(300.00)	-43%
44568	LLEBG Grant	2,980.00	0.00	0.00	0.00	0.00	N/A
44570	Fees for Service	15,366.56	13,260.30	11,000.00	14,000.00	3,000.00	27%
44595	Videotaping Expense	68,325.71	91,435.96	30,000.00	0.00	(30,000.00)	-100%
44600	Utilities - Gas	0.00	0.00	0.00	700.00	700.00	N/A
44610	Utilities - Water / Sewer	342.67	283.20	400.00	400.00	0.00	0%
44620	Utilities - Electricity	4,048.81	4,063.31	5,000.00	4,500.00	(500.00)	-10%
44630	Garbage Pickup	0.00	0.00	0.00	240.00	240.00	N/A
44640	Telephone	117,005.44	108,726.11	84,127.00	80,794.00	(3,333.00)	-4%
44645	Teleprocessing	6,920.00	6,920.00	6,920.00	6,920.00	0.00	0%
44650	Rent	31,168.11	33,187.36	33,367.00	33,060.00	(307.00)	-1%
44670	Equipment	0.00	0.00	2,000.00	500.00	(1,500.00)	-75%
44700	Postage	83,373.82	69,407.13	50,233.00	52,991.00	2,758.00	5%
44710	Publications / Periodicals	0.00	95.01	600.00	500.00	(100.00)	-17%
44720	Legal Notice Publish	1,929.45	1,545.66	1,500.00	2,925.00	1,425.00	95%
44800	Recording Services	0.00	0.00	14,500.00	16,400.00	1,900.00	13%
44805	Lien Payments	14,464.00	14,469.00	0.00	0.00	0.00	N/A
44830	Maintenance Contracts	30,847.91	29,891.62	32,527.00	31,619.00	(908.00)	-3%
44860	Predatory Animal Control	10,000.00	35,000.00	51,600.00	0.00	(51,600.00)	-100%
44900	Irrigation Taxes	3,758.84	4,104.48	4,500.00	4,500.00	0.00	0%
44910	Forest Patrol Assessment	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44996	Hardware / Software Maintenance	3,556.00	3,556.00	5,500.00	12,500.00	7,000.00	127%
45020	Contract Services	33,102.65	66,132.14	104,827.00	339,208.00	234,381.00	224%
45021	Interest Expense	9,054.07	0.00	10,000.00	10,000.00	0.00	0%
45080	Medical Services / Supplies	52,236.40	56,709.94	112,699.00	93,599.00	(19,100.00)	-17%
45111	Software Support	0.00	0.00	217,600.00	189,600.00	(28,000.00)	-13%
45291	Sr Citizen Council	50,000.00	35,000.00	35,000.00	0.00	(35,000.00)	-100%
45680	Client Assistance	92.74	779.15	1,000.00	1,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
45770	Uniform Replacement	5,096.60	12,283.00	20,498.00	13,312.00	(7,186.00)	-35%
45870	Special Prosecutor Costs	128.62	333.61	500.00	500.00	0.00	0%
45940	Investigation - General	155.00	325.00	800.00	0.00	(800.00)	-100%
45990	Major Crime Team	824.37	38.19	2,000.00	2,000.00	0.00	0%
46000	Tires	19,287.56	20,268.50	15,024.00	13,697.00	(1,327.00)	-9%
46140	Books	1,112.64	1,948.22	2,000.00	2,000.00	0.00	0%
46160	Microfilm / Microfiche	0.00	0.00	14,558.00	12,000.00	(2,558.00)	-18%
46420	Photocopy Costs	5,904.46	4,695.59	6,560.00	6,500.00	(60.00)	-1%
46440	Testing/Evaluation	996.42	414.46	1,000.00	1,000.00	0.00	0%
46470	Prisoner Transport	1,626.56	501.01	3,500.00	3,500.00	0.00	0%
46500	Kitchen Utensils	1,371.92	366.69	1,500.00	1,500.00	0.00	0%
46530	Claims Reserve	556.39	5,401.68	10,000.00	7,145.00	(2,855.00)	-29%
46570	Autopsies	22,500.00	0.00	0.00	0.00	0.00	N/A
46600	Food	106,278.32	118,500.76	155,704.00	89,394.00	(66,310.00)	-43%
46610	Prisoner Bedding & Clothing	4,220.85	7,600.07	14,000.00	14,000.00	0.00	0%
46870	Foreclosure Lot Book Search	0.00	0.00	32,100.00	65,500.00	33,400.00	104%
46880	Foreclosure Publication	7,361.17	10,682.65	0.00	15,000.00	15,000.00	N/A
46930	Special Projects Expense	10.12	0.00	0.00	0.00	0.00	N/A
46960	9-1-1 Communications	18,100.00	18,100.00	18,100.00	18,100.00	0.00	0%
47010	Special Projects	371.06	921.60	0.00	0.00	0.00	N/A
99174	Humane Society - Large Animals	12,226.14	0.00	1,000.00	1,000.00	0.00	0%
99610	Soil Cons Sec Grant	37,500.00	15,000.00	25,000.00	0.00	(25,000.00)	-100%
99755	Risk Management	0.00	0.00	123,464.00	134,875.00	11,411.00	9%
99760	Insurance/Liability	208,826.00	208,826.00	201,106.00	247,030.00	45,924.00	23%
99765	Insurance/Workmans Compensation	255,273.00	188,327.38	0.00	0.00	0.00	N/A
99770	Internal Services	926,876.00	962,959.00	823,859.00	738,145.00	(85,714.00)	-10%
99780	Space Rent	1,112,230.00	1,205,767.00	1,226,814.00	1,260,213.00	33,399.00	3%
99781	Steering Committee Hardware Charge	75,150.00	71,700.00	71,700.00	59,175.00	(12,525.00)	-17%
99782	Steering Committee User Charge	30,665.00	31,722.00	29,977.00	47,415.00	17,438.00	58%
Account Classification Total: MS - Material and Services		\$4,019,213.04	\$4,082,436.28	\$4,311,902.00	\$4,202,603.00	(\$109,299.00)	-3%
CO - Capital Outlay							
88190	Communications Equipment	3,643.89	77,509.14	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$3,643.89	\$77,509.14	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
DS - Debt Service							
99950	Interfund Loan Principal	32,004.53	204,103.47	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	1,419.47	1,319.38	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$33,424.00	\$205,422.85	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	155,158.28	153,221.34	178,635.00	342,913.00	164,278.00	92%
99011	Trans - Assessor	721,913.44	595,338.44	776,144.00	762,800.00	(13,344.00)	-2%
99012	Trans - Clerk	173,871.88	274,577.91	189,811.00	289,334.00	99,523.00	52%
99013	Trans - District Attorney	1,116,321.18	1,006,872.36	1,071,441.00	815,686.00	(255,755.00)	-24%
99014	Trans - Juvenile	1,259,775.39	1,265,010.18	1,236,864.00	983,823.00	(253,041.00)	-20%
99015	Trans - Emergency Services	51,135.43	77,930.54	57,833.00	54,565.00	(3,268.00)	-6%
99016	Trans - OSU Extension	217,440.33	224,544.40	239,211.00	191,951.00	(47,260.00)	-20%
99017	Trans - Experiment Station	61,089.64	87,210.41	93,748.00	74,998.00	(18,750.00)	-20%
99018	Trans - Water Master	70,820.38	74,056.39	77,454.00	80,936.00	3,482.00	4%
99019	Trans - Tax Collector	132,932.50	198,070.71	262,983.00	319,270.00	56,287.00	21%
99022	Trans - Justice Court	0.00	23,841.78	0.00	0.00	0.00	N/A
99027	Trans - CDD	351,256.00	319,643.00	34,000.00	200,000.00	166,000.00	488%
99030	Trans - Sheriff Admin	352,076.01	299,521.22	302,198.00	815,376.00	513,178.00	170%
99031	Trans - Sheriff Patrol	2,767,340.39	2,089,289.29	540,468.00	619,060.00	78,592.00	15%
99032	Trans - Sheriff Jail	2,663,964.99	2,906,048.28	4,015,342.00	3,036,891.00	(978,451.00)	-24%
99033	Trans - Sheriff Civil	340,527.21	484,536.82	483,862.00	434,301.00	(49,561.00)	-10%
99130	Trans - Health Service	348,254.00	316,823.00	303,915.00	200,000.00	(103,915.00)	-34%
99173	Trans - S&R Operations	32,223.00	21,175.00	46,183.00	46,183.00	0.00	0%
99256	Trans - Marine Fund	28,136.00	24,027.00	19,019.00	0.00	(19,019.00)	-100%
99301	Trans - Finance	0.00	231,893.34	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	84,162.58	90,466.00	79,713.00	17,693.00	(62,020.00)	-78%
99783	Trans - Phones	8,149.00	11,175.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	151,945.08	9,893.07	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	66,708.00	105,824.53	70,719.00	8,719.00	(62,000.00)	-88%
99850	Trans - General Non Dept	118,773.78	29,816.73	18,755.00	0.00	(18,755.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$11,273,974.49	\$10,920,806.74	\$10,098,298.00	\$9,294,499.00	(\$803,799.00)	-8%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 000 - Non-Departmental							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	7,499,576.70	7,782,390.42	8,043,950.00	8,084,000.00	40,050.00	0%
31200	Property Taxes - Prior	455,325.94	738,936.18	255,545.00	400,000.00	144,455.00	57%
36441	Sales - Property Distribution	68,210.61	30,345.80	35,000.00	28,000.00	(7,000.00)	-20%
Account Classification Total: PT - Property Taxes		\$8,023,113.25	\$8,551,672.40	\$8,334,495.00	\$8,512,000.00	\$177,505.00	2%
OT - Other Taxes							
31400	Tax Offsets	30.95	395.22	0.00	0.00	0.00	N/A
Account Classification Total: OT - Other Taxes		\$30.95	\$395.22	\$0.00	\$0.00	\$0.00	0%
LP - Licenses, Fees and Permits							
33320	Licenses - Amusement	3,471.72	26,411.17	6,000.00	6,000.00	0.00	0%
36460	Franchise Fees - SO Cable TV	263,829.49	393,838.86	260,000.00	260,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$267,301.21	\$420,250.03	\$266,000.00	\$266,000.00	\$0.00	0%
IG - Intergovernmental							
33110	PILT	744,223.41	762,249.13	740,000.00	0.00	(740,000.00)	-100%
33120	O&C Land Grant	1,685,630.18	986,141.47	865,000.00	200,000.00	(665,000.00)	-77%
33130	Fish & Wildlife	36,931.00	12,250.66	40,000.00	40,000.00	0.00	0%
33330	Revenues - Liquor	270,948.87	295,850.01	235,000.00	235,000.00	0.00	0%
33350	State Board of Forestry	484,892.51	315,012.85	200,000.00	200,000.00	0.00	0%
33360	Taxes - Electric Coop	82,332.48	88,775.03	64,000.00	80,000.00	16,000.00	25%
33380	Taxes - Cigarette	64,045.29	74,345.77	70,000.00	70,000.00	0.00	0%
33735	Small Rail Car	10,695.64	9,097.51	10,000.00	10,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$3,379,699.38	\$2,543,722.43	\$2,224,000.00	\$835,000.00	(\$1,389,000.00)	-62%
CS - Charges for Service							
34220	Room Rental	0.00	1,190.00	0.00	0.00	0.00	N/A
34281	Copies	0.00	42.00	0.00	0.00	0.00	N/A
36070	Rent	2,136.93	11,691.64	3,000.00	0.00	(3,000.00)	-100%
Account Classification Total: CS - Charges for Service		\$2,136.93	\$12,923.64	\$3,000.00	\$0.00	(\$3,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 000 - Non-Departmental							
IN - Interest							
39150	Investments - Interest On	6,629.36	10,694.86	6,000.00	6,000.00	0.00	0%
Account Classification Total: IN - Interest		\$6,629.36	\$10,694.86	\$6,000.00	\$6,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	69,584.93	10,717.51	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$69,584.93	\$10,717.51	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36191	Trans - Treasurer	66,945.64	29,816.73	18,755.00	0.00	(18,755.00)	-100%
36192	Trans - Justice Court	51,828.14	0.00	0.00	0.00	0.00	N/A
39010	Trans - Fund Closures	0.00	464,604.11	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$118,773.78	\$494,420.84	\$18,755.00	\$0.00	(\$18,755.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	1,275,467.97	1,474,602.48	2,000,000.00	2,000,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$1,275,467.97	\$1,474,602.48	\$2,000,000.00	\$2,000,000.00	\$0.00	0%
Department Total: 000 - Non-Departmental		\$13,142,737.76	\$13,519,399.41	\$12,852,250.00	\$11,619,000.00	(\$1,233,250.00)	-10%

Expenditures

MS - Material and Services

44104	Miscellaneous	51,964.89	4,017.29	0.00	0.00	0.00	N/A
44160	Dues / Fees - AOC	47,574.18	23,655.34	23,398.00	23,398.00	0.00	0%
44170	Dues / Fees - O&C	0.00	0.00	5,784.00	5,784.00	0.00	0%
44180	Dues / Fees - CFTL	7,477.76	2,744.00	1,750.00	1,750.00	0.00	0%
44190	Dues / Fees - NACo	1,306.00	1,306.00	1,306.00	1,306.00	0.00	0%
44200	Dues / Fees	0.00	0.00	0.00	500.00	500.00	N/A
44595	Videotaping Expense	68,325.71	91,430.97	30,000.00	0.00	(30,000.00)	-100%
44860	Predatory Animal Control	10,000.00	35,000.00	51,600.00	0.00	(51,600.00)	-100%
44910	Forest Patrol Assessment	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45021	Interest Expense	9,054.07	0.00	10,000.00	10,000.00	0.00	0%
45291	Sr Citizen Council	50,000.00	35,000.00	35,000.00	0.00	(35,000.00)	-100%
47010	Special Projects	371.06	921.60	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 000 - Non-Departmental							
99174	Humane Society - Large Animals	12,226.14	0.00	1,000.00	1,000.00	0.00	0%
99610	Soil Cons Sec Grant	37,500.00	15,000.00	25,000.00	0.00	(25,000.00)	-100%
99755	Risk Management	0.00	0.00	11,670.00	10,294.00	(1,376.00)	-12%
99760	Insurance/Liability	10,412.00	10,412.00	19,002.00	19,275.00	273.00	1%
99770	Internal Services	206,484.00	206,484.00	173,239.00	0.00	(173,239.00)	-100%
99780	Space Rent	428,979.00	414,743.00	423,002.00	483,657.00	60,655.00	14%
99781	Steering Committee Hardware Charge	450.00	450.00	450.00	0.00	(450.00)	-100%
Account Classification Total: MS - Material and Services		\$942,124.81	\$841,164.20	\$812,201.00	\$557,964.00	(\$254,237.00)	-31%
CO - Capital Outlay							
88190	Communications Equipment	0.00	77,509.14	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$77,509.14	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	155,158.28	153,221.34	178,635.00	342,913.00	164,278.00	92%
99011	Trans - Assessor	721,913.44	595,338.44	776,144.00	762,800.00	(13,344.00)	-2%
99012	Trans - Clerk	173,871.88	274,577.91	189,811.00	189,413.00	(398.00)	0%
99013	Trans - District Attorney	1,050,306.60	964,459.63	1,050,914.00	815,686.00	(235,228.00)	-22%
99014	Trans - Juvenile	1,259,775.39	1,265,010.18	1,236,864.00	983,823.00	(253,041.00)	-20%
99015	Trans - Emergency Services	51,135.43	77,930.54	57,833.00	54,565.00	(3,268.00)	-6%
99016	Trans - OSU Extension	217,440.33	224,544.40	239,211.00	191,951.00	(47,260.00)	-20%
99017	Trans - Experiment Station	61,089.64	87,210.41	93,748.00	74,998.00	(18,750.00)	-20%
99018	Trans - Water Master	70,820.38	74,056.39	77,454.00	80,936.00	3,482.00	4%
99019	Trans - Tax Collector	132,932.50	198,070.71	262,983.00	319,270.00	56,287.00	21%
99022	Trans - Justice Court	0.00	23,841.78	0.00	0.00	0.00	N/A
99027	Trans - CDD	351,256.00	319,643.00	34,000.00	200,000.00	166,000.00	488%
99030	Trans - Sheriff Admin	352,076.01	299,521.22	302,198.00	815,376.00	513,178.00	170%
99031	Trans - Sheriff Patrol	2,767,340.39	2,089,289.29	540,468.00	619,060.00	78,592.00	15%
99032	Trans - Sheriff Jail	2,663,964.99	2,906,048.28	4,015,342.00	3,036,891.00	(978,451.00)	-24%
99033	Trans - Sheriff Civil	340,527.21	484,536.82	483,862.00	434,301.00	(49,561.00)	-10%
99130	Trans - Health Service	348,254.00	316,823.00	303,915.00	200,000.00	(103,915.00)	-34%
99173	Trans - S&R Operations	8,148.00	0.00	0.00	0.00	0.00	N/A
99301	Trans - Finance	0.00	231,893.34	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$10,726,010.47	\$10,586,016.68	\$9,843,382.00	\$9,121,983.00	(\$721,399.00)	-7%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund								
Department: 000 - Non-Departmental								
CR - Contingencies								
99750		Operating Contingency	0.00	0.00	396,667.00	139,053.00	(257,614.00)	-65%
Account Classification Total: CR - Contingencies			\$0.00	\$0.00	\$396,667.00	\$139,053.00	(\$257,614.00)	-65%
FB - Fund Balance & Reserves								
99980		Reserve Future Expenditures	0.00	0.00	1,800,000.00	1,800,000.00	0.00	0%
99981		Unappropriated Fund Balance	1,474,602.48	2,014,709.39	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$1,474,602.48	\$2,014,709.39	\$1,800,000.00	\$1,800,000.00	\$0.00	0%
Department Total: 000 - Non-Departmental			\$13,142,737.76	\$13,519,399.41	\$12,852,250.00	\$11,619,000.00	(\$1,233,250.00)	-10%
Fund Revenue		Total: 100 - General Fund	\$13,142,737.76	\$13,519,399.41	\$12,852,250.00	\$11,619,000.00	(\$1,233,250.00)	-10%
Fund Expenditure		Total: 100 - General Fund	\$13,142,737.76	\$13,519,399.41	\$12,852,250.00	\$11,619,000.00	(\$1,233,250.00)	-10%
Fund Net		Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-10%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
<u>Revenues</u>							
IG - Intergovernmental							
33200	A&T Grant	52,571.65	56,989.43	77,673.00	69,775.00	(7,898.00)	-10%
33330	Revenues - Liquor	1,518.00	1,430.00	1,600.00	1,600.00	0.00	0%
33405	Grants	32,799.00	67,157.82	50,000.00	50,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$86,888.65	\$125,577.25	\$129,273.00	\$121,375.00	(\$7,898.00)	-6%
CS - Charges for Service							
32170	Steering Committee Hardware Fees	0.00	0.00	199,650.00	178,387.00	(21,263.00)	-11%
34015	Fees - Special District	100.00	100.00	0.00	0.00	0.00	N/A
34050	Fees - Finance	0.00	0.00	6,000.00	6,000.00	0.00	0%
34190	Services - Data Processing Other	37,531.00	33,242.97	35,000.00	1,500.00	(33,500.00)	-96%
34210	Video Production	0.00	0.00	0.00	18,000.00	18,000.00	N/A
34215	Cablecasting and Recording	0.00	0.00	0.00	2,000.00	2,000.00	N/A
34250	Revenues - Copy	5,724.20	9,958.68	6,000.00	6,000.00	0.00	0%
34280	Copies/Maps	0.00	0.00	2,500.00	2,500.00	0.00	0%
34281	Copies	54.06	59.50	25.00	1,025.00	1,000.00	4100%
34416	Revenues - Drainage District	0.00	12,000.00	8,000.00	0.00	(8,000.00)	-100%
36030	Fees - Bancroft Bond Admin	4,500.00	5,000.00	2,500.00	500.00	(2,000.00)	-80%
36390	Revenues - Inventory	124,603.93	294,029.29	300,000.00	300,000.00	0.00	0%
36520	Reim - Postage Other	88,014.51	74,479.87	130,000.00	100,000.00	(30,000.00)	-23%
36540	Refunds	0.00	9,156.95	0.00	0.00	0.00	N/A
36700	Internal Service Charges	2,565,486.00	2,645,158.00	2,623,036.00	2,532,624.00	(90,412.00)	-3%
36720	Steering Committee User Fees	87,404.00	87,847.00	83,160.00	133,218.00	50,058.00	60%
36820	Funds - Misc Retirement	0.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$2,913,417.70	\$3,171,032.26	\$3,395,871.00	\$3,281,754.00	(\$114,117.00)	-3%
IN - Interest							
39150	Investments - Interest On	5,563.55	3,819.55	100.00	3,000.00	2,900.00	2900%
Account Classification Total: IN - Interest		\$5,563.55	\$3,819.55	\$100.00	\$3,000.00	\$2,900.00	2900%
MI - Miscellaneous							
36100	Miscellaneous	11,344.72	659.71	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$11,344.72	\$659.71	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	231,893.34	0.00	0.00	0.00	N/A
36760	Trans - Admin Non Dept	2,164,762.43	2,140,839.61	2,487,562.00	2,607,154.00	119,592.00	5%
36770	Trans - Administration	298.00	1,968.00	0.00	0.00	0.00	N/A
37460	Trans - Risk Management	6,850.00	0.00	1,000.00	1,000.00	0.00	0%
39033	Trans - Equipment Rent	41,116.99	0.00	200,000.00	0.00	(200,000.00)	-100%
39049	Trans - Human Resources	422.00	2,672.00	1,000.00	0.00	(1,000.00)	-100%
39050	Trans - County Counsel	0.00	1,350.00	1,350.00	0.00	(1,350.00)	-100%
39051	Trans - Finance	3,300.00	33,326.53	3,000.00	3,000.00	0.00	0%
39057	Trans - Information Technology	0.00	3,500.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$2,216,749.42	\$2,415,549.48	\$2,693,912.00	\$2,611,154.00	(\$82,758.00)	-3%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	1,232.43	0.00	5,000.00	5,000.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,232.43	\$0.00	\$5,000.00	\$5,000.00	
FB - Fund Balances							
31001	Beginning Fund Balance	367,499.84	627,209.30	250,000.00	1,182,000.00	932,000.00	373%
Account Classification Total: FB - Fund Balances		\$367,499.84	\$627,209.30	\$250,000.00	\$1,182,000.00	\$932,000.00	373%
Revenues Total		\$5,601,463.88	\$6,345,079.98	\$6,469,156.00	\$7,204,283.00	\$735,127.00	11%

Expenditures

PS - Personnel Services

60071	Sr Chief Office Deputy	6,623.58	1,533.18	0.00	0.00	0.00	N/A
60150	Administrative Manager	50,004.30	53,349.86	55,716.00	58,210.00	2,494.00	4%
60165	HR Risk Management Director	68,486.50	72,726.54	77,149.00	79,377.00	2,228.00	3%
60166	HR Manager	25,368.00	52,031.54	54,381.00	57,675.00	3,294.00	6%
60193	HR Specialist	10,755.98	22,233.73	22,901.00	24,506.00	1,605.00	7%
60198	Human Resources Assistant	20,460.30	14,845.83	13,342.00	13,268.00	(74.00)	-1%
60200	Chief Financial Officer	14,812.50	74,017.55	87,716.00	91,218.00	3,502.00	4%
60210	Chief Office Deputy	24,061.40	85.78	0.00	0.00	0.00	N/A
60490	Fiscal Services Manager	24,634.05	0.00	0.00	0.00	0.00	N/A
60491	Assistant Finance Director	0.00	18,713.50	70,136.00	72,240.00	2,104.00	3%
60492	Financial Systems Administrator	0.00	10,807.15	44,084.00	46,084.00	2,000.00	5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
60493	Finance/Budget Manager	18,927.10	0.00	0.00	0.00	0.00	N/A
60546	Chief Cartographer	0.00	0.00	18,783.00	0.00	(18,783.00)	-100%
60575	Management Assistant	24,678.75	0.00	0.00	0.00	0.00	N/A
60594	Senior GIS Analyst	61,570.13	65,456.72	67,812.00	70,794.00	2,982.00	4%
60597	GIS Planner	8,765.98	9,940.89	11,761.00	23,772.00	12,011.00	102%
60608	Support Specialist	0.00	0.00	0.00	77,565.00	77,565.00	N/A
60621	Senior System Administrator	70,513.27	73,769.20	73,486.00	143,194.00	69,708.00	95%
60622	Data Base Developer	68,259.47	66,126.62	49,950.00	0.00	(49,950.00)	-100%
60623	Network Telecom Administrator	62,256.78	66,176.80	68,537.00	17,780.00	(50,757.00)	-74%
60682	Contract/Grant Specialist	7,380.49	9,217.14	0.00	0.00	0.00	N/A
61080	County Counsel	92,417.24	98,137.38	102,057.00	106,378.00	4,321.00	4%
61130	Programmer/Analyst	62,305.98	63,642.24	63,398.00	0.00	(63,398.00)	-100%
61133	Info Tech Project Manager	49,835.60	15,232.27	0.00	0.00	0.00	N/A
61191	I.T. Director	78,890.50	83,797.48	87,146.00	91,524.00	4,378.00	5%
61324	Support Technician	14,572.04	16,694.60	45,074.00	209,807.00	164,733.00	365%
61520	Secretary I	30,590.43	31,958.75	34,038.00	35,680.00	1,642.00	5%
61548	Paralegal	51,550.56	54,979.92	56,597.00	56,815.00	218.00	0%
61557	Payroll Manager	48,065.77	49,068.02	49,975.00	49,068.00	(907.00)	-2%
61561	Accounting Assistant III	25,595.50	26,394.00	22,997.00	28,505.00	5,508.00	24%
61600	Office Assistant II	8,008.88	0.00	0.00	0.00	0.00	N/A
61661	Procurement Specialist	38,918.08	41,050.12	40,893.00	41,050.00	157.00	0%
61662	Courier/Mail Clerk	18,310.99	19,352.04	12,178.00	0.00	(12,178.00)	-100%
61675	Office Specialist	57,447.75	81,481.41	74,302.00	0.00	(74,302.00)	-100%
62362	System Administrator	0.00	0.00	61,508.00	0.00	(61,508.00)	-100%
63900	Overtime	1,774.38	3,501.22	0.00	0.00	0.00	N/A
63920	Temporary Help	32,839.32	38,332.95	0.00	0.00	0.00	N/A
63930	FICA	84,426.42	90,844.49	106,780.00	106,970.00	190.00	0%
63940	Workmans Compensation Tax	433.54	561.05	905.00	861.00	(44.00)	-5%
63941	Workmans Compensation	0.00	9,353.69	32,104.00	32,162.00	58.00	0%
63950	Medical Insurance	151,036.39	146,028.72	194,805.00	213,900.00	19,095.00	10%
63951	Life Insurance	870.53	719.90	775.00	747.00	(28.00)	-4%
63952	Short Term Disability	474.27	451.20	502.00	477.00	(25.00)	-5%
63960	Retirement - General	114,105.61	118,818.95	153,127.00	210,572.00	57,445.00	38%
63980	Unemployment Compensation	25,462.00	28,810.62	32,104.00	32,162.00	58.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
63990	Cell Phone Allowance	8,095.00	8,255.86	9,900.00	13,185.00	3,285.00	33%
Account Classification Total: PS - Personnel Services		\$1,563,585.36	\$1,638,498.91	\$1,896,919.00	\$2,005,546.00	\$108,627.00	6%
MS - Material and Services							
44010	Mgmt Travel & Training	7,451.63	10,934.49	22,480.00	15,500.00	(6,980.00)	-31%
44040	Staff Travel & Training	16,697.63	12,816.75	7,000.00	10,500.00	3,500.00	50%
44080	Office Machine Repairs	0.00	1,507.87	565.00	405.00	(160.00)	-28%
44090	Operating Expenses	0.00	608.34	2,000.00	2,000.00	0.00	0%
44100	Supplies - Office	14,230.08	14,687.42	17,900.00	16,400.00	(1,500.00)	-8%
44110	Supplies - Other	140,665.84	136,584.15	160,670.00	157,770.00	(2,900.00)	-2%
44113	Office Equipment	0.00	2,500.00	3,950.00	0.00	(3,950.00)	-100%
44114	Office Furniture	0.00	0.00	12,300.00	0.00	(12,300.00)	-100%
44115	Computer Equipment	0.00	7,184.06	305,000.00	128,355.00	(176,645.00)	-58%
44200	Dues / Fees	3,052.00	2,257.00	3,650.00	5,675.00	2,025.00	55%
44250	Vehicle Fuel	0.00	0.00	500.00	1,000.00	500.00	100%
44253	Vehicle Fuel - Internal	2,179.51	1,573.55	3,000.00	1,000.00	(2,000.00)	-67%
44260	Vehicle Maintenance & Repair	93.96	0.00	1,500.00	1,250.00	(250.00)	-17%
44276	Building Repair	0.00	0.00	11,500.00	0.00	(11,500.00)	-100%
44283	Computer Maintenance	0.00	0.00	50,000.00	0.00	(50,000.00)	-100%
44300	Equip Maintenance & Repair	1,054.07	0.00	800.00	800.00	0.00	0%
44340	Contract Maintenance	830.84	0.00	1,200.00	0.00	(1,200.00)	-100%
44350	Recruitment	7,084.38	15,341.66	15,328.00	20,000.00	4,672.00	30%
44440	Audit Fees	15,602.00	14,000.00	111,000.00	82,500.00	(28,500.00)	-26%
44500	Consultant Services	31,913.00	4,920.92	30,000.00	24,500.00	(5,500.00)	-18%
44520	Legal Fees	102,402.51	76,779.55	81,716.00	81,716.00	0.00	0%
44640	Telephone	19,653.82	20,516.53	12,407.00	14,250.00	1,843.00	15%
44641	Telephone / Contract Expense	43,961.49	38,802.90	51,516.00	0.00	(51,516.00)	-100%
44645	Teleprocessing	5,216.50	436.44	0.00	73,000.00	73,000.00	N/A
44646	E Mail Services	34,504.33	55,937.24	0.00	25,000.00	25,000.00	N/A
44670	Equipment	0.00	0.00	3,000.00	1,500.00	(1,500.00)	-50%
44700	Postage	4,318.69	4,355.70	5,805.00	5,855.00	50.00	1%
44701	Postage - Internal	93,333.53	77,987.30	130,000.00	100,000.00	(30,000.00)	-23%
44710	Publications / Periodicals	2,875.55	4,562.08	5,850.00	5,900.00	50.00	1%
44720	Legal Notice Publish	9,018.87	1,663.60	10,000.00	5,500.00	(4,500.00)	-45%
44730	Printing	4,206.40	7,411.12	6,699.00	8,200.00	1,501.00	22%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
44996	Hardware / Software Maintenance	122,131.59	121,333.55	32,000.00	189,163.00	157,163.00	491%
45000	Equipment Rental / Lease	0.00	1,351.95	0.00	1,500.00	1,500.00	N/A
45020	Contract Services	50,678.37	98,095.81	70,000.00	73,500.00	3,500.00	5%
45021	Interest Expense	0.00	0.00	1,000.00	1,000.00	0.00	0%
45022	Website Hosting Services	0.00	0.00	0.00	4,500.00	4,500.00	N/A
45160	Employee Incentive Program	169.08	752.50	700.00	700.00	0.00	0%
45880	Computer Software	0.00	0.00	136,955.00	51,000.00	(85,955.00)	-63%
45910	Budget Expense	9,364.79	165,330.93	155,000.00	152,500.00	(2,500.00)	-2%
46440	Testing/Evaluation	7,979.00	5,966.00	13,000.00	10,000.00	(3,000.00)	-23%
46930	Special Projects Expense	1,884.44	60.00	500.00	500.00	0.00	0%
48000	Bad Debt Expense	2,647.97	0.99	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	4,811.00	6,166.00	1,355.00	28%
99760	Insurance/Liability	5,960.00	5,960.00	7,839.00	11,548.00	3,709.00	47%
99765	Insurance/Workmans Compensation	9,950.00	3,617.92	0.00	0.00	0.00	N/A
99770	Internal Services	69,698.00	61,429.00	61,429.00	143,460.00	82,031.00	134%
99780	Space Rent	64,348.00	65,669.00	57,031.00	66,860.00	9,829.00	17%
99781	Steering Committee Hardware Charge	25,200.00	27,450.00	27,900.00	29,550.00	1,650.00	6%
99782	Steering Committee User Charge	4,802.00	6,040.00	5,250.00	11,590.00	6,340.00	121%
Account Classification Total: MS - Material and Services		\$935,192.87	\$1,076,426.32	\$1,640,751.00	\$1,542,113.00	(\$98,638.00)	-6%
CO - Capital Outlay							
88070	Office Equipment	0.00	7,799.00	30,000.00	0.00	(30,000.00)	-100%
88360	Equipment	0.00	0.00	12,350.00	0.00	(12,350.00)	-100%
88760	Computer Equipment	18,242.92	0.00	49,650.00	25,000.00	(24,650.00)	-50%
Account Classification Total: CO - Capital Outlay		\$18,242.92	\$7,799.00	\$92,000.00	\$25,000.00	(\$67,000.00)	-73%
DS - Debt Service							
99950	Interfund Loan Principal	52,004.50	253,175.26	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	1,790.50	1,636.59	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$53,795.00	\$254,811.85	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	165,303.00	163,034.00	157,034.00	0.00	(157,034.00)	-100%
99019	Trans - Tax Collector	34,000.00	33,999.96	0.00	0.00	0.00	N/A
99020	Trans - Information Technology	923,646.95	899,412.65	822,279.00	811,955.00	(10,324.00)	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
99021	Trans - GIS	0.00	0.00	100,780.00	125,624.00	24,844.00	25%
99023	Trans - Multimedia	0.00	0.00	0.00	67,266.00	67,266.00	N/A
99190	Trans - County Counsel	267,047.59	266,338.88	277,244.00	304,116.00	26,872.00	10%
99301	Trans - Finance	365,843.27	384,894.71	614,806.00	703,859.00	89,053.00	14%
99310	Trans - Treasurer	29,500.00	0.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	720.00	39,316.53	5,350.00	3,000.00	(2,350.00)	-44%
99480	Trans - Personnel	412,904.23	399,613.10	470,084.00	423,056.00	(47,028.00)	-10%
99485	Trans - Risk Management	0.00	0.00	22,952.00	0.00	(22,952.00)	-100%
99783	Trans - Phones	5,853.00	2,702.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	3,300.00	4,525.51	14,000.00	0.00	(14,000.00)	-100%
99840	Trans - General Admin	195,320.39	190,580.27	202,369.00	171,278.00	(31,091.00)	-15%
Account Classification Total: IF - Interfund Transfers		\$2,403,438.43	\$2,384,417.61	\$2,686,898.00	\$2,610,154.00	(\$76,744.00)	-3%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	152,588.00	75,470.00	(77,118.00)	-51%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$152,588.00	\$75,470.00	(\$77,118.00)	-51%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	96,000.00	96,000.00	N/A
99980	Reserve Future Expenditures	0.00	0.00	0.00	850,000.00	850,000.00	N/A
99981	Unappropriated Fund Balance	627,209.30	983,126.29	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$627,209.30	\$983,126.29	\$0.00	\$946,000.00	\$946,000.00	
Expenditures Total		\$5,601,463.88	\$6,345,079.98	\$6,469,156.00	\$7,204,283.00	\$735,127.00	11%
Fund Revenue	Total: 150 - Internal Services	\$5,601,463.88	\$6,345,079.98	\$6,469,156.00	\$7,204,283.00	\$735,127.00	11%
Fund Expenditure	Total: 150 - Internal Services	\$5,601,463.88	\$6,345,079.98	\$6,469,156.00	\$7,204,283.00	\$735,127.00	11%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	11%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 000 - Non-Departmental							
<u>Revenues</u>							
CS - Charges for Service							
36700	Internal Service Charges	2,565,486.00	2,645,158.00	2,623,036.00	2,532,624.00	(90,412.00)	-3%
36720	Steering Committee User Fees	87,404.00	87,847.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$2,652,890.00	\$2,733,005.00	\$2,623,036.00	\$2,532,624.00	(\$90,412.00)	-3%
IN - Interest							
39150	Investments - Interest On	5,479.75	3,512.22	100.00	3,000.00	2,900.00	2900%
Account Classification Total: IN - Interest		\$5,479.75	\$3,512.22	\$100.00	\$3,000.00	\$2,900.00	2900%
FB - Fund Balances							
31001	Beginning Fund Balance	367,499.84	575,138.51	200,000.00	1,000,000.00	800,000.00	400%
Account Classification Total: FB - Fund Balances		\$367,499.84	\$575,138.51	\$200,000.00	\$1,000,000.00	\$800,000.00	400%
Sub Department Total: 000 - Non-Departmental		\$3,025,869.59	\$3,311,655.73	\$2,823,136.00	\$3,535,624.00	\$712,488.00	25%
<u>Expenditures</u>							
MS - Material and Services							
44090	Operating Expenses	0.00	608.34	2,000.00	2,000.00	0.00	0%
44440	Audit Fees	15,602.00	14,000.00	0.00	0.00	0.00	N/A
44640	Telephone	7,059.32	6,480.43	0.00	0.00	0.00	N/A
44646	E Mail Services	34,504.33	55,937.24	0.00	0.00	0.00	N/A
45021	Interest Expense	0.00	0.00	1,000.00	1,000.00	0.00	0%
Account Classification Total: MS - Material and Services		\$57,165.65	\$77,026.01	\$3,000.00	\$3,000.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	165,303.00	163,034.00	157,034.00	0.00	(157,034.00)	-100%
99019	Trans - Tax Collector	34,000.00	33,999.96	0.00	0.00	0.00	N/A
99020	Trans - Information Technology	923,646.95	899,412.65	822,279.00	811,955.00	(10,324.00)	-1%
99021	Trans - GIS	0.00	0.00	100,780.00	125,624.00	24,844.00	25%
99023	Trans - Multimedia	0.00	0.00	0.00	67,266.00	67,266.00	N/A
99190	Trans - County Counsel	267,047.59	266,338.88	277,244.00	304,116.00	26,872.00	10%

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 000 - Non-Departmental							
99301	Trans - Finance	365,843.27	384,894.71	614,806.00	703,859.00	89,053.00	14%
99310	Trans - Treasurer	29,500.00	0.00	0.00	0.00	0.00	N/A
99480	Trans - Personnel	412,904.23	399,613.10	470,084.00	423,056.00	(47,028.00)	-10%
99485	Trans - Risk Management	0.00	0.00	22,952.00	0.00	(22,952.00)	-100%
99840	Trans - General Admin	195,320.39	190,580.27	202,369.00	171,278.00	(31,091.00)	-15%
Account Classification Total: IF - Interfund Transfers		\$2,393,565.43	\$2,337,873.57	\$2,667,548.00	\$2,607,154.00	(\$60,394.00)	-2%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	152,588.00	75,470.00	(77,118.00)	-51%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$152,588.00	\$75,470.00	(\$77,118.00)	-51%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	850,000.00	850,000.00	N/A
99981	Unappropriated Fund Balance	575,138.51	896,756.15	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$575,138.51	\$896,756.15	\$0.00	\$850,000.00	\$850,000.00	
Sub Department Total: 000 - Non-Departmental		\$3,025,869.59	\$3,311,655.73	\$2,823,136.00	\$3,535,624.00	\$712,488.00	25%
Fund Revenue Total: 150 - Internal Services		\$3,025,869.59	\$3,311,655.73	\$2,823,136.00	\$3,535,624.00	\$712,488.00	25%
Fund Expenditure Total: 150 - Internal Services		\$3,025,869.59	\$3,311,655.73	\$2,823,136.00	\$3,535,624.00	\$712,488.00	25%
Fund Net Total: 150 - Internal Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	25%
Revenue Grand Totals:		\$3,025,869.59	\$3,311,655.73	\$2,823,136.00	\$3,535,624.00	\$712,488.00	25%
Expenditure Grand Totals:		\$3,025,869.59	\$3,311,655.73	\$2,823,136.00	\$3,535,624.00	\$712,488.00	25%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 580 - Equipment							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	83.80	307.33	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$83.80	\$307.33	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36770	Trans - Administration	298.00	1,968.00	0.00	0.00	0.00	N/A
37460	Trans - Risk Management	6,850.00	0.00	1,000.00	1,000.00	0.00	0%
39033	Trans - Equipment Rent	41,116.99	0.00	0.00	0.00	0.00	N/A
39049	Trans - Human Resources	422.00	2,672.00	1,000.00	0.00	(1,000.00)	-100%
39050	Trans - County Counsel	0.00	1,350.00	1,350.00	0.00	(1,350.00)	-100%
39051	Trans - Finance	3,300.00	33,326.53	3,000.00	3,000.00	0.00	0%
39057	Trans - Information Technology	0.00	3,500.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$51,986.99	\$42,816.53	\$6,350.00	\$4,000.00	(\$2,350.00)	-37%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	52,070.79	50,000.00	92,000.00	42,000.00	84%
Account Classification Total: FB - Fund Balances		\$0.00	\$52,070.79	\$50,000.00	\$92,000.00	\$42,000.00	84%
Department Total: 580 - Equipment		\$52,070.79	\$95,194.65	\$56,350.00	\$96,000.00	\$39,650.00	70%
<u>Expenditures</u>							
CO - Capital Outlay							
88070	Office Equipment	0.00	7,799.00	30,000.00	0.00	(30,000.00)	-100%
88360	Equipment	0.00	0.00	12,350.00	0.00	(12,350.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$7,799.00	\$42,350.00	\$0.00	(\$42,350.00)	-100%
IF - Interfund Transfers							
99830	Trans - Vehicle Reserve	0.00	1,025.51	14,000.00	0.00	(14,000.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$1,025.51	\$14,000.00	\$0.00	(\$14,000.00)	-100%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	96,000.00	96,000.00	N/A

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 580 - Equipment							
99981	Unappropriated Fund Balance	52,070.79	86,370.14	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$52,070.79	\$86,370.14	\$0.00	\$96,000.00	\$96,000.00	
Department Total: 580 - Equipment		\$52,070.79	\$95,194.65	\$56,350.00	\$96,000.00	\$39,650.00	70%
Fund Revenue	Total: 150 - Internal Services	\$52,070.79	\$95,194.65	\$56,350.00	\$96,000.00	\$39,650.00	70%
Fund Expenditure	Total: 150 - Internal Services	\$52,070.79	\$95,194.65	\$56,350.00	\$96,000.00	\$39,650.00	70%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	70%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 650 - County Schools							
Department: 769 - County Schools							
<u>Revenues</u>							
IG - Intergovernmental							
33150	Receipts - Federal Forest	2,885,337.93	1,947,468.94	1,903,000.00	200,000.00	(1,703,000.00)	-89%
33350	State Board of Forestry	145,940.73	245,324.03	150,000.00	50,000.00	(100,000.00)	-67%
33360	Taxes - Electric Coop	41,104.52	44,320.97	40,000.00	50,000.00	10,000.00	25%
33735	Small Rail Car	15,706.89	13,859.79	15,000.00	15,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$3,088,090.07	\$2,250,973.73	\$2,108,000.00	\$315,000.00	(\$1,793,000.00)	-85%
FF - Fines and Forfeitures							
34300	Fees - Court	0.00	224.04	0.00	100.00	100.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$0.00	\$224.04	\$0.00	\$100.00	\$100.00	
IN - Interest							
39150	Investments - Interest On	6,161.81	6,445.37	500.00	100.00	(400.00)	-80%
Account Classification Total: IN - Interest		\$6,161.81	\$6,445.37	\$500.00	\$100.00	(\$400.00)	-80%
FB - Fund Balances							
31001	Beginning Fund Balance	508,459.23	933,984.53	1,050,000.00	0.00	(1,050,000.00)	-100%
Account Classification Total: FB - Fund Balances		\$508,459.23	\$933,984.53	\$1,050,000.00	\$0.00	(\$1,050,000.00)	-100%
Department Total: 769 - County Schools		\$3,602,711.11	\$3,191,627.67	\$3,158,500.00	\$315,200.00	(\$2,843,300.00)	-90%
<u>Expenditures</u>							
MS - Material and Services							
44104	Miscellaneous	2,668,726.58	1,921,501.55	3,158,500.00	315,200.00	(2,843,300.00)	-90%
Account Classification Total: MS - Material and Services		\$2,668,726.58	\$1,921,501.55	\$3,158,500.00	\$315,200.00	(\$2,843,300.00)	-90%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	933,984.53	1,270,126.12	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$933,984.53	\$1,270,126.12	\$0.00	\$0.00	\$0.00	0%
Department Total: 769 - County Schools		\$3,602,711.11	\$3,191,627.67	\$3,158,500.00	\$315,200.00	(\$2,843,300.00)	-90%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 650 - County Schools								
Department: 769 - County Schools								
	Fund Revenue	Total: 650 - County Schools	\$3,602,711.11	\$3,191,627.67	\$3,158,500.00	\$315,200.00	(\$2,843,300.00)	-90%
	Fund Expenditure	Total: 650 - County Schools	\$3,602,711.11	\$3,191,627.67	\$3,158,500.00	\$315,200.00	(\$2,843,300.00)	-90%
	Fund Net	Total: 650 - County Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-90%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 610 - Economic Development							
Department: 785 - Economic Development							
<u>Revenues</u>							
IG - Intergovernmental							
33021	Video Poker	200,176.00	265,550.00	180,000.00	250,000.00	70,000.00	39%
Account Classification Total: IG - Intergovernmental		\$200,176.00	\$265,550.00	\$180,000.00	\$250,000.00	\$70,000.00	39%
IN - Interest							
39150	Investments - Interest On	0.65	77.85	0.00	500.00	500.00	N/A
Account Classification Total: IN - Interest		\$0.65	\$77.85	\$0.00	\$500.00	\$500.00	
MI - Miscellaneous							
36100	Miscellaneous	2,000.00	145.22	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$2,000.00	\$145.22	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	0.00	87,100.00	0.00	(87,100.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$87,100.00	\$0.00	(\$87,100.00)	-100%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	17,239.37	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$17,239.37	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	36,580.17	(8,281.89)	20,000.00	90,000.00	70,000.00	350%
Account Classification Total: FB - Fund Balances		\$36,580.17	(\$8,281.89)	\$20,000.00	\$90,000.00	\$70,000.00	350%
Department Total: 785 - Economic Development		\$255,996.19	\$257,491.18	\$287,100.00	\$340,500.00	\$53,400.00	19%

Expenditures

MS - Material and Services

44000	Travel	12,294.29	11,194.86	15,000.00	30,000.00	15,000.00	100%
44200	Dues / Fees	29,433.46	9,263.15	30,000.00	15,000.00	(15,000.00)	-50%
44860	Predatory Animal Control	0.00	15,000.00	15,000.00	0.00	(15,000.00)	-100%
45021	Interest Expense	226.56	22.80	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 610 - Economic Development							
Department: 785 - Economic Development							
46930	Special Projects Expense	60,336.52	8,522.58	4,000.00	25,000.00	21,000.00	525%
99630	Economic Development Grant	136,000.00	136,000.00	136,000.00	136,000.00	0.00	0%
Account Classification Total: MS - Material and Services		\$238,290.83	\$180,003.39	\$200,000.00	\$206,000.00	\$6,000.00	3%
DS - Debt Service							
99950	Interfund Loan Principal	15,987.25	17,239.37	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$15,987.25	\$17,239.37	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	0.00	1,000.00	0.00	0.00	0.00	N/A
99027	Trans - CDD	10,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$10,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	87,100.00	134,500.00	47,400.00	54%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$87,100.00	\$134,500.00	\$47,400.00	54%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	(8,281.89)	59,248.42	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		(\$8,281.89)	\$59,248.42	\$0.00	\$0.00	\$0.00	0%
Department Total: 785 - Economic Development		\$255,996.19	\$257,491.18	\$287,100.00	\$340,500.00	\$53,400.00	19%
Fund Revenue	Total: 610 - Economic Development	\$255,996.19	\$257,491.18	\$287,100.00	\$340,500.00	\$53,400.00	19%
Fund Expenditure	Total: 610 - Economic Development	\$255,996.19	\$257,491.18	\$287,100.00	\$340,500.00	\$53,400.00	19%
Fund Net	Total: 610 - Economic Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	19%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 800 - Emergency Telephone Excise Tax							
Department: 000 - Non-Departmental							
Revenues							
OT - Other Taxes							
31600	Excise Tax	357,530.88	353,900.58	370,000.00	0.00	(370,000.00)	-100%
Account Classification Total: OT - Other Taxes		\$357,530.88	\$353,900.58	\$370,000.00	\$0.00	(\$370,000.00)	-100%
Department Total: 000 - Non-Departmental		\$357,530.88	\$353,900.58	\$370,000.00	\$0.00	(\$370,000.00)	-100%
Expenditures							
MS - Material and Services							
44104	Miscellaneous	357,530.88	353,900.58	370,000.00	0.00	(370,000.00)	-100%
Account Classification Total: MS - Material and Services		\$357,530.88	\$353,900.58	\$370,000.00	\$0.00	(\$370,000.00)	-100%
Department Total: 000 - Non-Departmental		\$357,530.88	\$353,900.58	\$370,000.00	\$0.00	(\$370,000.00)	-100%
Fund Revenue	Total: 800 - Emergency Telephone Excise Tax	\$357,530.88	\$353,900.58	\$370,000.00	\$0.00	(\$370,000.00)	-100%
Fund Expenditure	Total: 800 - Emergency Telephone Excise Tax	\$357,530.88	\$353,900.58	\$370,000.00	\$0.00	(\$370,000.00)	-100%
Fund Net	Total: 800 - Emergency Telephone Excise Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 438 - Equipment Reserve							
Department: 580 - Equipment							
<u>Revenues</u>							
CS - Charges for Service							
32170	Steering Committee Hardware Fees	192,000.00	187,200.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$192,000.00	\$187,200.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	26,107.05	9,233.26	20,000.00	6,000.00	(14,000.00)	-70%
39510	Interfund Loan Interest	5,976.16	7,123.79	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$32,083.21	\$16,357.05	\$20,000.00	\$6,000.00	(\$14,000.00)	-70%
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	14,000.00	0.00	(14,000.00)	-100%
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$14,000.00	\$0.00	(\$14,000.00)	-100%
TI - Interfund Transfers							
32180	Trans - Phones	43,202.00	28,661.00	0.00	0.00	0.00	N/A
36020	Trans - Field Research	246.00	0.00	0.00	0.00	0.00	N/A
36200	Trans - Road Dept	400,000.00	400,000.00	0.00	0.00	0.00	N/A
36220	Trans - Corner Restoratio	1,035.00	0.00	0.00	0.00	0.00	N/A
36225	Trans - Library	0.00	458.00	0.00	0.00	0.00	N/A
36230	Trans - CCF	1,500.00	3,606.00	3,606.00	0.00	(3,606.00)	-100%
36235	Trans - Park	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0%
36240	Trans - Health Dept	731.00	0.00	0.00	0.00	0.00	N/A
36241	Trans - Code Enforcement	2,000.00	2,000.00	0.00	0.00	0.00	N/A
36250	Trans - MH Dept	30,000.00	0.00	0.00	0.00	0.00	N/A
36261	Trans - Veterans	794.00	2,144.00	2,144.00	2,144.00	0.00	0%
36270	Trans - Dog Control	963.00	0.00	0.00	0.00	0.00	N/A
36280	Trans - Law Library	0.00	1,870.00	0.00	0.00	0.00	N/A
36440	Trans - Property WCF	500.00	500.00	0.00	1,000.00	1,000.00	N/A
36670	Trans - Comm Corr	24,317.00	15,000.00	33,958.00	50,543.00	16,585.00	49%
39008	Trans - Sheriff Patrol	0.00	10,449.00	62,000.00	0.00	(62,000.00)	-100%
39021	Trans - Museum Operations	211.00	25,000.00	25,000.00	25,000.00	0.00	0%
39026	Trans - Surveyor	0.00	500.00	500.00	1,000.00	500.00	100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 438 - Equipment Reserve							
Department: 580 - Equipment							
39040	Trans - Assessor	0.00	400.00	5,000.00	5,000.00	0.00	0%
39041	Trans - Tax Collector	0.00	846.00	0.00	500.00	500.00	N/A
39042	Trans - Clerk	0.00	6,182.00	0.00	0.00	0.00	N/A
39043	Trans - Sheriff Corrections	42,000.00	61,064.00	61,064.00	0.00	(61,064.00)	-100%
39044	Trans - Sheriff Civil	16,500.00	17,193.00	17,193.00	17,193.00	0.00	0%
39045	Trans - Juvenile	5,360.00	6,815.10	0.00	0.00	0.00	N/A
39046	Trans - KCEMA	3,718.00	5,175.00	5,175.00	3,719.00	(1,456.00)	-28%
39047	Trans - Water Master	0.00	325.00	0.00	0.00	0.00	N/A
39052	Trans - Patrol	80,056.58	90,856.53	0.00	0.00	0.00	N/A
39053	Trans - OSU Extension	2,990.00	800.00	0.00	0.00	0.00	N/A
39054	Trans - Onsite	500.00	1,525.51	0.00	0.00	0.00	N/A
39058	Trans - Internal Services Fund	0.00	0.00	14,000.00	0.00	(14,000.00)	-100%
39201	Trans - MH Admin	0.00	28,691.00	8,691.00	0.00	(8,691.00)	-100%
39202	Trans - MH MRDD Case Management	0.00	10,200.00	10,300.00	10,300.00	0.00	0%
39203	Trans - MH MED-COM Support	0.00	2,079.00	2,079.00	0.00	(2,079.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$660,123.58	\$725,840.14	\$254,210.00	\$119,899.00	(\$134,311.00)	-53%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	548,583.39	1,171,218.59	513,795.00	357,000.00	(156,795.00)	-31%
Account Classification Total: DP - Debt Proceeds		\$548,583.39	\$1,171,218.59	\$513,795.00	\$357,000.00	(\$156,795.00)	-31%
CA - Sale of Capital Assets							
36420	Sales - Property	0.00	296.80	0.00	0.00	0.00	N/A
36850	Sales - Surplus Property	0.00	980.02	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,276.82	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	2,420,843.69	1,077,036.88	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
Account Classification Total: FB - Fund Balances		\$2,420,843.69	\$1,077,036.88	\$2,000,000.00	\$1,000,000.00	(\$1,000,000.00)	-50%
Department Total: 580 - Equipment		\$3,853,633.87	\$3,178,929.48	\$2,802,005.00	\$1,482,899.00	(\$1,319,106.00)	-47%

Expenditures

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 438 - Equipment Reserve							
Department: 580 - Equipment							
MS - Material and Services							
44110	Supplies - Other	848.02	37,589.77	14,000.00	5,000.00	(9,000.00)	-64%
44113	Office Equipment	0.00	821.27	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	379.99	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	250,000.00	0.00	(250,000.00)	-100%
44640	Telephone	0.00	48,706.89	0.00	0.00	0.00	N/A
44670	Equipment	107,104.53	87,826.95	50,000.00	0.00	(50,000.00)	-100%
44996	Hardware / Software Maintenance	48,739.99	132,238.91	0.00	0.00	0.00	N/A
45020	Contract Services	384.50	209.40	100,000.00	0.00	(100,000.00)	-100%
Account Classification Total: MS - Material and Services		\$157,077.04	\$307,773.18	\$414,000.00	\$5,000.00	(\$409,000.00)	-99%
CO - Capital Outlay							
88000	Vehicles Other	99,603.20	286,036.60	35,000.00	24,000.00	(11,000.00)	-31%
88170	Facilities Improvement	0.00	0.00	328,000.00	0.00	(328,000.00)	-100%
88360	Equipment	0.00	15,613.22	204,854.00	25,900.00	(178,954.00)	-87%
88760	Computer Equipment	72,833.02	8,827.86	0.00	0.00	0.00	N/A
88900	Heavy Equipment	0.00	283,515.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$172,436.22	\$593,992.68	\$567,854.00	\$49,900.00	(\$517,954.00)	-91%
DS - Debt Service							
99950	Interfund Loan Principal	776,107.68	904,775.92	275,000.00	185,000.00	(90,000.00)	-33%
Account Classification Total: DS - Debt Service		\$776,107.68	\$904,775.92	\$275,000.00	\$185,000.00	(\$90,000.00)	-33%
IF - Interfund Transfers							
99016	Trans - OSU Extension	0.00	0.00	0.00	11,018.00	11,018.00	N/A
99027	Trans - CDD	78,681.00	151,223.00	61,717.00	48,181.00	(13,536.00)	-22%
99043	Trans - Internal Services Fund	41,116.99	0.00	200,000.00	0.00	(200,000.00)	-100%
99060	Trans - Capital Projects	74,777.50	0.00	0.00	0.00	0.00	N/A
99085	Trans - CCF	0.00	0.00	0.00	10,000.00	10,000.00	N/A
99115	Trans - Library Reserve	0.00	0.00	116,000.00	0.00	(116,000.00)	-100%
99140	Trans - Dog Control	0.00	40,000.00	0.00	0.00	0.00	N/A
99170	Trans - Road Fund	0.00	0.00	1,124,632.00	0.00	(1,124,632.00)	-100%
99177	Trans - Surveyor	0.00	0.00	0.00	1,000.00	1,000.00	N/A

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 438 - Equipment Reserve								
Department: 580 - Equipment								
99211		Trans - Solid Waste Operating	1,253,486.66	0.00	0.00	0.00	0.00	N/A
99241		Trans - Klamath Corr	50,088.00	0.00	42,802.00	0.00	(42,802.00)	-100%
99302		Trans - Maintenance	103,988.00	0.00	0.00	0.00	0.00	N/A
99303		Trans - Weed Control	68,837.90	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers			\$1,670,976.05	\$191,223.00	\$1,545,151.00	\$70,199.00	(\$1,474,952.00)	-95%
CR - Contingencies								
99750		Operating Contingency	0.00	0.00	0.00	272,800.00	272,800.00	N/A
Account Classification Total: CR - Contingencies			\$0.00	\$0.00	\$0.00	\$272,800.00	\$272,800.00	
FB - Fund Balance & Reserves								
99811		Reserve Capital Outlay	0.00	0.00	0.00	900,000.00	900,000.00	N/A
99981		Unappropriated Fund Balance	1,077,036.88	1,181,164.70	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$1,077,036.88	\$1,181,164.70	\$0.00	\$900,000.00	\$900,000.00	
Department Total: 580 - Equipment			\$3,853,633.87	\$3,178,929.48	\$2,802,005.00	\$1,482,899.00	(\$1,319,106.00)	-47%
Fund Revenue	Total: 438 - Equipment Reserve		\$3,853,633.87	\$3,178,929.48	\$2,802,005.00	\$1,482,899.00	(\$1,319,106.00)	-47%
Fund Expenditure	Total: 438 - Equipment Reserve		\$3,853,633.87	\$3,178,929.48	\$2,802,005.00	\$1,482,899.00	(\$1,319,106.00)	-47%
Fund Net	Total: 438 - Equipment Reserve		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-47%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9347 - PERS Holding							
Department: 000 - Non-Departmental							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	80.46	360.86	500.00	500.00	0.00	0.00
Account Classification Total: IN - Interest		\$80.46	\$360.86	\$500.00	\$500.00	\$0.00	0.00
TI - Interfund Transfers							
36290	Trans - Marine Law Enf	4,812.45	233.44	0.00	0.00	0.00	N/A
36291	Trans - Search and Rescue	1,599.05	0.00	0.00	0.00	0.00	N/A
36455	Trans - Comm Corrections	26,000.37	1,663.58	0.00	0.00	0.00	N/A
39007	Trans - Sheriff Admin	4,306.69	333.66	0.00	0.00	0.00	N/A
39008	Trans - Sheriff Patrol	80,412.63	3,869.51	0.00	0.00	0.00	N/A
39011	Trans - Court Security	0.00	4,934.42	0.00	0.00	0.00	N/A
39043	Trans - Sheriff Corrections	67,225.76	5,251.31	0.00	0.00	0.00	N/A
39044	Trans - Sheriff Civil	0.00	438.59	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$184,356.95	\$16,724.51	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	184,437.41	185,000.00	193,000.00	8,000.00	0.04
Account Classification Total: FB - Fund Balances		\$0.00	\$184,437.41	\$185,000.00	\$193,000.00	\$8,000.00	0.04
Department Total: 000 - Non-Departmental		\$184,437.41	\$201,522.78	\$185,500.00	\$193,500.00	\$8,000.00	0.04
<u>Expenditures</u>							
PS - Personnel Services							
63970	Retirement - PERS	0.00	0.00	10,000.00	0.00	(10,000.00)	(1.00)
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)	(1.00)
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	175,500.00	193,500.00	18,000.00	0.10
99981	Unappropriated Fund Balance	184,437.41	201,522.78	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$184,437.41	\$201,522.78	\$175,500.00	\$193,500.00	\$18,000.00	0.10
Department Total: 000 - Non-Departmental		\$184,437.41	\$201,522.78	\$185,500.00	\$193,500.00	\$8,000.00	0.04

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 9347 - PERS Holding
Department: 000 - Non-Departmental

Fund Revenue	Total: 9347 - PERS Holding	\$184,437.41	\$201,522.78	\$185,500.00	\$193,500.00	\$8,000.00	0.04
Fund Expenditure	Total: 9347 - PERS Holding	\$184,437.41	\$201,522.78	\$185,500.00	\$193,500.00	\$8,000.00	0.04
Fund Net	Total: 9347 - PERS Holding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.04

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 280 - Taylor Grazing								
Department: 596 - Taylor Grazing								
Revenues								
IG - Intergovernmental								
33180		Taylor Grazing Federal Appr	4,471.14	4,640.47	5,500.00	4,000.00	(1,500.00)	-27%
Account Classification Total: IG - Intergovernmental			\$4,471.14	\$4,640.47	\$5,500.00	\$4,000.00	(\$1,500.00)	-27%
FB - Fund Balances								
31001		Beginning Fund Balance	0.00	1.10	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances			\$0.00	\$1.10	\$0.00	\$0.00	\$0.00	0%
Department Total: 596 - Taylor Grazing			\$4,471.14	\$4,641.57	\$5,500.00	\$4,000.00	(\$1,500.00)	-27%
Expenditures								
MS - Material and Services								
47010		Special Projects	4,470.04	4,640.47	5,500.00	4,000.00	(1,500.00)	-27%
Account Classification Total: MS - Material and Services			\$4,470.04	\$4,640.47	\$5,500.00	\$4,000.00	(\$1,500.00)	-27%
FB - Fund Balance & Reserves								
99981		Unappropriated Fund Balance	1.10	1.10	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$1.10	\$1.10	\$0.00	\$0.00	\$0.00	0%
Department Total: 596 - Taylor Grazing			\$4,471.14	\$4,641.57	\$5,500.00	\$4,000.00	(\$1,500.00)	-27%
Fund Revenue	Total: 280 - Taylor Grazing		\$4,471.14	\$4,641.57	\$5,500.00	\$4,000.00	(\$1,500.00)	-27%
Fund Expenditure	Total: 280 - Taylor Grazing		\$4,471.14	\$4,641.57	\$5,500.00	\$4,000.00	(\$1,500.00)	-27%
Fund Net	Total: 280 - Taylor Grazing		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-27%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 285 - Title III							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	21,251.88	11,055.14	18,500.00	0.00	(18,500.00)	-100%
Account Classification Total: IN - Interest		\$21,251.88	\$11,055.14	\$18,500.00	\$0.00	(\$18,500.00)	-100%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	0.00	408,227.00	0.00	(408,227.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$408,227.00	\$0.00	(\$408,227.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	2,276,971.43	2,085,369.26	2,000,000.00	2,380,700.00	380,700.00	19%
Account Classification Total: FB - Fund Balances		\$2,276,971.43	\$2,085,369.26	\$2,000,000.00	\$2,380,700.00	\$380,700.00	19%
Revenues Total		\$2,298,223.31	\$2,096,424.40	\$2,426,727.00	\$2,380,700.00	(\$46,027.00)	-2%
<u>Expenditures</u>							
MS - Material and Services							
45020	Contract Services	212,854.05	131,057.13	2,426,727.00	956,700.00	(1,470,027.00)	-61%
Account Classification Total: MS - Material and Services		\$212,854.05	\$131,057.13	\$2,426,727.00	\$956,700.00	(\$1,470,027.00)	-61%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	1,105,000.00	1,105,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$1,105,000.00	\$1,105,000.00	
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	319,000.00	319,000.00	N/A
99981	Unappropriated Fund Balance	2,085,369.26	1,965,367.27	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$2,085,369.26	\$1,965,367.27	\$0.00	\$319,000.00	\$319,000.00	
Expenditures Total		\$2,298,223.31	\$2,096,424.40	\$2,426,727.00	\$2,380,700.00	(\$46,027.00)	-2%
Fund Revenue	Total: 285 - Title III	\$2,298,223.31	\$2,096,424.40	\$2,426,727.00	\$2,380,700.00	(\$46,027.00)	-2%
Fund Expenditure	Total: 285 - Title III	\$2,298,223.31	\$2,096,424.40	\$2,426,727.00	\$2,380,700.00	(\$46,027.00)	-2%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 285 - Title III

Fund Net	Total: 285 - Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-2%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 285 - Title III							
Department: 301 - Federal Forest Title III							
Sub Department: 501 - Title III Original							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	10,739.34	5,070.47	7,000.00	0.00	(7,000.00)	-100%
Account Classification Total: IN - Interest		\$10,739.34	\$5,070.47	\$7,000.00	\$0.00	(\$7,000.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	1,185,491.60	985,812.89	900,000.00	874,000.00	(26,000.00)	-3%
Account Classification Total: FB - Fund Balances		\$1,185,491.60	\$985,812.89	\$900,000.00	\$874,000.00	(\$26,000.00)	-3%
Sub Department Total: 501 - Title III Original		\$1,196,230.94	\$990,883.36	\$907,000.00	\$874,000.00	(\$33,000.00)	-4%
<u>Expenditures</u>							
MS - Material and Services							
45020	Contract Services	210,418.05	119,529.23	907,000.00	375,000.00	(532,000.00)	-59%
Account Classification Total: MS - Material and Services		\$210,418.05	\$119,529.23	\$907,000.00	\$375,000.00	(\$532,000.00)	-59%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	400,000.00	400,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$400,000.00	\$400,000.00	
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	99,000.00	99,000.00	N/A
99981	Unappropriated Fund Balance	985,812.89	871,354.13	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$985,812.89	\$871,354.13	\$0.00	\$99,000.00	\$99,000.00	
Sub Department Total: 501 - Title III Original		\$1,196,230.94	\$990,883.36	\$907,000.00	\$874,000.00	(\$33,000.00)	-4%
Fund Revenue	Total: 285 - Title III	\$1,196,230.94	\$990,883.36	\$907,000.00	\$874,000.00	(\$33,000.00)	-4%
Fund Expenditure	Total: 285 - Title III	\$1,196,230.94	\$990,883.36	\$907,000.00	\$874,000.00	(\$33,000.00)	-4%
Fund Net	Total: 285 - Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-4%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 285 - Title III							
Department: 301 - Federal Forest Title III							
Sub Department: 502 - Title III New							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	10,512.54	5,984.67	8,000.00	0.00	(8,000.00)	-100%
Account Classification Total: IN - Interest		\$10,512.54	\$5,984.67	\$8,000.00	\$0.00	(\$8,000.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	1,091,479.83	1,099,556.37	1,100,000.00	1,099,700.00	(300.00)	0%
Account Classification Total: FB - Fund Balances		\$1,091,479.83	\$1,099,556.37	\$1,100,000.00	\$1,099,700.00	(\$300.00)	0%
Sub Department Total: 502 - Title III New		\$1,101,992.37	\$1,105,541.04	\$1,108,000.00	\$1,099,700.00	(\$8,300.00)	-1%
<u>Expenditures</u>							
MS - Material and Services							
45020	Contract Services	2,436.00	11,527.90	1,108,000.00	449,700.00	(658,300.00)	-59%
Account Classification Total: MS - Material and Services		\$2,436.00	\$11,527.90	\$1,108,000.00	\$449,700.00	(\$658,300.00)	-59%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	500,000.00	500,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	150,000.00	150,000.00	N/A
99981	Unappropriated Fund Balance	1,099,556.37	1,094,013.14	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,099,556.37	\$1,094,013.14	\$0.00	\$150,000.00	\$150,000.00	
Sub Department Total: 502 - Title III New		\$1,101,992.37	\$1,105,541.04	\$1,108,000.00	\$1,099,700.00	(\$8,300.00)	-1%
Fund Revenue	Total: 285 - Title III	\$1,101,992.37	\$1,105,541.04	\$1,108,000.00	\$1,099,700.00	(\$8,300.00)	-1%
Fund Expenditure	Total: 285 - Title III	\$1,101,992.37	\$1,105,541.04	\$1,108,000.00	\$1,099,700.00	(\$8,300.00)	-1%
Fund Net	Total: 285 - Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 285 - Title III							
Department: 302 - O&C Title III							
Sub Department: 501 - Title III Original							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	-100%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	0.00	232,017.00	0.00	(232,017.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$232,017.00	\$0.00	(\$232,017.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	230,000.00	230,000.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$230,000.00	\$230,000.00	
Sub Department Total: 501 - Title III Original		\$0.00	\$0.00	\$234,017.00	\$230,000.00	(\$4,017.00)	-2%
<u>Expenditures</u>							
MS - Material and Services							
45020	Contract Services	0.00	0.00	234,017.00	67,000.00	(167,017.00)	-71%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$234,017.00	\$67,000.00	(\$167,017.00)	-71%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	125,000.00	125,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$125,000.00	\$125,000.00	
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	38,000.00	38,000.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$0.00	\$0.00	\$38,000.00	\$38,000.00	
Sub Department Total: 501 - Title III Original		\$0.00	\$0.00	\$234,017.00	\$230,000.00	(\$4,017.00)	-2%
Fund Revenue Total: 285 - Title III		\$0.00	\$0.00	\$234,017.00	\$230,000.00	(\$4,017.00)	-2%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change	
Fund: 285 - Title III								
Department: 302 - O&C Title III								
Sub Department: 501 - Title III Original								
	Fund Expenditure	Total: 285 - Title III	\$0.00	\$0.00	\$234,017.00	\$230,000.00	(\$4,017.00)	-2%
	Fund Net	Total: 285 - Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-2%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 285 - Title III							
Department: 302 - O&C Title III							
Sub Department: 502 - Title III New							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	0.00	0.00	1,500.00	0.00	(1,500.00)	-100%
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$1,500.00	\$0.00	(\$1,500.00)	-100%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	0.00	176,210.00	0.00	(176,210.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$176,210.00	\$0.00	(\$176,210.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	177,000.00	177,000.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$177,000.00	\$177,000.00	
Sub Department Total: 502 - Title III New		\$0.00	\$0.00	\$177,710.00	\$177,000.00	(\$710.00)	0%
<u>Expenditures</u>							
MS - Material and Services							
45020	Contract Services	0.00	0.00	177,710.00	65,000.00	(112,710.00)	-63%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$177,710.00	\$65,000.00	(\$112,710.00)	-63%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	80,000.00	80,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$80,000.00	\$80,000.00	
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	32,000.00	32,000.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$0.00	\$0.00	\$32,000.00	\$32,000.00	
Sub Department Total: 502 - Title III New		\$0.00	\$0.00	\$177,710.00	\$177,000.00	(\$710.00)	0%
Fund Revenue Total: 285 - Title III		\$0.00	\$0.00	\$177,710.00	\$177,000.00	(\$710.00)	0%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 285 - Title III
Department: 302 - O&C Title III
Sub Department: 502 - Title III New

Fund Expenditure	Total: 285 - Title III	\$0.00	\$0.00	\$177,710.00	\$177,000.00	(\$710.00)	0%
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Fund Net	Total: 285 - Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
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LIVE Klamath County LIVE Budget Worksheet Report

			2011 Actual	2012 Actual	2013 Amended	2014 Proposed	Change	Percentage Change
Account Number	Description		Amount	Amount	Budget			
Fund: 295 - O&C Title III								
<u>Revenues</u>								
IN - Interest								
39150	Investments - Interest On		3,840.71	2,216.96	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest			\$3,840.71	\$2,216.96	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances								
31001	Beginning Fund Balance		408,042.48	406,009.34	408,227.00	0.00	(408,227.00)	-100%
Account Classification Total: FB - Fund Balances			\$408,042.48	\$406,009.34	\$408,227.00	\$0.00	(\$408,227.00)	-100%
Revenues Total			\$411,883.19	\$408,226.30	\$408,227.00	\$0.00	(\$408,227.00)	-100%
<u>Expenditures</u>								
MS - Material and Services								
45020	Contract Services		5,873.85	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services			\$5,873.85	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers								
99171	Trans - Title III		0.00	0.00	408,227.00	0.00	(408,227.00)	-100%
Account Classification Total: IF - Interfund Transfers			\$0.00	\$0.00	\$408,227.00	\$0.00	(\$408,227.00)	-100%
FB - Fund Balance & Reserves								
99981	Unappropriated Fund Balance		406,009.34	408,226.30	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$406,009.34	\$408,226.30	\$0.00	\$0.00	\$0.00	0%
Expenditures Total			\$411,883.19	\$408,226.30	\$408,227.00	\$0.00	(\$408,227.00)	-100%
Fund Revenue		Total: 295 - O&C Title III	\$411,883.19	\$408,226.30	\$408,227.00	\$0.00	(\$408,227.00)	-100%
Fund Expenditure		Total: 295 - O&C Title III	\$411,883.19	\$408,226.30	\$408,227.00	\$0.00	(\$408,227.00)	-100%
Fund Net		Total: 295 - O&C Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 295 - O&C Title III							
Department: 302 - O&C Title III							
Sub Department: 501 - Title III Original							
Revenues							
IN - Interest							
39150	Investments - Interest On	2,214.06	1,261.72	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$2,214.06	\$1,261.72	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	235,676.27	232,016.48	232,017.00	0.00	(232,017.00)	-100%
Account Classification Total: FB - Fund Balances		\$235,676.27	\$232,016.48	\$232,017.00	\$0.00	(\$232,017.00)	-100%
Sub Department Total: 501 - Title III Original		\$237,890.33	\$233,278.20	\$232,017.00	\$0.00	(\$232,017.00)	-100%
Expenditures							
MS - Material and Services							
45020	Contract Services	5,873.85	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$5,873.85	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99171	Trans - Title III	0.00	0.00	232,017.00	0.00	(232,017.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$232,017.00	\$0.00	(\$232,017.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	232,016.48	233,278.20	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$232,016.48	\$233,278.20	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 501 - Title III Original		\$237,890.33	\$233,278.20	\$232,017.00	\$0.00	(\$232,017.00)	-100%
Fund Revenue	Total: 295 - O&C Title III	\$237,890.33	\$233,278.20	\$232,017.00	\$0.00	(\$232,017.00)	-100%
Fund Expenditure	Total: 295 - O&C Title III	\$237,890.33	\$233,278.20	\$232,017.00	\$0.00	(\$232,017.00)	-100%
Fund Net	Total: 295 - O&C Title III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 295 - O&C Title III							
Department: 302 - O&C Title III							
Sub Department: 502 - Title III New							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	1,626.65	955.24	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$1,626.65	\$955.24	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	172,366.21	173,992.86	176,210.00	0.00	(176,210.00)	-100%
Account Classification Total: FB - Fund Balances		\$172,366.21	\$173,992.86	\$176,210.00	\$0.00	(\$176,210.00)	-100%
Sub Department Total: 502 - Title III New		\$173,992.86	\$174,948.10	\$176,210.00	\$0.00	(\$176,210.00)	-100%
<u>Expenditures</u>							
Department: 302 - O&C Title III							
Sub Department: 502 - Title III New							
IF - Interfund Transfers							
99171	Trans - Title III	0.00	0.00	176,210.00	0.00	(176,210.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$176,210.00	\$0.00	(\$176,210.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	173,992.86	174,948.10	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$173,992.86	\$174,948.10	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 502 - Title III New		\$173,992.86	\$174,948.10	\$176,210.00	\$0.00	(\$176,210.00)	-100%
Fund Revenue Total: 295 - O&C Title III		\$173,992.86	\$174,948.10	\$176,210.00	\$0.00	(\$176,210.00)	-100%
Fund Expenditure Total: 295 - O&C Title III		\$173,992.86	\$174,948.10	\$176,210.00	\$0.00	(\$176,210.00)	-100%
Fund Net Total: 295 - O&C Title III		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 226 - Tourism Competitive Grants							
Department: 160 - Tourism							
<u>Revenues</u>							
IG - Intergovernmental							
33405	Grants	6,086.40	0.00	0.00	0.00	0.00	N/A
33690	Grants - Miscellaneous	0.00	9,880.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$6,086.40	\$9,880.00	\$0.00	\$0.00	\$0.00	0%
CS - Charges for Service							
36911	Projects - Special Bulletins	29,736.41	11,970.62	30,000.00	0.00	(30,000.00)	-100%
Account Classification Total: CS - Charges for Service		\$29,736.41	\$11,970.62	\$30,000.00	\$0.00	(\$30,000.00)	-100%
IN - Interest							
39150	Investments - Interest On	1,000.71	748.67	500.00	500.00	0.00	0%
Account Classification Total: IN - Interest		\$1,000.71	\$748.67	\$500.00	\$500.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	2,322.79	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$2,322.79	\$0.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39055	Trans - Transient Room	127,783.20	122,499.66	117,994.00	116,987.00	(1,007.00)	-1%
Account Classification Total: TI - Interfund Transfers		\$127,783.20	\$122,499.66	\$117,994.00	\$116,987.00	(\$1,007.00)	-1%
FB - Fund Balances							
31001	Beginning Fund Balance	140,313.92	145,006.31	50,000.00	200,000.00	150,000.00	300%
Account Classification Total: FB - Fund Balances		\$140,313.92	\$145,006.31	\$50,000.00	\$200,000.00	\$150,000.00	300%
Department Total: 160 - Tourism		\$307,243.43	\$290,105.26	\$198,494.00	\$317,487.00	\$118,993.00	60%

Expenditures

MS - Material and Services

44700	Postage	21.19	0.00	0.00	0.00	0.00	N/A
45015	Administration Fees	0.00	0.00	6,000.00	6,000.00	0.00	0%
45020	Contract Services	47,092.43	20,388.13	30,000.00	0.00	(30,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 226 - Tourism Competitive Grants							
Department: 160 - Tourism							
46930	Special Projects Expense	110,123.50	65,192.44	149,500.00	157,487.00	7,987.00	5%
99770	Internal Services	5,000.00	5,000.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$162,237.12	\$90,580.57	\$185,500.00	\$163,487.00	(\$22,013.00)	-12%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	154,000.00	154,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$154,000.00	\$154,000.00	
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	145,006.31	199,524.69	12,994.00	0.00	(12,994.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$145,006.31	\$199,524.69	\$12,994.00	\$0.00	(\$12,994.00)	-100%
Department Total: 160 - Tourism		\$307,243.43	\$290,105.26	\$198,494.00	\$317,487.00	\$118,993.00	60%
Fund Revenue	Total: 226 - Tourism Competitive Grants	\$307,243.43	\$290,105.26	\$198,494.00	\$317,487.00	\$118,993.00	60%
Fund Expenditure	Total: 226 - Tourism Competitive Grants	\$307,243.43	\$290,105.26	\$198,494.00	\$317,487.00	\$118,993.00	60%
Fund Net	Total: 226 - Tourism Competitive Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	60%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 101 - Administration							
<u>Revenues</u>							
IG - Intergovernmental							
33330	Revenues - Liquor	1,518.00	1,430.00	1,600.00	1,600.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$1,518.00	\$1,430.00	\$1,600.00	\$1,600.00	\$0.00	0%
CS - Charges for Service							
34281	Copies	54.06	59.50	25.00	25.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$54.06	\$59.50	\$25.00	\$25.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	195,320.39	190,580.27	202,369.00	171,278.00	(31,091.00)	-15%
Account Classification Total: TI - Interfund Transfers		\$195,320.39	\$190,580.27	\$202,369.00	\$171,278.00	(\$31,091.00)	-15%
Sub Department Total: 101 - Administration		\$196,892.45	\$192,069.77	\$203,994.00	\$172,903.00	(\$31,091.00)	-15%
<u>Expenditures</u>							
PS - Personnel Services							
60150	Administrative Manager	50,004.30	53,349.86	55,716.00	58,210.00	2,494.00	4%
61520	Secretary I	30,590.43	31,958.75	34,038.00	35,680.00	1,642.00	5%
63930	FICA	5,590.57	6,335.28	6,866.00	7,183.00	317.00	5%
63940	Workmans Compensation Tax	37.73	49.72	75.00	69.00	(6.00)	-8%
63941	Workmans Compensation	0.00	606.76	2,064.00	2,159.00	95.00	5%
63950	Medical Insurance	16,222.58	15,057.20	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	49.20	42.60	42.00	42.00	0.00	0%
63952	Short Term Disability	40.80	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	8,053.11	8,531.01	9,873.00	15,023.00	5,150.00	52%
63980	Unemployment Compensation	1,972.00	1,972.72	2,064.00	2,159.00	95.00	5%
Account Classification Total: PS - Personnel Services		\$112,560.72	\$117,944.70	\$126,979.00	\$139,166.00	\$12,187.00	10%
MS - Material and Services							
44040	Staff Travel & Training	1,440.76	1,912.07	1,500.00	1,500.00	0.00	0%
44080	Office Machine Repairs	0.00	1,507.87	488.00	305.00	(183.00)	-38%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 101 - Administration							
44100	Supplies - Office	2,263.64	4,925.45	4,500.00	4,000.00	(500.00)	-11%
44110	Supplies - Other	476.28	711.35	500.00	500.00	0.00	0%
44200	Dues / Fees	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44640	Telephone	552.74	530.05	300.00	600.00	300.00	100%
44710	Publications / Periodicals	121.00	144.00	150.00	200.00	50.00	33%
44720	Legal Notice Publish	9,018.87	1,663.60	9,000.00	5,000.00	(4,000.00)	-44%
46930	Special Projects Expense	1,884.44	60.00	500.00	500.00	0.00	0%
99755	Risk Management	0.00	0.00	522.00	568.00	46.00	9%
99760	Insurance/Liability	779.00	779.00	851.00	1,064.00	213.00	25%
99765	Insurance/Workmans Compensation	314.00	104.68	0.00	0.00	0.00	N/A
99770	Internal Services	53,984.00	45,715.00	45,715.00	9,701.00	(36,014.00)	-79%
99780	Space Rent	10,935.00	11,054.00	11,219.00	6,189.00	(5,030.00)	-45%
99781	Steering Committee Hardware Charge	900.00	1,350.00	1,350.00	1,500.00	150.00	11%
99782	Steering Committee User Charge	594.00	1,000.00	420.00	610.00	190.00	45%
Account Classification Total: MS - Material and Services		\$83,263.73	\$71,457.07	\$77,015.00	\$33,737.00	(\$43,278.00)	-56%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	298.00	1,968.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	770.00	700.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$1,068.00	\$2,668.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 101 - Administration		\$196,892.45	\$192,069.77	\$203,994.00	\$172,903.00	(\$31,091.00)	-15%
Fund Revenue	Total: 150 - Internal Services	\$196,892.45	\$192,069.77	\$203,994.00	\$172,903.00	(\$31,091.00)	-15%
Fund Expenditure	Total: 150 - Internal Services	\$196,892.45	\$192,069.77	\$203,994.00	\$172,903.00	(\$31,091.00)	-15%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 102 - Human Resources							
<u>Revenues</u>							
CS - Charges for Service							
34250	Revenues - Copy	5,724.20	9,958.68	6,000.00	6,000.00	0.00	-100%
36540	Refunds	0.00	9,156.95	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$5,724.20	\$19,115.63	\$6,000.00	\$6,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	11,056.72	313.84	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$11,056.72	\$313.84	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	412,904.23	399,613.10	470,084.00	423,056.00	(47,028.00)	-10%
Account Classification Total: TI - Interfund Transfers		\$412,904.23	\$399,613.10	\$470,084.00	\$423,056.00	(\$47,028.00)	-10%
Sub Department Total: 102 - Human Resources		\$429,685.15	\$419,042.57	\$476,084.00	\$429,056.00	(\$47,028.00)	-10%
<u>Expenditures</u>							
PS - Personnel Services							
60165	HR Risk Management Director	68,486.50	72,726.54	77,149.00	79,377.00	2,228.00	3%
60166	HR Manager	25,368.00	52,031.54	54,381.00	57,675.00	3,294.00	6%
60193	HR Specialist	10,755.98	22,233.73	22,901.00	24,506.00	1,605.00	7%
60198	Human Resources Assistant	20,460.30	14,845.83	13,342.00	13,268.00	(74.00)	-1%
60575	Management Assistant	24,678.75	0.00	0.00	0.00	0.00	N/A
61557	Payroll Manager	48,065.77	49,068.02	49,975.00	0.00	(49,975.00)	-100%
61600	Office Assistant II	8,008.88	0.00	0.00	0.00	0.00	N/A
63930	FICA	14,495.58	15,387.26	16,726.00	13,443.00	(3,283.00)	-20%
63940	Workmans Compensation Tax	87.57	109.65	160.00	112.00	(48.00)	-30%
63941	Workmans Compensation	0.00	1,501.16	5,029.00	4,042.00	(987.00)	-20%
63950	Medical Insurance	24,975.00	27,336.70	34,425.00	30,225.00	(4,200.00)	-12%
63951	Life Insurance	202.77	165.33	159.00	139.00	(20.00)	-13%
63952	Short Term Disability	105.26	95.20	92.00	72.00	(20.00)	-22%
63960	Retirement - General	20,537.77	21,229.75	24,051.00	28,116.00	4,065.00	17%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 102 - Human Resources							
63980	Unemployment Compensation	4,881.00	4,895.27	5,029.00	4,042.00	(987.00)	-20%
63990	Cell Phone Allowance	900.00	900.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$272,009.13	\$282,525.98	\$304,319.00	\$255,917.00	(\$48,402.00)	-16%
 MS - Material and Services							
44010	Mgmt Travel & Training	572.43	1,874.50	2,000.00	2,000.00	0.00	0%
44100	Supplies - Office	3,641.89	3,980.78	4,000.00	4,000.00	0.00	0%
44110	Supplies - Other	2,251.14	1,251.17	2,300.00	1,900.00	(400.00)	-17%
44200	Dues / Fees	530.00	645.00	700.00	700.00	0.00	0%
44300	Equip Maintenance & Repair	1,054.07	0.00	800.00	800.00	0.00	0%
44350	Recruitment	7,084.38	15,341.66	15,328.00	20,000.00	4,672.00	30%
44500	Consultant Services	28,253.00	4,920.92	30,000.00	20,000.00	(10,000.00)	-33%
44520	Legal Fees	57,452.12	48,104.00	50,000.00	50,000.00	0.00	0%
44640	Telephone	1,217.41	1,399.00	2,200.00	2,200.00	0.00	0%
44700	Postage	739.94	893.34	1,100.00	1,100.00	0.00	0%
44710	Publications / Periodicals	1,278.43	2,225.93	3,500.00	3,500.00	0.00	0%
44730	Printing	3,752.76	6,440.62	5,499.00	7,000.00	1,501.00	27%
45020	Contract Services	17,879.37	20,913.17	20,000.00	13,500.00	(6,500.00)	-33%
45160	Employee Incentive Program	169.08	752.50	700.00	700.00	0.00	0%
46440	Testing/Evaluation	7,979.00	5,966.00	13,000.00	10,000.00	(3,000.00)	-23%
99755	Risk Management	0.00	0.00	685.00	777.00	92.00	13%
99760	Insurance/Liability	774.00	774.00	1,116.00	1,454.00	338.00	30%
99765	Insurance/Workmans Compensation	1,065.00	355.00	0.00	0.00	0.00	N/A
99770	Internal Services	5,499.00	5,499.00	5,499.00	20,184.00	14,685.00	267%
99780	Space Rent	12,282.00	8,669.00	8,798.00	8,869.00	71.00	1%
99781	Steering Committee Hardware Charge	2,250.00	2,250.00	2,700.00	2,625.00	(75.00)	-3%
99782	Steering Committee User Charge	990.00	1,050.00	840.00	1,830.00	990.00	118%
Account Classification Total: MS - Material and Services		\$156,715.02	\$133,305.59	\$170,765.00	\$173,139.00	\$2,374.00	1%
 IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	422.00	2,672.00	1,000.00	0.00	(1,000.00)	-100%
99783	Trans - Phones	539.00	539.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 102 - Human Resources							
Account Classification Total: IF - Interfund Transfers		\$961.00	\$3,211.00	\$1,000.00	\$0.00	(\$1,000.00)	-100%
Sub Department Total: 102 - Human Resources		\$429,685.15	\$419,042.57	\$476,084.00	\$429,056.00	(\$47,028.00)	-10%
Fund Revenue	Total: 150 - Internal Services	\$429,685.15	\$419,042.57	\$476,084.00	\$429,056.00	(\$47,028.00)	-10%
Fund Expenditure	Total: 150 - Internal Services	\$429,685.15	\$419,042.57	\$476,084.00	\$429,056.00	(\$47,028.00)	-10%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-10%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 640 - Risk Management							
Department: 770 - Risk Management							
<u>Revenues</u>							
CS - Charges for Service							
34115	Fees - Risk Management	0.00	0.00	353,000.00	352,724.00	(276.00)	0%
36040	Revenues - Unemployment	515,587.70	473,543.63	494,888.00	449,245.00	(45,643.00)	-9%
36050	Revenues - Liability Insurance	517,375.00	517,375.00	575,000.00	660,484.00	85,484.00	15%
36060	Revenues - Workers Compensation	688,237.00	717,302.97	499,176.00	461,321.00	(37,855.00)	-8%
36120	Settlements - Insurance	192,146.86	279,236.68	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$1,913,346.56	\$1,987,458.28	\$1,922,064.00	\$1,923,774.00	\$1,710.00	0%
IN - Interest							
39150	Investments - Interest On	11,028.77	7,785.80	0.00	9,000.00	9,000.00	N/A
Account Classification Total: IN - Interest		\$11,028.77	\$7,785.80	\$0.00	\$9,000.00	\$9,000.00	
MI - Miscellaneous							
36100	Miscellaneous	0.00	4,000.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$4,000.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	0.00	22,952.00	0.00	(22,952.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$22,952.00	\$0.00	(\$22,952.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	1,427,669.66	1,467,428.39	1,800,000.00	1,800,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$1,427,669.66	\$1,467,428.39	\$1,800,000.00	\$1,800,000.00	\$0.00	0%
Department Total: 770 - Risk Management		\$3,352,044.99	\$3,466,672.47	\$3,745,016.00	\$3,732,774.00	(\$12,242.00)	0%
<u>Expenditures</u>							
PS - Personnel Services							
60191	Safety & Risk Manager	0.00	18,108.72	41,664.00	43,563.00	1,899.00	5%
60198	Human Resources Assistant	0.00	9,468.92	13,342.00	13,268.00	(74.00)	-1%
63930	FICA	0.00	2,062.91	4,208.00	4,348.00	140.00	3%
63940	Workmans Compensation Tax	0.00	19.28	56.00	52.00	(4.00)	-7%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 640 - Risk Management							
Department: 770 - Risk Management							
63941	Workmans Compensation	0.00	145.52	1,265.00	1,307.00	42.00	3%
63950	Medical Insurance	0.00	2,829.50	12,150.00	13,950.00	1,800.00	15%
63951	Life Insurance	0.00	8.86	32.00	32.00	0.00	0%
63952	Short Term Disability	0.00	8.50	31.00	31.00	0.00	0%
63960	Retirement - General	0.00	1,231.90	6,051.00	9,093.00	3,042.00	50%
63980	Unemployment Compensation	0.00	286.00	1,265.00	1,307.00	42.00	3%
Account Classification Total: PS - Personnel Services		\$0.00	\$34,170.11	\$80,064.00	\$86,951.00	\$6,887.00	9%

MS - Material and Services

44010	Mgmt Travel & Training	457.15	1,278.64	1,500.00	2,000.00	500.00	33%
44050	Training	1,018.00	368.51	1,500.00	2,500.00	1,000.00	67%
44100	Supplies - Office	479.75	342.39	500.00	600.00	100.00	20%
44110	Supplies - Other	(14.00)	0.00	536.00	530.00	(6.00)	-1%
44200	Dues / Fees	471.00	107.00	400.00	500.00	100.00	25%
44209	Regulatory Comp	10,994.81	11,245.00	30,000.00	30,000.00	0.00	0%
44250	Vehicle Fuel	0.00	0.00	500.00	500.00	0.00	0%
44260	Vehicle Maintenance & Repair	0.00	0.00	250.00	250.00	0.00	0%
44276	Building Repair	1,950.00	0.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	130.99	0.00	250.00	250.00	0.00	0%
44460	Trial Prep & Spec Investigation	0.00	227.77	1,000.00	1,000.00	0.00	0%
44640	Telephone	2,086.29	2,097.71	2,000.00	2,000.00	0.00	0%
44700	Postage	2.56	1.35	300.00	300.00	0.00	0%
44710	Publications / Periodicals	195.04	240.08	300.00	1,000.00	700.00	233%
44730	Printing	42.40	123.72	500.00	1,000.00	500.00	100%
45020	Contract Services	51,500.00	0.00	0.00	0.00	0.00	N/A
46361	Claims - WC	0.00	468,796.35	499,176.00	482,396.00	(16,780.00)	-3%
46371	Claims - UI	346,962.66	309,539.96	494,888.00	470,863.00	(24,025.00)	-5%
46375	EE Wellness Program	402.30	0.00	500.00	500.00	0.00	0%
46376	EE Safety Committee	1,522.00	740.93	800.00	800.00	0.00	0%
46377	Safe & Secure IMPS	3,571.95	6,870.49	6,200.00	7,000.00	800.00	13%
46391	Claims - LI	204,943.11	607,169.40	575,000.00	660,485.00	85,485.00	15%
46520	Claims - Self Insured	0.00	126,832.14	166,000.00	179,600.00	13,600.00	8%
46700	Insurance	1,037,870.53	600.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 640 - Risk Management							
Department: 770 - Risk Management							
99755	Risk Management	0.00	0.00	2,471.00	2,665.00	194.00	8%
99760	Insurance/Liability	0.00	0.00	4,025.00	4,991.00	966.00	24%
99770	Internal Services	71,322.00	71,322.00	71,322.00	30,792.00	(40,530.00)	-57%
99780	Space Rent	4,093.00	963.00	2,714.00	2,735.00	21.00	1%
99781	Steering Committee Hardware Charge	450.00	450.00	900.00	375.00	(525.00)	-58%
99782	Steering Committee User Charge	0.00	210.00	420.00	305.00	(115.00)	-27%
Account Classification Total: MS - Material and Services		\$1,740,451.54	\$1,609,526.44	\$1,863,952.00	\$1,885,937.00	\$21,985.00	1%
CO - Capital Outlay							
88819	Fire Damage	86,336.54	28,935.35	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$86,336.54	\$28,935.35	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99027	Trans - CDD	50,907.52	0.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	6,850.00	0.00	1,000.00	1,000.00	0.00	0%
99783	Trans - Phones	71.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$57,828.52	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	300,000.00	258,886.00	(41,114.00)	-14%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$300,000.00	\$258,886.00	(\$41,114.00)	-14%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	1,500,000.00	1,500,000.00	0.00	0%
99981	Unappropriated Fund Balance	1,467,428.39	1,794,040.57	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,467,428.39	\$1,794,040.57	\$1,500,000.00	\$1,500,000.00	\$0.00	0%
Department Total: 770 - Risk Management		\$3,352,044.99	\$3,466,672.47	\$3,745,016.00	\$3,732,774.00	(\$12,242.00)	0%
Fund Revenue	Total: 640 - Risk Management	\$3,352,044.99	\$3,466,672.47	\$3,745,016.00	\$3,732,774.00	(\$12,242.00)	0%
Fund Expenditure	Total: 640 - Risk Management	\$3,352,044.99	\$3,466,672.47	\$3,745,016.00	\$3,732,774.00	(\$12,242.00)	0%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 640 - Risk Management							
Department: 770 - Risk Management							
	Fund Net	Total: 640 - Risk Management	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 103 - County Counsel							
<u>Revenues</u>							
CS - Charges for Service							
34015	Fees - Special District	100.00	100.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$100.00	\$100.00	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	25.00	69.29	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$25.00	\$69.29	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	267,047.59	266,338.88	277,244.00	304,116.00	26,872.00	10%
Account Classification Total: TI - Interfund Transfers		\$267,047.59	\$266,338.88	\$277,244.00	\$304,116.00	\$26,872.00	10%
Sub Department Total: 103 - County Counsel		\$267,172.59	\$266,508.17	\$277,244.00	\$304,116.00	\$26,872.00	10%
<u>Expenditures</u>							
PS - Personnel Services							
60682	Contract/Grant Specialist	7,380.49	9,217.14	0.00	0.00	0.00	N/A
61080	County Counsel	92,417.24	98,137.38	102,057.00	106,378.00	4,321.00	4%
61548	Paralegal	51,550.56	54,979.92	56,597.00	56,815.00	218.00	0%
63930	FICA	10,795.22	11,870.69	12,247.00	12,594.00	347.00	3%
63940	Workmans Compensation Tax	43.66	57.70	75.00	69.00	(6.00)	-8%
63941	Workmans Compensation	0.00	1,149.79	3,682.00	3,787.00	105.00	3%
63950	Medical Insurance	16,222.58	15,057.20	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	125.04	108.54	107.00	107.00	0.00	0%
63952	Short Term Disability	40.80	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	14,529.08	15,456.04	17,610.00	26,341.00	8,731.00	50%
63980	Unemployment Compensation	3,567.86	3,805.63	3,682.00	3,787.00	105.00	3%
63990	Cell Phone Allowance	1,440.00	1,440.00	1,440.00	1,440.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$198,112.53	\$211,320.83	\$213,738.00	\$229,959.00	\$16,221.00	8%

MS - Material and Services

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 103 - County Counsel							
44010	Mgmt Travel & Training	5,011.86	3,903.66	10,000.00	10,000.00	0.00	0%
44100	Supplies - Office	977.02	1,227.71	900.00	900.00	0.00	0%
44110	Supplies - Other	149.99	736.56	370.00	370.00	0.00	0%
44200	Dues / Fees	672.00	777.00	950.00	950.00	0.00	0%
44520	Legal Fees	44,950.39	28,675.55	31,716.00	31,716.00	0.00	0%
44640	Telephone	943.62	938.03	2,200.00	2,200.00	0.00	0%
44645	Teleprocessing	5,216.50	436.44	0.00	0.00	0.00	N/A
44700	Postage	133.42	133.01	455.00	455.00	0.00	0%
44710	Publications / Periodicals	1,426.12	1,951.20	2,200.00	2,200.00	0.00	0%
44730	Printing	453.64	970.50	1,200.00	1,200.00	0.00	0%
99755	Risk Management	0.00	0.00	487.00	628.00	141.00	29%
99760	Insurance/Liability	542.00	542.00	794.00	1,177.00	383.00	48%
99765	Insurance/Workmans Compensation	461.00	153.68	0.00	0.00	0.00	N/A
99770	Internal Services	3,162.00	3,162.00	3,162.00	14,547.00	11,385.00	360%
99780	Space Rent	3,028.00	8,019.00	6,402.00	6,454.00	52.00	1%
99781	Steering Committee Hardware Charge	900.00	1,350.00	900.00	750.00	(150.00)	-17%
99782	Steering Committee User Charge	511.50	630.00	420.00	610.00	190.00	45%
Account Classification Total: MS - Material and Services		\$68,539.06	\$53,606.34	\$62,156.00	\$74,157.00	\$12,001.00	19%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	1,350.00	1,350.00	0.00	(1,350.00)	-100%
99783	Trans - Phones	521.00	231.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$521.00	\$1,581.00	\$1,350.00	\$0.00	(\$1,350.00)	-100%
Sub Department Total: 103 - County Counsel		\$267,172.59	\$266,508.17	\$277,244.00	\$304,116.00	\$26,872.00	10%
Fund Revenue	Total: 150 - Internal Services	\$267,172.59	\$266,508.17	\$277,244.00	\$304,116.00	\$26,872.00	10%
Fund Expenditure	Total: 150 - Internal Services	\$267,172.59	\$266,508.17	\$277,244.00	\$304,116.00	\$26,872.00	10%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	10%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 104 - Finance							
<u>Revenues</u>							
CS - Charges for Service							
34050	Fees - Finance	0.00	0.00	6,000.00	6,000.00	0.00	0%
34416	Revenues - Drainage District	0.00	12,000.00	8,000.00	0.00	(8,000.00)	-100%
36030	Fees - Bancroft Bond Admin	4,500.00	5,000.00	2,500.00	500.00	(2,000.00)	-80%
36390	Revenues - Inventory	124,603.93	134,354.66	150,000.00	150,000.00	0.00	0%
36520	Reim - Postage Other	88,014.51	74,479.87	130,000.00	100,000.00	(30,000.00)	-23%
Account Classification Total: CS - Charges for Service		\$217,118.44	\$225,834.53	\$296,500.00	\$256,500.00	(\$40,000.00)	-13%
MI - Miscellaneous							
36100	Miscellaneous	263.00	276.58	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$263.00	\$276.58	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	231,893.34	0.00	0.00	0.00	N/A
36760	Trans - Admin Non Dept	365,843.27	384,894.71	614,806.00	703,859.00	89,053.00	14%
Account Classification Total: TI - Interfund Transfers		\$365,843.27	\$616,788.05	\$614,806.00	\$703,859.00	\$89,053.00	14%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	1,232.43	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,232.43	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 104 - Finance		\$583,224.71	\$844,131.59	\$911,306.00	\$960,359.00	\$49,053.00	5%
<u>Expenditures</u>							
PS - Personnel Services							
60071	Sr Chief Office Deputy	6,623.58	1,533.18	0.00	0.00	0.00	N/A
60200	Chief Financial Officer	14,812.50	74,017.55	87,716.00	91,218.00	3,502.00	4%
60210	Chief Office Deputy	24,061.40	85.78	0.00	0.00	0.00	N/A
60490	Fiscal Services Manager	24,634.05	0.00	0.00	0.00	0.00	N/A
60491	Assistant Finance Director	0.00	18,713.50	70,136.00	72,240.00	2,104.00	3%
60492	Financial Systems Administrator	0.00	10,807.15	44,084.00	46,084.00	2,000.00	5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 104 - Finance							
60493	Finance/Budget Manager	18,927.10	0.00	0.00	0.00	0.00	N/A
61557	Payroll Manager	0.00	0.00	0.00	49,068.00	49,068.00	N/A
61561	Accounting Assistant III	25,595.50	26,394.00	22,997.00	28,505.00	5,508.00	24%
61661	Procurement Specialist	38,918.08	41,050.12	40,893.00	41,050.00	157.00	0%
61662	Courier/Mail Clerk	18,310.99	19,352.04	12,178.00	0.00	(12,178.00)	-100%
63920	Temporary Help	32,839.32	38,332.95	0.00	0.00	0.00	N/A
63930	FICA	15,045.89	17,299.08	21,379.00	25,215.00	3,836.00	18%
63940	Workmans Compensation Tax	85.94	119.39	198.00	207.00	9.00	5%
63941	Workmans Compensation	0.00	1,904.54	6,428.00	7,581.00	1,153.00	18%
63950	Medical Insurance	17,236.29	23,285.69	42,930.00	55,800.00	12,870.00	30%
63951	Life Insurance	174.08	142.31	176.00	190.00	14.00	8%
63952	Short Term Disability	85.45	87.74	108.00	122.00	14.00	13%
63960	Retirement - General	17,111.00	18,986.56	30,742.00	52,737.00	21,995.00	72%
63980	Unemployment Compensation	2,630.14	5,496.67	6,428.00	7,581.00	1,153.00	18%
63990	Cell Phone Allowance	1,170.00	1,260.00	1,440.00	1,440.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$258,261.31	\$298,868.25	\$387,833.00	\$479,038.00	\$91,205.00	24%

MS - Material and Services

44010	Mgmt Travel & Training	199.00	1,205.46	7,480.00	2,500.00	(4,980.00)	-67%
44040	Staff Travel & Training	0.00	0.00	500.00	500.00	0.00	0%
44080	Office Machine Repairs	0.00	0.00	77.00	100.00	23.00	30%
44100	Supplies - Office	5,881.73	3,437.62	4,500.00	5,000.00	500.00	11%
44110	Supplies - Other	126,244.52	125,384.77	150,000.00	150,000.00	0.00	0%
44113	Office Equipment	0.00	2,500.00	3,950.00	0.00	(3,950.00)	-100%
44114	Office Furniture	0.00	0.00	12,300.00	0.00	(12,300.00)	-100%
44200	Dues / Fees	1,850.00	835.00	2,000.00	2,000.00	0.00	0%
44253	Vehicle Fuel - Internal	2,179.51	1,573.55	3,000.00	1,000.00	(2,000.00)	-67%
44260	Vehicle Maintenance & Repair	93.96	0.00	500.00	250.00	(250.00)	-50%
44276	Building Repair	0.00	0.00	11,500.00	0.00	(11,500.00)	-100%
44340	Contract Maintenance	830.84	0.00	1,200.00	0.00	(1,200.00)	-100%
44440	Audit Fees	0.00	0.00	111,000.00	82,500.00	(28,500.00)	-26%
44640	Telephone	3,288.21	2,391.74	2,600.00	2,400.00	(200.00)	-8%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 104 - Finance							
44641	Telephone / Contract Expense	532.66	110.80	0.00	0.00	0.00	N/A
44700	Postage	3,286.21	3,137.88	3,900.00	4,000.00	100.00	3%
44701	Postage - Internal	93,333.53	77,987.30	130,000.00	100,000.00	(30,000.00)	-23%
44710	Publications / Periodicals	50.00	240.95	0.00	0.00	0.00	N/A
44720	Legal Notice Publish	0.00	0.00	1,000.00	500.00	(500.00)	-50%
45000	Equipment Rental / Lease	0.00	1,351.95	0.00	1,500.00	1,500.00	N/A
45020	Contract Services	0.00	10,024.82	0.00	0.00	0.00	N/A
45800	Refunds	33.00	0.00	0.00	0.00	0.00	N/A
45880	Computer Software	0.00	0.00	53,795.00	51,000.00	(2,795.00)	-5%
45910	Budget Expense	5,180.73	1,857.12	5,000.00	2,500.00	(2,500.00)	-50%
99755	Risk Management	0.00	0.00	1,377.00	2,174.00	797.00	58%
99760	Insurance/Liability	1,531.00	1,531.00	2,243.00	4,072.00	1,829.00	82%
99765	Insurance/Workmans Compensation	1,119.00	373.00	0.00	0.00	0.00	N/A
99770	Internal Services	3,478.00	3,478.00	3,478.00	50,414.00	46,936.00	1350%
99780	Space Rent	15,118.00	15,282.00	5,563.00	5,611.00	48.00	1%
99781	Steering Committee Hardware Charge	2,250.00	2,700.00	2,250.00	8,775.00	6,525.00	290%
99782	Steering Committee User Charge	726.50	1,260.00	1,260.00	1,525.00	265.00	21%
Account Classification Total: MS - Material and Services		\$267,206.40	\$256,662.96	\$520,473.00	\$478,321.00	(\$42,152.00)	-8%
DS - Debt Service							
99950	Interfund Loan Principal	52,004.50	253,175.26	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	1,790.50	1,636.59	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$53,795.00	\$254,811.85	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	33,326.53	3,000.00	3,000.00	0.00	0%
99783	Trans - Phones	662.00	462.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	3,300.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$3,962.00	\$33,788.53	\$3,000.00	\$3,000.00	\$0.00	0%
Sub Department Total: 104 - Finance		\$583,224.71	\$844,131.59	\$911,306.00	\$960,359.00	\$49,053.00	5%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
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Fund: 150 - Internal Services
Department: 151 - Internal Service
Sub Department: 104 - Finance

Fund Revenue	Total: 150 - Internal Services	\$583,224.71	\$844,131.59	\$911,306.00	\$960,359.00	\$49,053.00	5%
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Fund Expenditure	Total: 150 - Internal Services	\$583,224.71	\$844,131.59	\$911,306.00	\$960,359.00	\$49,053.00	5%
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Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 105 - Information Technology							
<u>Revenues</u>							
IG - Intergovernmental							
33200	A&T Grant	52,571.65	56,989.43	32,694.00	26,545.00	(6,149.00)	-19%
33405	Grants	32,799.00	67,157.82	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$85,370.65	\$124,147.25	\$32,694.00	\$26,545.00	(\$6,149.00)	-19%
CS - Charges for Service							
34190	Services - Data Processing Other	37,531.00	33,242.97	35,000.00	1,500.00	(33,500.00)	-96%
36390	Revenues - Inventory	0.00	159,674.63	150,000.00	150,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$37,531.00	\$192,917.60	\$185,000.00	\$151,500.00	(\$33,500.00)	-18%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	923,646.95	899,412.65	822,279.00	811,955.00	(10,324.00)	-1%
Account Classification Total: TI - Interfund Transfers		\$923,646.95	\$899,412.65	\$822,279.00	\$811,955.00	(\$10,324.00)	-1%
Sub Department Total: 105 - Information Technology		\$1,046,548.60	\$1,216,477.50	\$1,039,973.00	\$990,000.00	(\$49,973.00)	-5%
<u>Expenditures</u>							
PS - Personnel Services							
60594	Senior GIS Analyst	61,570.13	65,456.72	0.00	0.00	0.00	N/A
60597	GIS Planner	8,765.98	9,940.89	0.00	0.00	0.00	N/A
60608	Support Specialist	0.00	0.00	0.00	77,565.00	77,565.00	N/A
60621	Senior System Administrator	70,513.27	73,769.20	73,486.00	143,194.00	69,708.00	95%
60622	Data Base Developer	68,259.47	66,126.62	49,950.00	0.00	(49,950.00)	-100%
60623	Network Telecom Administrator	62,256.78	66,176.80	68,537.00	17,780.00	(50,757.00)	-74%
61130	Programmer/Analyst	62,305.98	63,642.24	63,398.00	0.00	(63,398.00)	-100%
61133	Info Tech Project Manager	49,835.60	15,232.27	0.00	0.00	0.00	N/A
61191	I.T. Director	78,890.50	83,797.48	87,146.00	91,524.00	4,378.00	5%
61324	Support Technician	14,572.04	16,694.60	45,074.00	180,225.00	135,151.00	300%
61675	Office Specialist	57,447.75	81,481.41	74,302.00	0.00	(74,302.00)	-100%
62362	System Administrator	0.00	0.00	61,508.00	0.00	(61,508.00)	-100%
63900	Overtime	1,774.38	3,501.22	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 105 - Information Technology							
63930	FICA	38,499.16	39,952.18	42,038.00	39,037.00	(3,001.00)	-7%
63940	Workmans Compensation Tax	178.64	224.59	337.00	326.00	(11.00)	-3%
63941	Workmans Compensation	0.00	4,191.44	12,639.00	11,737.00	(902.00)	-7%
63950	Medical Insurance	76,379.94	65,291.93	72,900.00	74,400.00	1,500.00	2%
63951	Life Insurance	319.44	261.12	254.00	232.00	(22.00)	-9%
63952	Short Term Disability	201.96	186.66	184.00	164.00	(20.00)	-11%
63960	Retirement - General	53,874.65	54,615.59	60,447.00	72,295.00	11,848.00	20%
63980	Unemployment Compensation	12,411.00	12,640.33	12,639.00	11,737.00	(902.00)	-7%
63990	Cell Phone Allowance	4,585.00	4,655.86	6,120.00	9,405.00	3,285.00	54%
Account Classification Total: PS - Personnel Services		\$722,641.67	\$727,839.15	\$730,959.00	\$729,621.00	(\$1,338.00)	0%

MS - Material and Services

44010	Mgmt Travel & Training	1,668.34	3,950.87	3,000.00	1,000.00	(2,000.00)	-67%
44040	Staff Travel & Training	15,256.87	10,904.68	3,000.00	2,500.00	(500.00)	-17%
44100	Supplies - Office	1,465.80	1,115.86	2,500.00	1,500.00	(1,000.00)	-40%
44110	Supplies - Other	11,543.91	8,500.30	7,500.00	5,000.00	(2,500.00)	-33%
44115	Computer Equipment	0.00	7,184.06	5,000.00	5,000.00	0.00	0%
44250	Vehicle Fuel	0.00	0.00	500.00	1,000.00	500.00	100%
44260	Vehicle Maintenance & Repair	0.00	0.00	1,000.00	1,000.00	0.00	0%
44500	Consultant Services	3,660.00	0.00	0.00	4,500.00	4,500.00	N/A
44640	Telephone	6,592.52	8,777.28	4,387.00	5,000.00	613.00	14%
44641	Telephone / Contract Expense	43,428.83	38,692.10	51,516.00	0.00	(51,516.00)	-100%
44670	Equipment	0.00	0.00	2,500.00	0.00	(2,500.00)	-100%
44700	Postage	159.12	191.47	250.00	200.00	(50.00)	-20%
44996	Hardware / Software Maintenance	122,131.59	121,333.55	25,000.00	14,763.00	(10,237.00)	-41%
45020	Contract Services	32,799.00	67,157.82	0.00	0.00	0.00	N/A
45910	Budget Expense	4,184.06	163,473.81	150,000.00	150,000.00	0.00	0%
48000	Bad Debt Expense	2,647.97	0.99	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	1,740.00	2,019.00	279.00	16%
99760	Insurance/Liability	2,334.00	2,334.00	2,835.00	3,781.00	946.00	33%
99765	Insurance/Workmans Compensation	6,991.00	2,631.56	0.00	0.00	0.00	N/A
99770	Internal Services	3,575.00	3,575.00	3,575.00	22,673.00	19,098.00	534%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 105 - Information Technology							
99780	Space Rent	22,985.00	22,645.00	23,021.00	23,018.00	(3.00)	0%
99781	Steering Committee Hardware Charge	18,900.00	19,800.00	19,800.00	11,325.00	(8,475.00)	-43%
99782	Steering Committee User Charge	1,980.00	2,100.00	1,890.00	6,100.00	4,210.00	223%
Account Classification Total: MS - Material and Services		\$302,303.01	\$484,368.35	\$309,014.00	\$260,379.00	(\$48,635.00)	-16%
CO - Capital Outlay							
88760	Computer Equipment	18,242.92	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$18,242.92	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99783	Trans - Phones	3,361.00	770.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	0.00	3,500.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$3,361.00	\$4,270.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 105 - Information Technology		\$1,046,548.60	\$1,216,477.50	\$1,039,973.00	\$990,000.00	(\$49,973.00)	-5%
Fund Revenue	Total: 150 - Internal Services	\$1,046,548.60	\$1,216,477.50	\$1,039,973.00	\$990,000.00	(\$49,973.00)	-5%
Fund Expenditure	Total: 150 - Internal Services	\$1,046,548.60	\$1,216,477.50	\$1,039,973.00	\$990,000.00	(\$49,973.00)	-5%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-5%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 107 - Multimedia							
<u>Revenues</u>							
CS - Charges for Service							
34210	Video Production	0.00	0.00	0.00	18,000.00	18,000.00	N/A
34215	Cablecasting and Recording	0.00	0.00	0.00	2,000.00	2,000.00	N/A
34281	Copies	0.00	0.00	0.00	1,000.00	1,000.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$21,000.00	\$21,000.00	
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	0.00	0.00	67,266.00	67,266.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$67,266.00	\$67,266.00	
Sub Department Total: 107 - Multimedia		\$0.00	\$0.00	\$0.00	\$88,266.00	\$88,266.00	
<u>Expenditures</u>							
PS - Personnel Services							
61324	Support Technician	0.00	0.00	0.00	29,582.00	29,582.00	N/A
63930	FICA	0.00	0.00	0.00	2,263.00	2,263.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	26.00	26.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	681.00	681.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	6,975.00	6,975.00	N/A
63951	Life Insurance	0.00	0.00	0.00	16.00	16.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	16.00	16.00	N/A
63960	Retirement - General	0.00	0.00	0.00	4,733.00	4,733.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	681.00	681.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$44,973.00	\$44,973.00	
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44640	Telephone	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44670	Equipment	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44996	Hardware / Software Maintenance	0.00	0.00	0.00	5,000.00	5,000.00	N/A
45020	Contract Services	0.00	0.00	0.00	10,000.00	10,000.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
45022	Website Hosting Services	0.00	0.00	0.00	4,500.00	4,500.00	N/A
99770	Internal Services	0.00	0.00	0.00	3,734.00	3,734.00	N/A
99780	Space Rent	0.00	0.00	0.00	14,629.00	14,629.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	1,125.00	1,125.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	305.00	305.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$43,293.00	\$43,293.00	
Sub Department Total: 107 - Multimedia		\$0.00	\$0.00	\$0.00	\$88,266.00	\$88,266.00	
Fund Revenue	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$88,266.00	\$88,266.00	0.00
Fund Expenditure	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$88,266.00	\$88,266.00	0.00
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 560 - Steering Committee							
<u>Revenues</u>							
CS - Charges for Service							
32170	Steering Committee Hardware Fees	0.00	0.00	199,650.00	178,387.00	(21,263.00)	-11%
36720	Steering Committee User Fees	0.00	0.00	83,160.00	133,218.00	50,058.00	60%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$282,810.00	\$311,605.00	\$28,795.00	10%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	0.00	0.00	200,000.00	0.00	(200,000.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$200,000.00	\$0.00	(\$200,000.00)	-100%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	0.00	0.00	5,000.00	5,000.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	90,000.00	90,000.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$90,000.00	\$90,000.00	
Department Total: 560 - Steering Committee		\$0.00	\$0.00	\$482,810.00	\$406,605.00	(\$76,205.00)	-16%
<u>Expenditures</u>							
MS - Material and Services							
44115	Computer Equipment	0.00	0.00	300,000.00	123,355.00	(176,645.00)	-59%
44200	Dues / Fees	0.00	0.00	0.00	250.00	250.00	N/A
44283	Computer Maintenance	0.00	0.00	50,000.00	0.00	(50,000.00)	-100%
44645	Teleprocessing	0.00	0.00	0.00	73,000.00	73,000.00	N/A
44646	E Mail Services	0.00	0.00	0.00	25,000.00	25,000.00	N/A
44996	Hardware / Software Maintenance	0.00	0.00	0.00	160,000.00	160,000.00	N/A
45880	Computer Software	0.00	0.00	83,160.00	0.00	(83,160.00)	-100%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$433,160.00	\$381,605.00	(\$51,555.00)	-12%
CO - Capital Outlay							
88760	Computer Equipment	0.00	0.00	49,650.00	25,000.00	(24,650.00)	-50%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 560 - Steering Committee							
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$49,650.00	\$25,000.00	(\$24,650.00)	-50%
Department Total: 560 - Steering Committee		\$0.00	\$0.00	\$482,810.00	\$406,605.00	(\$76,205.00)	-16%
Fund Revenue	Total: 150 - Internal Services	\$0.00	\$0.00	\$482,810.00	\$406,605.00	(\$76,205.00)	-16%
Fund Expenditure	Total: 150 - Internal Services	\$0.00	\$0.00	\$482,810.00	\$406,605.00	(\$76,205.00)	-16%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-16%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9337 - ORMAP - County							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	69.08	33.96	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$69.08	\$33.96	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	6,753.74	6,822.82	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$6,753.74	\$6,822.82	\$0.00	\$0.00	\$0.00	0%
Revenues Total		\$6,822.82	\$6,856.78	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
CO - Capital Outlay							
88760	Computer Equipment	0.00	6,856.78	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$6,856.78	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	6,822.82	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$6,822.82	\$0.00	\$0.00	\$0.00	\$0.00	0%
Expenditures Total		\$6,822.82	\$6,856.78	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 9337 - ORMAP - County	\$6,822.82	\$6,856.78	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 9337 - ORMAP - County	\$6,822.82	\$6,856.78	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 9337 - ORMAP - County	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 111 - Treasurer							
<u>Revenues</u>							
IG - Intergovernmental							
33200	A&T Grant	4,982.25	5,400.86	8,616.00	9,859.00	1,243.00	14%
Account Classification Total: IG - Intergovernmental		\$4,982.25	\$5,400.86	\$8,616.00	\$9,859.00	\$1,243.00	14%
CS - Charges for Service							
34035	Fees - For Services	73,006.86	57,033.76	76,500.00	47,083.00	(29,417.00)	-38%
34416	Revenues - Drainage District	12,000.00	0.00	0.00	0.00	0.00	N/A
36030	Fees - Bancroft Bond Admin	500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$85,506.86	\$57,033.76	\$76,500.00	\$47,083.00	(\$29,417.00)	-38%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	29,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$29,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 111 - Treasurer		\$119,989.11	\$62,434.62	\$85,116.00	\$56,942.00	(\$28,174.00)	-33%
<u>Expenditures</u>							
PS - Personnel Services							
60050	Treasurer	17,488.34	9,171.25	14,843.00	17,730.00	2,887.00	19%
60210	Chief Office Deputy	8,020.52	28.59	0.00	0.00	0.00	N/A
60492	Financial Systems Administrator	0.00	3,529.26	0.00	0.00	0.00	N/A
61561	Accounting Assistant III	0.00	0.00	5,749.00	1,500.00	(4,249.00)	-74%
61600	Office Assistant II	0.00	0.00	0.00	6,050.00	6,050.00	N/A
61662	Courier/Mail Clerk	0.00	0.00	13,031.00	0.00	(13,031.00)	-100%
63930	FICA	1,936.00	988.74	2,573.00	1,934.00	(639.00)	-25%
63940	Workmans Compensation Tax	8.86	15.66	44.00	44.00	0.00	0%
63941	Workmans Compensation	0.00	76.35	773.00	581.00	(192.00)	-25%
63950	Medical Insurance	4,117.23	2,187.92	5,670.00	0.00	(5,670.00)	-100%
63951	Life Insurance	51.07	26.34	15.00	0.00	(15.00)	-100%
63952	Short Term Disability	6.00	1.89	15.00	0.00	(15.00)	-100%
63960	Retirement - General	2,779.69	1,232.09	3,699.00	3,077.00	(622.00)	-17%
63980	Unemployment Compensation	269.00	143.88	773.00	174.00	(599.00)	-77%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 111 - Treasurer							
63990	Cell Phone Allowance	630.00	480.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$35,306.71	\$17,881.97	\$47,185.00	\$31,090.00	(\$16,095.00)	-34%
MS - Material and Services							
44010	Mgmt Travel & Training	1,999.99	0.00	3,082.00	1,500.00	(1,582.00)	-51%
44100	Supplies - Office	2,713.99	1,312.51	3,000.00	5,400.00	2,400.00	80%
44113	Office Equipment	0.00	449.98	0.00	0.00	0.00	N/A
44200	Dues / Fees	120.00	100.00	250.00	250.00	0.00	0%
44640	Telephone	584.25	530.05	600.00	625.00	25.00	4%
44700	Postage	811.53	737.72	800.00	1,000.00	200.00	25%
44710	Publications / Periodicals	0.00	95.01	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	159.00	840.00	681.00	428%
99760	Insurance/Liability	359.00	359.00	259.00	1,574.00	1,315.00	508%
99765	Insurance/Workmans Compensation	172.00	95.65	0.00	0.00	0.00	N/A
99770	Internal Services	7,184.00	7,184.00	7,204.00	10,795.00	3,591.00	50%
99780	Space Rent	3,102.00	3,135.00	3,162.00	3,188.00	26.00	1%
99781	Steering Committee Hardware Charge	450.00	450.00	450.00	375.00	(75.00)	-17%
99782	Steering Committee User Charge	99.00	210.00	210.00	305.00	95.00	45%
Account Classification Total: MS - Material and Services		\$17,595.76	\$14,658.92	\$19,176.00	\$25,852.00	\$6,676.00	35%
IF - Interfund Transfers							
99783	Trans - Phones	141.00	77.00	0.00	0.00	0.00	N/A
99850	Trans - General Non Dept	66,945.64	29,816.73	18,755.00	0.00	(18,755.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$67,086.64	\$29,893.73	\$18,755.00	\$0.00	(\$18,755.00)	-100%
Department Total: 111 - Treasurer		\$119,989.11	\$62,434.62	\$85,116.00	\$56,942.00	(\$28,174.00)	-33%
Fund Revenue	Total: 100 - General Fund	\$119,989.11	\$62,434.62	\$85,116.00	\$56,942.00	(\$28,174.00)	-33%
Fund Expenditure	Total: 100 - General Fund	\$119,989.11	\$62,434.62	\$85,116.00	\$56,942.00	(\$28,174.00)	-33%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 112 - Assessor							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	15.00	0.00	0.00	100.00	100.00	N/A
32114	Fees - Manufactured Homes	19,825.00	17,975.00	15,500.00	15,500.00	0.00	0%
32115	Taxing Districts Apps & Changes	900.00	400.00	2,000.00	1,000.00	(1,000.00)	-50%
32117	Exempt/Spec Assmt Apps	700.00	2,900.00	3,100.00	1,500.00	(1,600.00)	-52%
32118	Fees-Personal Property	0.00	200.00	1,000.00	500.00	(500.00)	-50%
34062	Fees - Disqualification	1,205.00	1,569.18	3,500.00	1,000.00	(2,500.00)	-71%
34231	Fees - NSF Check	20.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$22,665.00	\$23,044.18	\$25,100.00	\$19,600.00	(\$5,500.00)	-22%
IG - Intergovernmental							
33200	A&T Grant	174,497.83	244,570.47	194,299.00	204,015.00	9,716.00	5%
Account Classification Total: IG - Intergovernmental		\$174,497.83	\$244,570.47	\$194,299.00	\$204,015.00	\$9,716.00	5%
CS - Charges for Service							
34061	Combinations/Segregation	3,400.00	1,265.00	1,000.00	2,200.00	1,200.00	120%
34195	Fees - Data Sales	0.00	0.00	0.00	30,000.00	30,000.00	N/A
34280	Copies/Maps	7,140.73	7,089.21	7,000.00	7,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$10,540.73	\$8,354.21	\$8,000.00	\$39,200.00	\$31,200.00	390%
TI - Interfund Transfers							
36330	Trans - General Non Dept	721,913.44	595,338.44	776,144.00	762,800.00	(13,344.00)	-2%
Account Classification Total: TI - Interfund Transfers		\$721,913.44	\$595,338.44	\$776,144.00	\$762,800.00	(\$13,344.00)	-2%
Department Total: 112 - Assessor		\$929,617.00	\$871,307.30	\$1,003,543.00	\$1,025,615.00	\$22,072.00	2%
<u>Expenditures</u>							
PS - Personnel Services							
60040	Assessor	73,422.91	66,822.96	66,823.00	66,823.00	0.00	0%
60071	Sr Chief Office Deputy	0.00	0.00	0.00	57,535.00	57,535.00	N/A
60508	Personal Property Auditor	32,880.64	35,454.25	35,319.00	35,455.00	136.00	0%
60510	Property Appraiser I	33,040.83	26,159.77	29,063.00	32,436.00	3,373.00	12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 112 - Assessor							
60519	Property Appriaser Trainee	0.00	8,467.61	0.00	0.00	0.00	N/A
60520	Property Appriaser II	39,935.09	43,213.54	42,910.00	0.00	(42,910.00)	-100%
60530	Property Appraiser III	89,770.12	97,080.12	97,565.00	97,941.00	376.00	0%
60546	Chief Cartographer	37,689.63	39,404.76	0.00	0.00	0.00	N/A
60561	Senior Sales Analyst	46,323.41	51,698.26	52,166.00	52,367.00	201.00	0%
60602	Deed Clerk I	0.00	0.00	0.00	0.00	0.00	N/A
60603	Deed Clerk II	32,880.64	35,454.24	35,319.00	35,455.00	136.00	0%
61495	Office Technician	47,542.06	19,953.78	0.00	0.00	0.00	N/A
61500	Office Manager	44,353.46	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	24,792.80	27,871.36	28,875.00	29,190.00	315.00	1%
61675	Office Specialist	33,401.84	47,154.16	73,465.00	37,584.00	(35,881.00)	-49%
63930	FICA	36,753.33	35,110.45	35,305.00	34,026.00	(1,279.00)	-4%
63940	Workmans Compensation Tax	228.42	295.03	412.00	345.00	(67.00)	-16%
63941	Workmans Compensation	0.00	3,941.98	10,615.00	10,230.00	(385.00)	-4%
63950	Medical Insurance	107,952.99	89,420.16	89,100.00	93,000.00	3,900.00	4%
63951	Life Insurance	372.14	321.54	296.00	274.00	(22.00)	-7%
63952	Short Term Disability	260.02	224.40	204.00	184.00	(20.00)	-10%
63960	Retirement - General	50,658.41	49,827.16	50,766.00	71,166.00	20,400.00	40%
63980	Unemployment Compensation	12,222.00	10,154.61	10,615.00	8,693.00	(1,922.00)	-18%
Account Classification Total: PS - Personnel Services		\$744,480.74	\$688,030.14	\$658,818.00	\$662,704.00	\$3,886.00	1%

MS - Material and Services

44010	Mgmt Travel & Training	3,207.90	1,362.83	3,000.00	3,000.00	0.00	0%
44040	Staff Travel & Training	2,495.58	3,432.03	7,000.00	6,500.00	(500.00)	-7%
44080	Office Machine Repairs	0.00	0.00	537.00	0.00	(537.00)	-100%
44100	Supplies - Office	5,270.63	6,553.62	8,850.00	6,500.00	(2,350.00)	-27%
44104	Miscellaneous	32.00	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	200.00	0.00	400.00	200.00	(200.00)	-50%
44250	Vehicle Fuel	3,901.10	5,323.77	6,500.00	6,500.00	0.00	0%
44260	Vehicle Maintenance & Repair	1,501.76	1,140.73	3,500.00	2,500.00	(1,000.00)	-29%
44640	Telephone	4,771.91	4,080.97	4,800.00	3,500.00	(1,300.00)	-27%
44700	Postage	2,569.38	2,263.21	4,500.00	3,500.00	(1,000.00)	-22%
44996	Hardware / Software Maintenance	0.00	0.00	1,000.00	8,000.00	7,000.00	700%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 112 - Assessor							
45111	Software Support	0.00	0.00	180,000.00	172,000.00	(8,000.00)	-4%
99755	Risk Management	0.00	0.00	3,226.00	3,354.00	128.00	4%
99760	Insurance/Liability	4,912.00	4,912.00	5,256.00	6,280.00	1,024.00	19%
99765	Insurance/Workmans Compensation	5,670.00	1,890.00	0.00	0.00	0.00	N/A
99770	Internal Services	108,607.00	108,607.00	73,180.00	93,399.00	20,219.00	28%
99780	Space Rent	29,723.00	30,045.00	28,466.00	28,648.00	182.00	1%
99781	Steering Committee Hardware Charge	9,150.00	9,150.00	7,200.00	9,150.00	1,950.00	27%
99782	Steering Committee User Charge	2,772.00	2,730.00	2,310.00	4,880.00	2,570.00	111%
Account Classification Total: MS - Material and Services		\$184,784.26	\$181,491.16	\$339,725.00	\$357,911.00	\$18,186.00	5%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	400.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	352.00	1,386.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	0.00	0.00	5,000.00	5,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$352.00	\$1,786.00	\$5,000.00	\$5,000.00	\$0.00	0%
Department Total: 112 - Assessor		\$929,617.00	\$871,307.30	\$1,003,543.00	\$1,025,615.00	\$22,072.00	2%
Fund Revenue	Total: 100 - General Fund	\$929,617.00	\$871,307.30	\$1,003,543.00	\$1,025,615.00	\$22,072.00	2%
Fund Expenditure	Total: 100 - General Fund	\$929,617.00	\$871,307.30	\$1,003,543.00	\$1,025,615.00	\$22,072.00	2%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 106 - Geographic Information Systems							
<u>Revenues</u>							
IG - Intergovernmental							
33200	A&T Grant	0.00	0.00	44,979.00	43,230.00	(1,749.00)	-4%
33405	Grants	0.00	0.00	50,000.00	50,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$94,979.00	\$93,230.00	(\$1,749.00)	-2%
CS - Charges for Service							
34280	Copies/Maps	0.00	0.00	2,500.00	2,500.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	0.00	100,780.00	125,624.00	24,844.00	25%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$100,780.00	\$125,624.00	\$24,844.00	25%
Sub Department Total: 106 - Geographic Information Systems		\$0.00	\$0.00	\$198,259.00	\$221,354.00	\$23,095.00	12%
<u>Expenditures</u>							
PS - Personnel Services							
60546	Chief Cartographer	0.00	0.00	18,783.00	0.00	(18,783.00)	-100%
60594	Senior GIS Analyst	0.00	0.00	67,812.00	70,794.00	2,982.00	4%
60597	GIS Planner	0.00	0.00	11,761.00	23,772.00	12,011.00	102%
63930	FICA	0.00	0.00	7,524.00	7,235.00	(289.00)	-4%
63940	Workmans Compensation Tax	0.00	0.00	60.00	52.00	(8.00)	-13%
63941	Workmans Compensation	0.00	0.00	2,262.00	2,175.00	(87.00)	-4%
63950	Medical Insurance	0.00	0.00	12,150.00	9,300.00	(2,850.00)	-23%
63951	Life Insurance	0.00	0.00	37.00	21.00	(16.00)	-43%
63952	Short Term Disability	0.00	0.00	36.00	21.00	(15.00)	-42%
63960	Retirement - General	0.00	0.00	10,404.00	11,327.00	923.00	9%
63980	Unemployment Compensation	0.00	0.00	2,262.00	2,175.00	(87.00)	-4%
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$133,091.00	\$126,872.00	(\$6,219.00)	-5%

MS - Material and Services

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 106 - Geographic Information Systems							
44040	Staff Travel & Training	0.00	0.00	2,000.00	5,000.00	3,000.00	150%
44100	Supplies - Office	0.00	0.00	1,500.00	1,000.00	(500.00)	-33%
44200	Dues / Fees	0.00	0.00	0.00	275.00	275.00	N/A
44640	Telephone	0.00	0.00	720.00	350.00	(370.00)	-51%
44670	Equipment	0.00	0.00	500.00	0.00	(500.00)	-100%
44700	Postage	0.00	0.00	100.00	100.00	0.00	0%
44996	Hardware / Software Maintenance	0.00	0.00	7,000.00	9,400.00	2,400.00	34%
45020	Contract Services	0.00	0.00	50,000.00	50,000.00	0.00	0%
99770	Internal Services	0.00	0.00	0.00	22,207.00	22,207.00	N/A
99780	Space Rent	0.00	0.00	2,028.00	2,090.00	62.00	3%
99781	Steering Committee Hardware Charge	0.00	0.00	900.00	3,450.00	2,550.00	283%
99782	Steering Committee User Charge	0.00	0.00	420.00	610.00	190.00	45%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$65,168.00	\$94,482.00	\$29,314.00	45%
Sub Department Total: 106 - Geographic Information Systems		\$0.00	\$0.00	\$198,259.00	\$221,354.00	\$23,095.00	12%
Fund Revenue	Total: 150 - Internal Services	\$0.00	\$0.00	\$198,259.00	\$221,354.00	\$23,095.00	12%
Fund Expenditure	Total: 150 - Internal Services	\$0.00	\$0.00	\$198,259.00	\$221,354.00	\$23,095.00	12%
Fund Net	Total: 150 - Internal Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 113 - Tax Collector							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	0.00	168.00	4,265.00	13,120.00	8,855.00	208%
34231	Fees - NSF Check	1,084.00	1,540.00	2,700.00	2,200.00	(500.00)	-19%
35030	Foreclosure - Lot Book Search	0.00	0.00	7,500.00	12,000.00	4,500.00	60%
35040	Foreclosure - Proceedings	0.00	0.00	3,000.00	37,500.00	34,500.00	1150%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,084.00	\$1,708.00	\$17,465.00	\$64,820.00	\$47,355.00	271%
IG - Intergovernmental							
33200	A&T Grant	90,726.98	42,943.01	75,903.00	93,286.00	17,383.00	23%
Account Classification Total: IG - Intergovernmental		\$90,726.98	\$42,943.01	\$75,903.00	\$93,286.00	\$17,383.00	23%
CS - Charges for Service							
34035	Fees - For Services	0.00	0.00	8,200.00	6,250.00	(1,950.00)	-24%
34070	Fees - Tax Office	22,210.32	25,722.95	0.00	0.00	0.00	N/A
34080	Fees - Room Tax Admin	10,952.85	10,499.96	9,000.00	14,005.00	5,005.00	56%
34281	Copies	372.32	436.00	750.00	500.00	(250.00)	-33%
Account Classification Total: CS - Charges for Service		\$33,535.49	\$36,658.91	\$17,950.00	\$20,755.00	\$2,805.00	16%
FF - Fines and Forfeitures							
35020	Foreclosure - Publication	8,871.21	43,739.33	0.00	0.00	0.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$8,871.21	\$43,739.33	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	
TI - Interfund Transfers							
36330	Trans - General Non Dept	132,932.50	198,070.71	262,983.00	319,270.00	56,287.00	21%
36760	Trans - Admin Non Dept	34,000.00	34,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$166,932.50	\$232,070.71	\$262,983.00	\$319,270.00	\$56,287.00	21%
Department Total: 113 - Tax Collector		\$301,150.18	\$357,119.96	\$374,301.00	\$498,631.00	\$124,330.00	33%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 100 - General Fund

Department: 113 - Tax Collector

Expenditures

PS - Personnel Services

60055	Tax Collector	18,077.53	42,914.32	33,279.00	34,609.00	1,330.00	4%
60071	Sr Chief Office Deputy	19,870.67	25,040.40	29,982.00	37,478.00	7,496.00	25%
60800	Accounting Tech	30,334.33	32,205.60	23,687.00	24,490.00	803.00	3%
61555	Accounting Specialist	36,231.95	38,411.64	27,646.00	36,645.00	8,999.00	33%
63920	Temporary Help	0.00	0.00	0.00	1,875.00	1,875.00	N/A
63930	FICA	7,575.92	10,121.24	8,766.00	10,335.00	1,569.00	18%
63940	Workmans Compensation Tax	41.96	75.04	91.00	98.00	7.00	8%
63941	Workmans Compensation	0.00	1,140.15	2,636.00	3,108.00	472.00	18%
63950	Medical Insurance	21,400.87	22,459.36	20,250.00	26,738.00	6,488.00	32%
63951	Life Insurance	91.73	102.65	96.00	101.00	5.00	5%
63952	Short Term Disability	56.59	63.37	61.00	67.00	6.00	10%
63960	Retirement - General	10,487.21	13,922.06	12,605.00	21,316.00	8,711.00	69%
63980	Unemployment Compensation	1,990.00	3,272.98	2,636.00	3,108.00	472.00	18%
63990	Cell Phone Allowance	360.00	180.00	0.00	0.00	0.00	N/A

Account Classification Total: PS - Personnel Services	\$146,518.76	\$189,908.81	\$161,735.00	\$199,968.00	\$38,233.00	24%
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MS - Material and Services

44010	Mgmt Travel & Training	809.12	1,837.10	2,000.00	2,000.00	0.00	0%
44040	Staff Travel & Training	0.00	272.25	0.00	0.00	0.00	N/A
44100	Supplies - Office	4,051.96	7,065.59	8,500.00	9,200.00	700.00	8%
44104	Miscellaneous	1,265.00	0.00	750.00	2,200.00	1,450.00	193%
44200	Dues / Fees	3,133.00	110.00	1,100.00	850.00	(250.00)	-23%
44250	Vehicle Fuel	0.00	0.00	1,600.00	1,500.00	(100.00)	-6%
44260	Vehicle Maintenance & Repair	0.00	0.00	708.00	700.00	(8.00)	-1%
44320	Grounds Maintenance & Repair	0.00	0.00	15,000.00	15,000.00	0.00	0%
44520	Legal Fees	0.00	0.00	5,500.00	4,500.00	(1,000.00)	-18%
44640	Telephone	1,289.25	1,179.92	1,170.00	2,200.00	1,030.00	88%
44700	Postage	47,399.48	35,770.93	14,500.00	15,500.00	1,000.00	7%
44710	Publications / Periodicals	0.00	0.00	600.00	500.00	(100.00)	-17%
44720	Legal Notice Publish	83.44	0.00	0.00	925.00	925.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 113 - Tax Collector							
44800	Recording Services	0.00	0.00	14,500.00	16,400.00	1,900.00	13%
44805	Lien Payments	14,464.00	14,469.00	0.00	0.00	0.00	N/A
45020	Contract Services	0.00	13,282.39	50,000.00	50,000.00	0.00	0%
45111	Software Support	0.00	0.00	20,000.00	0.00	(20,000.00)	-100%
46160	Microfilm / Microfiche	0.00	0.00	11,158.00	10,000.00	(1,158.00)	-10%
46870	Foreclosure Lot Book Search	0.00	0.00	32,100.00	65,500.00	33,400.00	104%
46880	Foreclosure Publication	7,361.17	10,682.65	0.00	15,000.00	15,000.00	N/A
99755	Risk Management	0.00	0.00	374.00	434.00	60.00	16%
99760	Insurance/Liability	534.00	534.00	610.00	813.00	203.00	33%
99765	Insurance/Workmans Compensation	250.00	83.32	0.00	0.00	0.00	N/A
99770	Internal Services	65,367.00	73,054.00	16,686.00	68,030.00	51,344.00	308%
99780	Space Rent	4,653.00	4,703.00	12,733.00	12,836.00	103.00	1%
99781	Steering Committee Hardware Charge	2,700.00	2,250.00	2,400.00	2,550.00	150.00	6%
99782	Steering Committee User Charge	644.00	840.00	577.00	1,525.00	948.00	164%
Account Classification Total: MS - Material and Services		\$154,004.42	\$166,134.15	\$212,566.00	\$298,163.00	\$85,597.00	40%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	846.00	0.00	500.00	500.00	N/A
99783	Trans - Phones	627.00	231.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$627.00	\$1,077.00	\$0.00	\$500.00	\$500.00	
Department Total: 113 - Tax Collector		\$301,150.18	\$357,119.96	\$374,301.00	\$498,631.00	\$124,330.00	33%
Fund Revenue	Total: 100 - General Fund	\$301,150.18	\$357,119.96	\$374,301.00	\$498,631.00	\$124,330.00	33%
Fund Expenditure	Total: 100 - General Fund	\$301,150.18	\$357,119.96	\$374,301.00	\$498,631.00	\$124,330.00	33%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9700 - Transient Room Tax							
Department: 160 - Tourism							
<u>Revenues</u>							
OT - Other Taxes							
31500	Taxes - Transient Room	1,453,388.58	1,396,912.79	1,200,000.00	1,350,000.00	150,000.00	13%
Account Classification Total: OT - Other Taxes		\$1,453,388.58	\$1,396,912.79	\$1,200,000.00	\$1,350,000.00	\$150,000.00	13%
LP - Licenses, Fees and Permits							
35070	Fees - Late	0.00	1,023.85	500.00	1,000.00	500.00	100%
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$1,023.85	\$500.00	\$1,000.00	\$500.00	100%
IN - Interest							
39150	Investments - Interest On	2,970.73	2,059.42	500.00	0.00	(500.00)	-100%
Account Classification Total: IN - Interest		\$2,970.73	\$2,059.42	\$500.00	\$0.00	(\$500.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	4,020.04	0.00	150,000.00	0.00	(150,000.00)	-100%
Account Classification Total: FB - Fund Balances		\$4,020.04	\$0.00	\$150,000.00	\$0.00	(\$150,000.00)	-100%
Department Total: 160 - Tourism		\$1,460,379.35	\$1,399,996.06	\$1,351,000.00	\$1,351,000.00	\$0.00	0%
<u>Expenditures</u>							
MS - Material and Services							
45015	Administration Fees	10,952.85	10,499.96	10,500.00	14,005.00	3,505.00	33%
45200	Distribution to District	0.00	0.00	363,733.00	355,947.00	(7,786.00)	-2%
46930	Special Projects Expense	805,539.07	771,559.64	284,556.00	284,111.00	(445.00)	0%
Account Classification Total: MS - Material and Services		\$816,491.92	\$782,059.60	\$658,789.00	\$654,063.00	(\$4,726.00)	-1%
IF - Interfund Transfers							
99038	Trans - Museum Operations	109,528.44	104,999.71	101,137.00	100,275.00	(862.00)	-1%
99039	Trans - Tourism Competitive Grants	127,783.20	122,499.66	117,994.00	116,987.00	(1,007.00)	-1%
99050	Trans - Fairgrounds	406,575.79	390,437.09	473,080.00	479,675.00	6,595.00	1%
Account Classification Total: IF - Interfund Transfers		\$643,887.43	\$617,936.46	\$692,211.00	\$696,937.00	\$4,726.00	1%
Department Total: 160 - Tourism		\$1,460,379.35	\$1,399,996.06	\$1,351,000.00	\$1,351,000.00	\$0.00	0%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 9700 - Transient Room Tax

Department: 160 - Tourism

Fund Revenue	Total: 9700 - Transient Room Tax	\$1,460,379.35	\$1,399,996.06	\$1,351,000.00	\$1,351,000.00	\$0.00	0%
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Fund Expenditure	Total: 9700 - Transient Room Tax	\$1,460,379.35	\$1,399,996.06	\$1,351,000.00	\$1,351,000.00	\$0.00	0%
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Fund Net	Total: 9700 - Transient Room Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 161 - Commissioners							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32168	Fees - Vacation	0.00	632.00	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$632.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	155,158.28	153,221.34	178,635.00	342,913.00	164,278.00	92%
36760	Trans - Admin Non Dept	165,303.00	163,034.00	157,034.00	0.00	(157,034.00)	-100%
37462	Trans - Economic Develop	0.00	1,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$320,461.28	\$317,255.34	\$335,669.00	\$342,913.00	\$7,244.00	2%
Department Total: 161 - Commissioners		\$320,461.28	\$317,887.34	\$335,669.00	\$342,913.00	\$7,244.00	2%
<u>Expenditures</u>							
PS - Personnel Services							
60010	Commissioner	204,487.95	204,264.50	204,204.00	204,204.00	0.00	0%
63930	FICA	14,995.46	15,688.00	15,952.00	15,952.00	0.00	0%
63940	Workmans Compensation Tax	63.26	84.69	112.00	103.00	(9.00)	-8%
63941	Workmans Compensation	0.00	1,527.84	4,796.00	4,796.00	0.00	0%
63950	Medical Insurance	24,300.00	22,627.36	24,300.00	27,900.00	3,600.00	15%
63951	Life Insurance	301.32	261.72	258.00	258.00	0.00	0%
63952	Short Term Disability	8.50	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	20,823.46	20,852.64	22,938.00	33,364.00	10,426.00	45%
63990	Cell Phone Allowance	3,915.00	4,320.00	4,320.00	4,320.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$268,894.95	\$269,626.75	\$276,880.00	\$290,897.00	\$14,017.00	5%
MS - Material and Services							
44011	Mgmt Travel & Training # 1	6,851.38	6,356.92	10,000.00	5,000.00	(5,000.00)	-50%
44012	Mgmt Travel & Training # 2	6,787.77	5,090.74	11,173.00	5,000.00	(6,173.00)	-55%
44013	Mgmt Travel & Training # 3	6,954.91	8,659.08	8,827.00	5,000.00	(3,827.00)	-43%
44100	Supplies - Office	2,100.93	2.35	0.00	0.00	0.00	N/A
44595	Videotaping Expense	0.00	4.99	0.00	0.00	0.00	N/A
44640	Telephone	1,874.32	1,466.68	1,100.00	1,700.00	600.00	55%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 161 - Commissioners							
44700	Postage	229.90	165.51	350.00	183.00	(167.00)	-48%
46930	Special Projects Expense	10.12	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	1,045.00	1,094.00	49.00	5%
99760	Insurance/Liability	1,254.00	1,254.00	1,702.00	2,049.00	347.00	20%
99765	Insurance/Workmans Compensation	883.00	294.32	0.00	0.00	0.00	N/A
99770	Internal Services	1,776.00	1,776.00	1,776.00	18,457.00	16,681.00	939%
99780	Space Rent	20,309.00	20,529.00	20,836.00	11,493.00	(9,343.00)	-45%
99781	Steering Committee Hardware Charge	1,800.00	1,800.00	1,350.00	1,125.00	(225.00)	-17%
99782	Steering Committee User Charge	594.00	630.00	630.00	915.00	285.00	45%
Account Classification Total: MS - Material and Services		\$51,425.33	\$48,029.59	\$58,789.00	\$52,016.00	(\$6,773.00)	-12%
IF - Interfund Transfers							
99783	Trans - Phones	141.00	231.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$141.00	\$231.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 161 - Commissioners		\$320,461.28	\$317,887.34	\$335,669.00	\$342,913.00	\$7,244.00	2%
Fund Revenue	Total: 100 - General Fund	\$320,461.28	\$317,887.34	\$335,669.00	\$342,913.00	\$7,244.00	2%
Fund Expenditure	Total: 100 - General Fund	\$320,461.28	\$317,887.34	\$335,669.00	\$342,913.00	\$7,244.00	2%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9321 - Ambulance Advisory Training							
Department: 161 - Commissioners							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	16.56	12.55	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$16.56	\$12.55	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36340	Donations	700.00	400.00	500.00	500.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$700.00	\$400.00	\$500.00	\$500.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,553.66	2,270.22	2,000.00	2,800.00	800.00	40%
Account Classification Total: FB - Fund Balances		\$1,553.66	\$2,270.22	\$2,000.00	\$2,800.00	\$800.00	40%
Department Total: 161 - Commissioners		\$2,270.22	\$2,682.77	\$2,500.00	\$3,300.00	\$800.00	32%
<u>Expenditures</u>							
MS - Material and Services							
44050	Training	0.00	0.00	2,500.00	3,300.00	800.00	32%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$2,500.00	\$3,300.00	\$800.00	32%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	2,270.22	2,682.77	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$2,270.22	\$2,682.77	\$0.00	\$0.00	\$0.00	0%
Department Total: 161 - Commissioners		\$2,270.22	\$2,682.77	\$2,500.00	\$3,300.00	\$800.00	32%
Fund Revenue	Total: 9321 - Ambulance Advisory Training	\$2,270.22	\$2,682.77	\$2,500.00	\$3,300.00	\$800.00	32%
Fund Expenditure	Total: 9321 - Ambulance Advisory Training	\$2,270.22	\$2,682.77	\$2,500.00	\$3,300.00	\$800.00	32%
Fund Net	Total: 9321 - Ambulance Advisory Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	32%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	11,400.00	10,625.00	10,000.00	10,500.00	500.00	5%
34040	Fees - Clerk General	320,248.06	315,744.72	310,000.00	344,613.00	34,613.00	11%
34041	Recording Debit Holding	3,101.50	1,819.75	0.00	0.00	0.00	N/A
34231	Fees - NSF Check	40.00	60.00	40.00	40.00	0.00	0%
36262	Fees - Surveyor	2,830.25	2,830.50	3,000.00	3,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$337,619.81	\$331,079.97	\$323,040.00	\$358,153.00	\$35,113.00	11%
IG - Intergovernmental							
33200	A&T Grant	3,985.79	4,320.83	2,513.00	2,275.00	(238.00)	-9%
33405	Grants	0.00	5,621.52	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$3,985.79	\$9,942.35	\$2,513.00	\$2,275.00	(\$238.00)	-9%
CS - Charges for Service							
32015	Passports	6,200.00	8,225.00	6,000.00	7,000.00	1,000.00	17%
34500	Fees - Lien Docket	10,985.00	9,875.50	8,000.00	10,000.00	2,000.00	25%
34510	Reimb - Election	34,869.91	3,339.01	30,000.00	2,500.00	(27,500.00)	-92%
34511	Fees - Filing	0.00	0.00	0.00	500.00	500.00	N/A
34512	Election Reports	0.00	0.00	0.00	320.00	320.00	N/A
Account Classification Total: CS - Charges for Service		\$52,054.91	\$21,439.51	\$44,000.00	\$20,320.00	(\$23,680.00)	-54%
TI - Interfund Transfers							
36330	Trans - General Non Dept	173,871.88	274,577.91	189,811.00	189,413.00	(398.00)	0%
39026	Trans - Surveyor	3,000.00	0.00	0.00	0.00	0.00	N/A
39042	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
Account Classification Total: TI - Interfund Transfers		\$176,871.88	\$274,577.91	\$189,811.00	\$289,334.00	\$99,523.00	52%
Department Total: 162 - Clerk		\$570,532.39	\$637,039.74	\$559,364.00	\$670,082.00	\$110,718.00	20%
<u>Expenditures</u>							
PS - Personnel Services							
60030	Clerk	61,045.15	64,258.08	64,258.00	64,258.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
60071	Sr Chief Office Deputy	66,513.53	0.00	0.00	0.00	0.00	N/A
60210	Chief Office Deputy	0.00	30,726.00	42,390.00	49,268.00	6,878.00	16%
60605	Recording Specialist	34,232.43	38,810.88	38,938.00	39,087.00	149.00	0%
60606	Election Specialist	35,365.33	33,564.16	34,217.00	35,725.00	1,508.00	4%
60607	Senior Indexing Specialist	30,010.73	34,016.42	35,236.00	35,454.00	218.00	1%
63900	Overtime	786.04	0.00	0.00	0.00	0.00	N/A
63923	Temp Help Election	8,721.63	7,035.80	16,896.00	8,950.00	(7,946.00)	-47%
63930	FICA	17,035.64	15,546.76	17,811.00	17,873.00	62.00	0%
63940	Workmans Compensation Tax	100.82	132.11	222.00	189.00	(33.00)	-15%
63941	Workmans Compensation	0.00	1,569.50	5,355.00	5,374.00	19.00	0%
63950	Medical Insurance	39,526.82	35,176.89	40,500.00	46,500.00	6,000.00	15%
63951	Life Insurance	196.89	165.14	171.00	170.00	(1.00)	-1%
63952	Short Term Disability	79.98	74.80	82.00	82.00	0.00	0%
63960	Retirement - General	20,831.37	20,227.35	23,754.00	35,952.00	12,198.00	51%
63980	Unemployment Compensation	4,841.70	3,608.41	3,857.00	3,876.00	19.00	0%
63990	Cell Phone Allowance	550.00	900.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$319,838.06	\$285,812.30	\$324,587.00	\$343,658.00	\$19,071.00	6%

MS - Material and Services

44010	Mgmt Travel & Training	5,188.59	3,773.07	4,000.00	4,500.00	500.00	13%
44040	Staff Travel & Training	923.88	1,208.26	1,500.00	2,500.00	1,000.00	67%
44091	Oper Exp - Board of Equalization	0.00	36.40	50.00	20.00	(30.00)	-60%
44094	Book Restoration	9,052.03	6,791.03	9,800.00	5,000.00	(4,800.00)	-49%
44100	Supplies - Office	2,959.27	4,708.47	3,900.00	4,000.00	100.00	3%
44101	Office Sup-Board of Equalization	7.65	0.00	20.00	0.00	(20.00)	-100%
44110	Supplies - Other	49,496.89	44,856.76	39,100.00	25,000.00	(14,100.00)	-36%
44115	Computer Equipment	0.00	5,657.26	0.00	0.00	0.00	N/A
44200	Dues / Fees	360.00	500.00	600.00	1,200.00	600.00	100%
44570	Fees for Service	15,366.56	13,260.30	11,000.00	14,000.00	3,000.00	27%
44640	Telephone	1,951.24	1,866.06	2,000.00	2,000.00	0.00	0%
44650	Rent	0.00	0.00	0.00	0.00	0.00	N/A
44700	Postage	12,142.30	12,266.28	12,000.00	15,500.00	3,500.00	29%
44720	Legal Notice Publish	1,846.01	1,545.66	1,500.00	2,000.00	500.00	33%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
44830	Maintenance Contracts	30,847.91	29,891.62	32,527.00	31,619.00	(908.00)	-3%
45020	Contract Services	0.00	610.00	0.00	0.00	0.00	N/A
46160	Microfilm / Microfiche	0.00	0.00	3,400.00	2,000.00	(1,400.00)	-41%
99755	Risk Management	0.00	0.00	1,776.00	1,864.00	88.00	5%
99760	Insurance/Liability	1,787.00	1,787.00	2,892.00	3,490.00	598.00	21%
99765	Insurance/Workmans Compensation	572.00	190.68	0.00	0.00	0.00	N/A
99770	Internal Services	72,394.00	72,394.00	72,394.00	71,617.00	(777.00)	-1%
99780	Space Rent	30,429.00	30,759.00	31,218.00	31,468.00	250.00	1%
99781	Steering Committee Hardware Charge	5,400.00	3,600.00	4,050.00	6,450.00	2,400.00	59%
99782	Steering Committee User Charge	1,188.00	1,050.00	1,050.00	2,275.00	1,225.00	117%
Account Classification Total: MS - Material and Services		\$241,912.33	\$236,751.85	\$234,777.00	\$226,503.00	(\$8,274.00)	-4%
DS - Debt Service							
99950	Interfund Loan Principal	7,269.01	106,832.99	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	742.99	690.60	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$8,012.00	\$107,523.59	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
99460	Trans - Equip Rent & Revolving	0.00	6,182.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	770.00	770.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$770.00	\$6,952.00	\$0.00	\$99,921.00	\$99,921.00	
Department Total: 162 - Clerk		\$570,532.39	\$637,039.74	\$559,364.00	\$670,082.00	\$110,718.00	20%
Fund Revenue	Total: 100 - General Fund	\$570,532.39	\$637,039.74	\$559,364.00	\$670,082.00	\$110,718.00	20%
Fund Expenditure	Total: 100 - General Fund	\$570,532.39	\$637,039.74	\$559,364.00	\$670,082.00	\$110,718.00	20%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	20%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	11,400.00	10,625.00	10,000.00	0.00	(10,000.00)	-100%
34040	Fees - Clerk General	320,248.06	315,744.72	310,000.00	0.00	(310,000.00)	-100%
34041	Recording Debit Holding	3,101.50	1,819.75	0.00	0.00	0.00	N/A
34231	Fees - NSF Check	40.00	60.00	40.00	0.00	(40.00)	-100%
36262	Fees - Surveyor	2,830.25	2,830.50	3,000.00	0.00	(3,000.00)	-100%
Account Classification Total: LP - Licenses, Fees and Permits		\$337,619.81	\$331,079.97	\$323,040.00	\$0.00	(\$323,040.00)	-100%
IG - Intergovernmental							
33200	A&T Grant	3,985.79	4,320.83	2,513.00	0.00	(2,513.00)	-100%
33405	Grants	0.00	5,621.52	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$3,985.79	\$9,942.35	\$2,513.00	\$0.00	(\$2,513.00)	-100%
CS - Charges for Service							
32015	Passports	6,200.00	8,225.00	6,000.00	0.00	(6,000.00)	-100%
34500	Fees - Lien Docket	10,985.00	9,875.50	8,000.00	0.00	(8,000.00)	-100%
34510	Reimb - Election	34,869.91	3,339.01	30,000.00	0.00	(30,000.00)	-100%
Account Classification Total: CS - Charges for Service		\$52,054.91	\$21,439.51	\$44,000.00	\$0.00	(\$44,000.00)	-100%
TI - Interfund Transfers							
36330	Trans - General Non Dept	173,871.88	274,577.91	189,811.00	0.00	(189,811.00)	-100%
39026	Trans - Surveyor	3,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$176,871.88	\$274,577.91	\$189,811.00	\$0.00	(\$189,811.00)	-100%
Department Total: 162 - Clerk		\$570,532.39	\$637,039.74	\$559,364.00	\$0.00	(\$559,364.00)	-100%
<u>Expenditures</u>							
PS - Personnel Services							
60030	Clerk	61,045.15	64,258.08	64,258.00	0.00	(64,258.00)	-100%
60071	Sr Chief Office Deputy	66,513.53	0.00	0.00	0.00	0.00	N/A
60210	Chief Office Deputy	0.00	30,726.00	42,390.00	0.00	(42,390.00)	-100%
60605	Recording Specialist	34,232.43	38,810.88	38,938.00	0.00	(38,938.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
60606	Election Specialist	35,365.33	33,564.16	34,217.00	0.00	(34,217.00)	-100%
60607	Senior Indexing Specialist	30,010.73	34,016.42	35,236.00	0.00	(35,236.00)	-100%
63923	Temp Help Election	8,721.63	7,035.80	16,896.00	0.00	(16,896.00)	-100%
63930	FICA	17,035.64	15,546.76	17,811.00	0.00	(17,811.00)	-100%
63940	Workmans Compensation Tax	100.82	132.11	222.00	0.00	(222.00)	-100%
63941	Workmans Compensation	0.00	1,569.50	5,355.00	0.00	(5,355.00)	-100%
63950	Medical Insurance	39,526.82	35,176.89	40,500.00	0.00	(40,500.00)	-100%
63951	Life Insurance	196.89	165.14	171.00	0.00	(171.00)	-100%
63952	Short Term Disability	79.98	74.80	82.00	0.00	(82.00)	-100%
63960	Retirement - General	20,831.37	20,227.35	23,754.00	0.00	(23,754.00)	-100%
63980	Unemployment Compensation	4,841.70	3,608.41	3,857.00	0.00	(3,857.00)	-100%
63990	Cell Phone Allowance	550.00	900.00	900.00	0.00	(900.00)	-100%
Account Classification Total: PS - Personnel Services		\$319,838.06	\$285,812.30	\$324,587.00	\$0.00	(\$324,587.00)	-100%

MS - Material and Services

44010	Mgmt Travel & Training	5,188.59	3,773.07	4,000.00	0.00	(4,000.00)	-100%
44040	Staff Travel & Training	923.88	1,208.26	1,500.00	0.00	(1,500.00)	-100%
44091	Oper Exp - Board of Equalization	0.00	36.40	50.00	0.00	(50.00)	-100%
44094	Book Restoration	9,052.03	6,791.03	9,800.00	0.00	(9,800.00)	-100%
44100	Supplies - Office	2,959.27	4,708.47	3,900.00	0.00	(3,900.00)	-100%
44101	Office Sup-Board of Equalization	7.65	0.00	20.00	0.00	(20.00)	-100%
44110	Supplies - Other	49,496.89	44,856.76	39,100.00	0.00	(39,100.00)	-100%
44115	Computer Equipment	0.00	5,657.26	0.00	0.00	0.00	N/A
44200	Dues / Fees	360.00	500.00	600.00	0.00	(600.00)	-100%
44570	Fees for Service	15,366.56	13,260.30	11,000.00	0.00	(11,000.00)	-100%
44640	Telephone	1,951.24	1,866.06	2,000.00	0.00	(2,000.00)	-100%
44700	Postage	12,142.30	12,266.28	12,000.00	0.00	(12,000.00)	-100%
44720	Legal Notice Publish	1,846.01	1,545.66	1,500.00	0.00	(1,500.00)	-100%
44830	Maintenance Contracts	30,847.91	29,891.62	32,527.00	0.00	(32,527.00)	-100%
45020	Contract Services	0.00	610.00	0.00	0.00	0.00	N/A
46160	Microfilm / Microfiche	0.00	0.00	3,400.00	0.00	(3,400.00)	-100%
99755	Risk Management	0.00	0.00	1,776.00	0.00	(1,776.00)	-100%
99760	Insurance/Liability	1,787.00	1,787.00	2,892.00	0.00	(2,892.00)	-100%
99765	Insurance/Workmans Compensation	572.00	190.68	0.00	0.00	0.00	N/A
99770	Internal Services	72,394.00	72,394.00	72,394.00	0.00	(72,394.00)	-100%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
99780	Space Rent	30,429.00	30,759.00	31,218.00	0.00	(31,218.00)	-100%
99781	Steering Committee Hardware Charge	5,400.00	3,600.00	4,050.00	0.00	(4,050.00)	-100%
99782	Steering Committee User Charge	1,188.00	1,050.00	1,050.00	0.00	(1,050.00)	-100%
Account Classification Total: MS - Material and Services		\$241,912.33	\$236,751.85	\$234,777.00	\$0.00	(\$234,777.00)	-100%

DS - Debt Service

99950	Interfund Loan Principal	7,269.01	106,832.99	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	742.99	690.60	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$8,012.00	\$107,523.59	\$0.00	\$0.00	\$0.00	0%

IF - Interfund Transfers

99460	Trans - Equip Rent & Revolving	0.00	6,182.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	770.00	770.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$770.00	\$6,952.00	\$0.00	\$0.00	\$0.00	0%

	Department Total: 162 - Clerk	\$570,532.39	\$637,039.74	\$559,364.00	\$0.00	(\$559,364.00)	-100%
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	Fund Revenue	Total: 100 - General Fund	\$570,532.39	\$637,039.74	\$559,364.00	\$0.00	(\$559,364.00)	-100%
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	Fund Expenditure	Total: 100 - General Fund	\$570,532.39	\$637,039.74	\$559,364.00	\$0.00	(\$559,364.00)	-100%
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	Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
Sub Department: 163 - Elections							
<u>Revenues</u>							
CS - Charges for Service							
34510	Reimb - Election	0.00	0.00	0.00	2,500.00	2,500.00	N/A
34511	Fees - Filing	0.00	0.00	0.00	500.00	500.00	N/A
34512	Election Reports	0.00	0.00	0.00	320.00	320.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$3,320.00	\$3,320.00	
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	0.00	189,413.00	189,413.00	N/A
39042	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$289,334.00	\$289,334.00	
Sub Department Total: 163 - Elections		\$0.00	\$0.00	\$0.00	\$292,654.00	\$292,654.00	
Department Total: 162 - Clerk		\$0.00	\$0.00	\$0.00	\$292,654.00	\$292,654.00	
<u>Expenditures</u>							
PS - Personnel Services							
60030	Clerk	0.00	0.00	0.00	38,555.00	38,555.00	N/A
60210	Chief Office Deputy	0.00	0.00	0.00	24,634.00	24,634.00	N/A
60606	Election Specialist	0.00	0.00	0.00	35,725.00	35,725.00	N/A
63923	Temp Help Election	0.00	0.00	0.00	8,950.00	8,950.00	N/A
63930	FICA	0.00	0.00	0.00	8,293.00	8,293.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	89.00	89.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	2,493.00	2,493.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	19,530.00	19,530.00	N/A
63951	Life Insurance	0.00	0.00	0.00	83.00	83.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	31.00	31.00	N/A
63960	Retirement - General	0.00	0.00	0.00	15,913.00	15,913.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	1,595.00	1,595.00	N/A
63990	Cell Phone Allowance	0.00	0.00	0.00	540.00	540.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$156,431.00	\$156,431.00	

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
Sub Department: 163 - Elections							
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	0.00	0.00	3,500.00	3,500.00	N/A
44040	Staff Travel & Training	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44110	Supplies - Other	0.00	0.00	0.00	25,000.00	25,000.00	N/A
44200	Dues / Fees	0.00	0.00	0.00	300.00	300.00	N/A
44570	Fees for Service	0.00	0.00	0.00	11,000.00	11,000.00	N/A
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44700	Postage	0.00	0.00	0.00	15,000.00	15,000.00	N/A
44720	Legal Notice Publish	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44830	Maintenance Contracts	0.00	0.00	0.00	18,341.00	18,341.00	N/A
99755	Risk Management	0.00	0.00	0.00	932.00	932.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	1,745.00	1,745.00	N/A
99770	Internal Services	0.00	0.00	0.00	35,809.00	35,809.00	N/A
99780	Space Rent	0.00	0.00	0.00	15,734.00	15,734.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	3,225.00	3,225.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	1,137.00	1,137.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$136,223.00	\$136,223.00	
Sub Department Total: 163 - Elections		\$0.00	\$0.00	\$0.00	\$292,654.00	\$292,654.00	
Fund Revenue	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$292,654.00	\$292,654.00	0.00
Fund Expenditure	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$292,654.00	\$292,654.00	0.00
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
Sub Department: 164 - Recording							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	0.00	0.00	0.00	10,500.00	10,500.00	N/A
34040	Fees - Clerk General	0.00	0.00	0.00	344,613.00	344,613.00	N/A
34231	Fees - NSF Check	0.00	0.00	0.00	40.00	40.00	N/A
36262	Fees - Surveyor	0.00	0.00	0.00	3,000.00	3,000.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$0.00	\$0.00	\$358,153.00	\$358,153.00	
IG - Intergovernmental							
33200	A&T Grant	0.00	0.00	0.00	2,275.00	2,275.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$2,275.00	\$2,275.00	
CS - Charges for Service							
32015	Passports	0.00	0.00	0.00	7,000.00	7,000.00	N/A
34500	Fees - Lien Docket	0.00	0.00	0.00	10,000.00	10,000.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$17,000.00	\$17,000.00	
Sub Department Total: 164 - Recording		\$0.00	\$0.00	\$0.00	\$377,428.00	\$377,428.00	
<u>Expenditures</u>							
PS - Personnel Services							
60030	Clerk	0.00	0.00	0.00	25,703.00	25,703.00	N/A
60210	Chief Office Deputy	0.00	0.00	0.00	24,634.00	24,634.00	N/A
60605	Recording Specialist	0.00	0.00	0.00	39,087.00	39,087.00	N/A
60607	Senior Indexing Specialist	0.00	0.00	0.00	35,454.00	35,454.00	N/A
63930	FICA	0.00	0.00	0.00	9,580.00	9,580.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	100.00	100.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	2,881.00	2,881.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	26,970.00	26,970.00	N/A
63951	Life Insurance	0.00	0.00	0.00	87.00	87.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	51.00	51.00	N/A
63960	Retirement - General	0.00	0.00	0.00	20,039.00	20,039.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
Sub Department: 164 - Recording							
63980	Unemployment Compensation	0.00	0.00	0.00	2,281.00	2,281.00	N/A
63990	Cell Phone Allowance	0.00	0.00	0.00	360.00	360.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$187,227.00	\$187,227.00	
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44040	Staff Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44091	Oper Exp - Board of Equalization	0.00	0.00	0.00	20.00	20.00	N/A
44094	Book Restoration	0.00	0.00	0.00	5,000.00	5,000.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	4,000.00	4,000.00	N/A
44200	Dues / Fees	0.00	0.00	0.00	900.00	900.00	N/A
44570	Fees for Service	0.00	0.00	0.00	3,000.00	3,000.00	N/A
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44700	Postage	0.00	0.00	0.00	500.00	500.00	N/A
44830	Maintenance Contracts	0.00	0.00	0.00	13,278.00	13,278.00	N/A
46160	Microfilm / Microfiche	0.00	0.00	0.00	2,000.00	2,000.00	N/A
99755	Risk Management	0.00	0.00	0.00	932.00	932.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	1,745.00	1,745.00	N/A
99770	Internal Services	0.00	0.00	0.00	35,808.00	35,808.00	N/A
99780	Space Rent	0.00	0.00	0.00	15,734.00	15,734.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	3,225.00	3,225.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	1,138.00	1,138.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$90,280.00	\$90,280.00	
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$99,921.00	\$99,921.00	
Sub Department Total: 164 - Recording		\$0.00	\$0.00	\$0.00	\$377,428.00	\$377,428.00	
Fund Revenue	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$377,428.00	\$377,428.00	0.00

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
Sub Department: 164 - Recording							
Fund Expenditure	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$377,428.00	\$377,428.00	0.00
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9305 - A&T - Clerk 5% Storage							
Department: 162 - Clerk							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	10,085.99	18,575.50	14,011.00	16,800.00	2,789.00	20%
Account Classification Total: LP - Licenses, Fees and Permits		\$10,085.99	\$18,575.50	\$14,011.00	\$16,800.00	\$2,789.00	20%
IN - Interest							
39150	Investments - Interest On	711.10	482.56	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$711.10	\$482.56	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39026	Trans - Surveyor	0.00	3,000.00	2,750.00	0.00	(2,750.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$3,000.00	\$2,750.00	\$0.00	(\$2,750.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	69,849.33	80,646.42	84,000.00	108,304.00	24,304.00	29%
Account Classification Total: FB - Fund Balances		\$69,849.33	\$80,646.42	\$84,000.00	\$108,304.00	\$24,304.00	29%
Department Total: 162 - Clerk		\$80,646.42	\$102,704.48	\$100,761.00	\$125,104.00	\$24,343.00	24%
<u>Expenditures</u>							
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	100,761.00	125,104.00	24,343.00	24%
99981	Unappropriated Fund Balance	80,646.42	102,704.48	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$80,646.42	\$102,704.48	\$100,761.00	\$125,104.00	\$24,343.00	24%
Department Total: 162 - Clerk		\$80,646.42	\$102,704.48	\$100,761.00	\$125,104.00	\$24,343.00	24%
Fund Revenue	Total: 9305 - A&T - Clerk 5% Storage	\$80,646.42	\$102,704.48	\$100,761.00	\$125,104.00	\$24,343.00	24%
Fund Expenditure	Total: 9305 - A&T - Clerk 5% Storage	\$80,646.42	\$102,704.48	\$100,761.00	\$125,104.00	\$24,343.00	24%
Fund Net	Total: 9305 - A&T - Clerk 5% Storage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	24%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9334 - Clerk Overpay (Refunds)							
Department: 162 - Clerk							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	1,233.95	840.50	300.00	1,000.00	700.00	233%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,233.95	\$840.50	\$300.00	\$1,000.00	\$700.00	233%
IN - Interest							
39150	Investments - Interest On	4.24	17.15	0.00	18.00	18.00	N/A
Account Classification Total: IN - Interest		\$4.24	\$17.15	\$0.00	\$18.00	\$18.00	
FB - Fund Balances							
31001	Beginning Fund Balance	9,278.22	9,711.41	7,060.00	11,000.00	3,940.00	56%
Account Classification Total: FB - Fund Balances		\$9,278.22	\$9,711.41	\$7,060.00	\$11,000.00	\$3,940.00	56%
Department Total: 162 - Clerk		\$10,516.41	\$10,569.06	\$7,360.00	\$12,018.00	\$4,658.00	63%
<u>Expenditures</u>							
Department: 162 - Clerk							
MS - Material and Services							
44104	Miscellaneous	805.00	411.00	0.00	0.00	0.00	N/A
45800	Refunds	0.00	0.00	2,500.00	1,000.00	(1,500.00)	-60%
Account Classification Total: MS - Material and Services		\$805.00	\$411.00	\$2,500.00	\$1,000.00	(\$1,500.00)	-60%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	4,860.00	11,018.00	6,158.00	127%
99981	Unappropriated Fund Balance	9,711.41	10,158.06	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$9,711.41	\$10,158.06	\$4,860.00	\$11,018.00	\$6,158.00	127%
Department Total: 162 - Clerk		\$10,516.41	\$10,569.06	\$7,360.00	\$12,018.00	\$4,658.00	63%
Fund Revenue	Total: 9334 - Clerk Overpay (Refunds)	\$10,516.41	\$10,569.06	\$7,360.00	\$12,018.00	\$4,658.00	63%
Fund Expenditure	Total: 9334 - Clerk Overpay (Refunds)	\$10,516.41	\$10,569.06	\$7,360.00	\$12,018.00	\$4,658.00	63%

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9334 - Clerk Overpay (Refunds)							
Department: 162 - Clerk							
Fund Net	Total: 9334 - Clerk Overpay (Refunds)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	63%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 169 - Justice Court							
<u>Revenues</u>							
FF - Fines and Forfeitures							
35120	Fines - Traffic	263,206.32	175,402.27	215,182.00	186,708.00	(28,474.00)	-13%
Account Classification Total: FF - Fines and Forfeitures		\$263,206.32	\$175,402.27	\$215,182.00	\$186,708.00	(\$28,474.00)	-13%
MI - Miscellaneous							
36100	Miscellaneous	0.00	438.40	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$438.40	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	23,841.78	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$23,841.78	\$0.00	\$0.00	\$0.00	0%
Department Total: 169 - Justice Court		\$263,206.32	\$199,682.45	\$215,182.00	\$186,708.00	(\$28,474.00)	-13%
<u>Expenditures</u>							
Department: 169 - Justice Court							
PS - Personnel Services							
60060	Justice of the Peace	39,976.10	39,976.08	39,975.00	39,976.00	1.00	0%
60740	Justice Court Clerk	54,321.36	42,756.26	48,000.00	33,478.00	(14,522.00)	-30%
63930	FICA	6,221.08	5,582.50	6,730.00	5,619.00	(1,111.00)	-17%
63940	Workmans Compensation Tax	53.39	60.51	94.00	69.00	(25.00)	-27%
63941	Workmans Compensation	0.00	572.92	2,024.00	1,689.00	(335.00)	-17%
63950	Medical Insurance	21,144.36	19,574.99	20,250.00	18,600.00	(1,650.00)	-8%
63951	Life Insurance	149.64	121.09	128.00	107.00	(21.00)	-16%
63952	Short Term Disability	40.80	32.30	41.00	20.00	(21.00)	-51%
63960	Retirement - General	9,420.20	8,060.52	9,677.00	11,753.00	2,076.00	21%
63980	Unemployment Compensation	2,188.00	1,003.38	1,104.00	770.00	(334.00)	-30%
Account Classification Total: PS - Personnel Services		\$133,514.93	\$117,740.55	\$128,023.00	\$112,081.00	(\$15,942.00)	-12%
MS - Material and Services							
44010	Mgmt Travel & Training	100.00	0.00	1,500.00	1,200.00	(300.00)	-20%
44040	Staff Travel & Training	0.00	0.00	1,000.00	340.00	(660.00)	-66%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 169 - Justice Court							
44080	Office Machine Repairs	0.00	1,750.00	500.00	500.00	0.00	0%
44100	Supplies - Office	1,070.51	2,386.12	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	59.92	350.00	500.00	500.00	0.00	0%
44203	Credit Card Fees	1,662.37	1,687.76	600.00	0.00	(600.00)	-100%
44270	Bldg Maintenance & Repair	113.72	0.00	600.00	500.00	(100.00)	-17%
44380	Juror Fees	0.00	0.00	200.00	200.00	0.00	0%
44450	Witness Fees	0.00	0.00	100.00	100.00	0.00	0%
44530	Janitorial Services	674.55	0.00	700.00	400.00	(300.00)	-43%
44600	Utilities - Gas	0.00	0.00	0.00	700.00	700.00	N/A
44610	Utilities - Water / Sewer	342.67	283.20	400.00	400.00	0.00	0%
44620	Utilities - Electricity	2,702.95	3,122.96	3,000.00	3,000.00	0.00	0%
44630	Garbage Pickup	0.00	0.00	0.00	240.00	240.00	N/A
44640	Telephone	2,059.95	1,311.23	2,250.00	900.00	(1,350.00)	-60%
44650	Rent	29,842.11	31,471.36	32,367.00	32,310.00	(57.00)	0%
44700	Postage	1,120.50	1,933.95	1,600.00	2,000.00	400.00	25%
44996	Hardware / Software Maintenance	3,556.00	3,556.00	4,500.00	4,500.00	0.00	0%
99755	Risk Management	0.00	0.00	254.00	378.00	124.00	49%
99760	Insurance/Liability	411.00	411.00	414.00	707.00	293.00	71%
99765	Insurance/Workmans Compensation	253.00	84.32	0.00	0.00	0.00	N/A
99770	Internal Services	31,344.00	31,344.00	31,344.00	20,047.00	(11,297.00)	-36%
99781	Steering Committee Hardware Charge	2,550.00	2,250.00	2,700.00	1,875.00	(825.00)	-31%
99782	Steering Committee User Charge	0.00	0.00	630.00	1,830.00	1,200.00	190%
Account Classification Total: MS - Material and Services		\$77,863.25	\$81,941.90	\$87,159.00	\$74,627.00	(\$12,532.00)	-14%
IF - Interfund Transfers							
99850	Trans - General Non Dept	51,828.14	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$51,828.14	\$0.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 169 - Justice Court		\$263,206.32	\$199,682.45	\$215,182.00	\$186,708.00	(\$28,474.00)	-13%
Fund Revenue	Total: 100 - General Fund	\$263,206.32	\$199,682.45	\$215,182.00	\$186,708.00	(\$28,474.00)	-13%
Fund Expenditure	Total: 100 - General Fund	\$263,206.32	\$199,682.45	\$215,182.00	\$186,708.00	(\$28,474.00)	-13%

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 169 - Justice Court							
	Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	-13%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 170 - District Attorney							
Sub Department: 171 - District Attorney							
<u>Revenues</u>							
IG - Intergovernmental							
33680	Revenues - Victim Asst HB 2482	35,278.26	66,232.60	46,000.00	46,000.00	0.00	0%
37700	Grants - Justice Dept	29,810.82	29,742.00	29,000.00	29,000.00	0.00	0%
37701	Dept Justice Juvenile	11,965.45	15,631.81	4,500.00	5,000.00	500.00	11%
Account Classification Total: IG - Intergovernmental		\$77,054.53	\$111,606.41	\$79,500.00	\$80,000.00	\$500.00	1%
CS - Charges for Service							
34035	Fees - For Services	0.00	6,000.00	6,000.00	0.00	(6,000.00)	-100%
34205	Discovery	50,182.50	53,140.00	41,000.00	49,737.00	8,737.00	21%
Account Classification Total: CS - Charges for Service		\$50,182.50	\$59,140.00	\$47,000.00	\$49,737.00	\$2,737.00	6%
FF - Fines and Forfeitures							
35105	Programs - DUII	10,630.00	7,580.00	13,000.00	9,000.00	(4,000.00)	-31%
35126	DA Diversion	18,030.00	16,900.00	15,000.00	20,000.00	5,000.00	33%
Account Classification Total: FF - Fines and Forfeitures		\$28,660.00	\$24,480.00	\$28,000.00	\$29,000.00	\$1,000.00	4%
MI - Miscellaneous							
36100	Miscellaneous	3,953.21	7,238.52	2,500.00	2,500.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$3,953.21	\$7,238.52	\$2,500.00	\$2,500.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	1,050,306.60	964,459.63	1,050,914.00	815,686.00	(235,228.00)	-22%
36331	Trans - Support Enforcement	66,014.58	42,412.73	20,527.00	10,000.00	(10,527.00)	-51%
Account Classification Total: TI - Interfund Transfers		\$1,116,321.18	\$1,006,872.36	\$1,071,441.00	\$825,686.00	(\$245,755.00)	-23%
Sub Department Total: 171 - District Attorney		\$1,276,171.42	\$1,209,337.29	\$1,228,441.00	\$986,923.00	(\$241,518.00)	-20%
<u>Expenditures</u>							
PS - Personnel Services							
60110	District Attorney	17,640.03	17,640.00	17,640.00	17,640.00	0.00	0%
60120	Deputy DA	81,987.00	22,890.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 170 - District Attorney							
Sub Department: 171 - District Attorney							
60121	Deputy DA II	60,000.00	107,646.50	184,453.00	191,300.00	6,847.00	4%
60122	Lead Trial Deputy	82,618.00	83,604.00	83,604.00	0.00	(83,604.00)	-100%
60123	Deputy DA III	72,482.36	76,917.50	79,644.00	0.00	(79,644.00)	-100%
60125	Law Clerk	5,654.40	0.00	0.00	0.00	0.00	N/A
60126	Legal Assistant III	98,141.14	103,263.73	107,190.00	110,641.00	3,451.00	3%
60129	Administrative Deputy DA	81,302.00	83,604.00	83,604.00	83,604.00	0.00	0%
60210	Chief Office Deputy	57,102.28	58,868.16	58,868.00	58,868.00	0.00	0%
60300	Investigator	68,512.28	61,285.96	22,284.00	23,280.00	996.00	4%
60480	Victims Assistant	45,019.61	46,088.64	46,089.00	46,089.00	0.00	0%
60486	Victims Service Specialist	32,848.56	34,647.84	35,900.00	18,615.00	(17,285.00)	-48%
61500	Office Manager	47,856.00	46,043.16	0.00	0.00	0.00	N/A
61547	Legal Assistant II	19,611.54	0.00	0.00	0.00	0.00	N/A
63930	FICA	56,346.22	55,371.97	54,412.00	42,078.00	(12,334.00)	-23%
63940	Workmans Compensation Tax	292.28	353.37	507.00	379.00	(128.00)	-25%
63941	Workmans Compensation	0.00	5,149.81	16,650.00	12,651.00	(3,999.00)	-24%
63950	Medical Insurance	104,703.23	90,157.00	103,275.00	93,000.00	(10,275.00)	-10%
63951	Life Insurance	457.14	365.89	370.00	316.00	(54.00)	-15%
63952	Short Term Disability	295.80	266.90	277.00	224.00	(53.00)	-19%
63953	VEBA	0.00	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	74,610.85	70,843.44	77,531.00	85,183.00	7,652.00	10%
63980	Unemployment Compensation	15,984.00	16,911.10	16,212.00	12,245.00	(3,967.00)	-24%
63990	Cell Phone Allowance	6,195.00	5,595.00	4,620.00	0.00	(4,620.00)	-100%
Account Classification Total: PS - Personnel Services		\$1,029,659.72	\$987,513.97	\$993,130.00	\$796,113.00	(\$197,017.00)	-20%

MS - Material and Services

44010	Mgmt Travel & Training	2,345.11	1,828.66	5,000.00	4,000.00	(1,000.00)	-20%
44040	Staff Travel & Training	3,506.96	4,267.47	7,000.00	6,000.00	(1,000.00)	-14%
44080	Office Machine Repairs	1,957.80	2,359.25	3,000.00	3,000.00	0.00	0%
44100	Supplies - Office	8,163.02	9,106.83	13,187.00	9,000.00	(4,187.00)	-32%
44200	Dues / Fees	4,094.00	5,434.00	4,000.00	4,000.00	0.00	0%
44450	Witness Fees	7,411.69	5,097.28	11,692.00	7,024.00	(4,668.00)	-40%
44460	Trial Prep & Spec Investigation	4,480.76	5,779.06	8,500.00	7,000.00	(1,500.00)	-18%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 170 - District Attorney							
Sub Department: 171 - District Attorney							
44462	DUII Drug Prevention	960.88	1,017.64	3,000.00	2,000.00	(1,000.00)	-33%
44640	Telephone	5,663.03	5,516.50	6,000.00	6,000.00	0.00	0%
44700	Postage	3,037.82	2,344.68	3,000.00	2,500.00	(500.00)	-17%
45870	Special Prosecutor Costs	128.62	333.61	500.00	500.00	0.00	0%
45990	Major Crime Team	824.37	38.19	2,000.00	2,000.00	0.00	0%
46140	Books	1,112.64	1,948.22	2,000.00	2,000.00	0.00	0%
46570	Autopsies	22,500.00	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	2,552.00	2,764.00	212.00	8%
99760	Insurance/Liability	5,522.00	5,522.00	4,157.00	5,176.00	1,019.00	25%
99765	Insurance/Workmans Compensation	15,410.00	9,770.93	0.00	0.00	0.00	N/A
99770	Internal Services	108,982.00	108,982.00	108,982.00	77,675.00	(31,307.00)	-29%
99780	Space Rent	32,572.00	34,834.00	35,411.00	33,991.00	(1,420.00)	-4%
99781	Steering Committee Hardware Charge	13,500.00	12,600.00	12,600.00	8,250.00	(4,350.00)	-35%
99782	Steering Committee User Charge	2,970.00	3,570.00	2,730.00	7,930.00	5,200.00	190%
Account Classification Total: MS - Material and Services		\$245,142.70	\$220,350.32	\$235,311.00	\$190,810.00	(\$44,501.00)	-19%
IF - Interfund Transfers							
99783	Trans - Phones	1,369.00	1,473.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$1,369.00	\$1,473.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 171 - District Attorney		\$1,276,171.42	\$1,209,337.29	\$1,228,441.00	\$986,923.00	(\$241,518.00)	-20%
Fund Revenue	Total: 100 - General Fund	\$1,276,171.42	\$1,209,337.29	\$1,228,441.00	\$986,923.00	(\$241,518.00)	-20%
Fund Expenditure	Total: 100 - General Fund	\$1,276,171.42	\$1,209,337.29	\$1,228,441.00	\$986,923.00	(\$241,518.00)	-20%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-20%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 170 - District Attorney							
Sub Department: 172 - Support Enforcement							
<u>Revenues</u>							
IG - Intergovernmental							
33310	Child Support IV-D	132,064.50	96,036.00	110,000.00	0.00	(110,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$132,064.50	\$96,036.00	\$110,000.00	\$0.00	(\$110,000.00)	-100%
CS - Charges for Service							
34201	Support Enforcement Specialist	42,764.50	56,029.00	25,000.00	0.00	(25,000.00)	-100%
Account Classification Total: CS - Charges for Service		\$42,764.50	\$56,029.00	\$25,000.00	\$0.00	(\$25,000.00)	-100%
Sub Department Total: 172 - Support Enforcement		\$174,829.00	\$152,065.00	\$135,000.00	\$0.00	(\$135,000.00)	-100%
<u>Expenditures</u>							
PS - Personnel Services							
60235	Support Enforcement Specialist	38,938.56	39,870.05	39,717.00	0.00	(39,717.00)	-100%
61547	Legal Assistant II	33,053.08	33,742.08	33,613.00	0.00	(33,613.00)	-100%
63930	FICA	4,724.15	4,850.64	5,611.00	0.00	(5,611.00)	-100%
63940	Workmans Compensation Tax	37.83	46.90	75.00	0.00	(75.00)	-100%
63941	Workmans Compensation	0.00	512.37	1,687.00	0.00	(1,687.00)	-100%
63950	Medical Insurance	16,200.00	14,953.59	16,200.00	0.00	(16,200.00)	-100%
63951	Life Insurance	49.20	42.60	42.00	0.00	(42.00)	-100%
63952	Short Term Disability	40.80	40.80	41.00	0.00	(41.00)	-100%
63960	Retirement - General	7,192.05	7,361.16	8,067.00	0.00	(8,067.00)	-100%
63980	Unemployment Compensation	1,613.00	1,688.18	1,687.00	0.00	(1,687.00)	-100%
Account Classification Total: PS - Personnel Services		\$101,848.67	\$103,108.37	\$106,740.00	\$0.00	(\$106,740.00)	-100%
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	500.00	0.00	(500.00)	-100%
44080	Office Machine Repairs	0.00	34.41	0.00	0.00	0.00	N/A
44100	Supplies - Office	975.25	1,077.34	1,500.00	0.00	(1,500.00)	-100%
44460	Trial Prep & Spec Investigation	576.01	506.11	1,000.00	0.00	(1,000.00)	-100%
44640	Telephone	716.59	690.72	1,200.00	0.00	(1,200.00)	-100%
44700	Postage	4,146.90	3,490.32	2,313.00	0.00	(2,313.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 170 - District Attorney							
Sub Department: 172 - Support Enforcement							
45940	Investigation - General	155.00	325.00	800.00	0.00	(800.00)	-100%
99782	Steering Committee User Charge	396.00	420.00	420.00	0.00	(420.00)	-100%
Account Classification Total: MS - Material and Services		\$6,965.75	\$6,543.90	\$7,733.00	\$0.00	(\$7,733.00)	-100%
IF - Interfund Transfers							
99013	Trans - District Attorney	66,014.58	42,412.73	20,527.00	0.00	(20,527.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$66,014.58	\$42,412.73	\$20,527.00	\$0.00	(\$20,527.00)	-100%
Sub Department Total: 172 - Support Enforcement		\$174,829.00	\$152,065.00	\$135,000.00	\$0.00	(\$135,000.00)	-100%
Fund Revenue Total: 100 - General Fund		\$174,829.00	\$152,065.00	\$135,000.00	\$0.00	(\$135,000.00)	-100%
Fund Expenditure Total: 100 - General Fund		\$174,829.00	\$152,065.00	\$135,000.00	\$0.00	(\$135,000.00)	-100%
Fund Net Total: 100 - General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 120 - Domestic Violence							
Department: 170 - District Attorney							
Sub Department: 173 - Domestic Violence							
<u>Revenues</u>							
IG - Intergovernmental							
37700	Grants - Justice Dept	213,336.46	201,534.82	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$213,336.46	\$201,534.82	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	183.21	155.81	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$183.21	\$155.81	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	47,803.50	48,353.57	157,500.00	0.00	(157,500.00)	-100%
Account Classification Total: FB - Fund Balances		\$47,803.50	\$48,353.57	\$157,500.00	\$0.00	(\$157,500.00)	-100%
Sub Department Total: 173 - Domestic Violence		\$261,323.17	\$250,044.20	\$157,500.00	\$0.00	(\$157,500.00)	-100%
<u>Expenditures</u>							
PS - Personnel Services							
60121	Deputy DA II	65,066.70	60,851.32	0.00	0.00	0.00	N/A
60300	Investigator	18,329.95	0.00	0.00	0.00	0.00	N/A
60361	Release Assist Officer II	16,685.51	4,300.66	0.00	0.00	0.00	N/A
60935	Program Coordinator	26,600.00	49,098.03	0.00	0.00	0.00	N/A
63930	FICA	9,011.96	8,372.56	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	48.71	55.47	0.00	0.00	0.00	N/A
63941	Workmans Compensation	0.00	750.50	0.00	0.00	0.00	N/A
63950	Medical Insurance	16,222.58	14,901.79	0.00	0.00	0.00	N/A
63951	Life Insurance	65.41	44.35	0.00	0.00	0.00	N/A
63952	Short Term Disability	54.24	42.50	0.00	0.00	0.00	N/A
63960	Retirement - General	12,536.04	11,033.55	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	2,599.00	2,647.56	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$167,220.10	\$152,098.29	\$0.00	\$0.00	\$0.00	0%

MS - Material and Services

LIVE Klamath County LIVE Budget Worksheet Report

Account Number Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 120 - Domestic Violence							
Department: 170 - District Attorney							
Sub Department: 173 - Domestic Violence							
44040	Staff Travel & Training	1,056.46	7,763.58	10,000.00	0.00	(10,000.00)	-100%
44100	Supplies - Office	131.08	34.45	0.00	0.00	0.00	N/A
44460	Trial Prep & Spec Investigation	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
45020	Contract Services	43,769.96	37,876.95	142,500.00	0.00	(142,500.00)	-100%
99782	Steering Committee User Charge	792.00	840.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$45,749.50	\$46,514.98	\$157,500.00	\$0.00	(\$157,500.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	48,353.57	51,430.93	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$48,353.57	\$51,430.93	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 173 - Domestic Violence		\$261,323.17	\$250,044.20	\$157,500.00	\$0.00	(\$157,500.00)	-100%
Fund Revenue	Total: 120 - Domestic Violence	\$261,323.17	\$250,044.20	\$157,500.00	\$0.00	(\$157,500.00)	-100%
Fund Expenditure	Total: 120 - Domestic Violence	\$261,323.17	\$250,044.20	\$157,500.00	\$0.00	(\$157,500.00)	-100%
Fund Net	Total: 120 - Domestic Violence	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
<u>Revenues</u>							
IG - Intergovernmental							
33310	Child Support IV-D	0.00	0.00	0.00	109,458.00	109,458.00	N/A
37700	Grants - Justice Dept	0.00	0.00	0.00	68,400.00	68,400.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$177,858.00	\$177,858.00	
CS - Charges for Service							
34201	Support Enforcement Specialist	0.00	0.00	0.00	22,776.00	22,776.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$22,776.00	\$22,776.00	
FF - Fines and Forfeitures							
35100	Fines	4,412.61	3,069.24	3,000.00	0.00	(3,000.00)	-100%
Account Classification Total: FF - Fines and Forfeitures		\$4,412.61	\$3,069.24	\$3,000.00	\$0.00	(\$3,000.00)	-100%
IN - Interest							
39150	Investments - Interest On	225.38	86.22	100.00	200.00	100.00	100%
Account Classification Total: IN - Interest		\$225.38	\$86.22	\$100.00	\$200.00	\$100.00	100%
FB - Fund Balances							
31001	Beginning Fund Balance	24,401.79	25,423.42	16,800.00	178,110.00	161,310.00	960%
Account Classification Total: FB - Fund Balances		\$24,401.79	\$25,423.42	\$16,800.00	\$178,110.00	\$161,310.00	960%
Revenues Total		\$29,041.42	\$28,578.88	\$19,900.00	\$378,944.00	\$359,044.00	1804%

Expenditures

PS - Personnel Services

60235	Support Enforcement Specialist	0.00	0.00	0.00	39,869.00	39,869.00	N/A
61547	Legal Assistant II	0.00	0.00	0.00	33,742.00	33,742.00	N/A
63930	FICA	0.00	0.00	0.00	5,631.00	5,631.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	69.00	69.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	1,693.00	1,693.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	18,600.00	18,600.00	N/A
63951	Life Insurance	0.00	0.00	0.00	42.00	42.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	41.00	41.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
63960	Retirement - General	0.00	0.00	0.00	11,778.00	11,778.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	1,693.00	1,693.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$113,158.00	\$113,158.00	
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	0.00	10,050.00	10,050.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	3,500.00	3,500.00	N/A
44113	Office Equipment	0.00	3,070.00	0.00	0.00	0.00	N/A
44460	Trial Prep & Spec Investigation	3,002.00	1,200.00	18,000.00	3,000.00	(15,000.00)	-83%
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44700	Postage	0.00	0.00	0.00	3,000.00	3,000.00	N/A
45020	Contract Services	0.00	0.00	0.00	230,000.00	230,000.00	N/A
45940	Investigation - General	0.00	0.00	0.00	800.00	800.00	N/A
45960	Investigation - Special	616.00	0.00	1,900.00	1,660.00	(240.00)	-13%
99780	Space Rent	0.00	0.00	0.00	1,416.00	1,416.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	750.00	750.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	610.00	610.00	N/A
Account Classification Total: MS - Material and Services		\$3,618.00	\$4,270.00	\$19,900.00	\$255,786.00	\$235,886.00	1185%
CO - Capital Outlay							
88360	Equipment	0.00	9,893.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$9,893.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99013	Trans - District Attorney	0.00	0.00	0.00	10,000.00	10,000.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	25,423.42	14,415.88	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$25,423.42	\$14,415.88	\$0.00	\$0.00	\$0.00	0%
Expenditures Total		\$29,041.42	\$28,578.88	\$19,900.00	\$378,944.00	\$359,044.00	1804%
Fund Revenue	Total: 222 - DA Enforcement	\$29,041.42	\$28,578.88	\$19,900.00	\$378,944.00	\$359,044.00	1804%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 222 - DA Enforcement

Fund Expenditure	Total: 222 - DA Enforcement	\$29,041.42	\$28,578.88	\$19,900.00	\$378,944.00	\$359,044.00	1804%
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Fund Net	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1804%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
Department: 170 - District Attorney							
Sub Department: 172 - Support Enforcement							
<u>Revenues</u>							
IG - Intergovernmental							
33310	Child Support IV-D	0.00	0.00	0.00	109,458.00	109,458.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$109,458.00	\$109,458.00	
CS - Charges for Service							
34201	Support Enforcement Specialist	0.00	0.00	0.00	22,776.00	22,776.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$22,776.00	\$22,776.00	
Sub Department Total: 172 - Support Enforcement		\$0.00	\$0.00	\$0.00	\$132,234.00	\$132,234.00	
<u>Expenditures</u>							
PS - Personnel Services							
60235	Support Enforcement Specialist	0.00	0.00	0.00	39,869.00	39,869.00	N/A
61547	Legal Assistant II	0.00	0.00	0.00	33,742.00	33,742.00	N/A
63930	FICA	0.00	0.00	0.00	5,631.00	5,631.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	69.00	69.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	1,693.00	1,693.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	18,600.00	18,600.00	N/A
63951	Life Insurance	0.00	0.00	0.00	42.00	42.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	41.00	41.00	N/A
63960	Retirement - General	0.00	0.00	0.00	11,778.00	11,778.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	1,693.00	1,693.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$113,158.00	\$113,158.00	
MS - Material and Services							
44100	Supplies - Office	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44460	Trial Prep & Spec Investigation	0.00	0.00	0.00	500.00	500.00	N/A
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44700	Postage	0.00	0.00	0.00	3,000.00	3,000.00	N/A
45940	Investigation - General	0.00	0.00	0.00	800.00	800.00	N/A
99780	Space Rent	0.00	0.00	0.00	1,416.00	1,416.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
Department: 170 - District Attorney							
Sub Department: 172 - Support Enforcement							
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	750.00	750.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	610.00	610.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$9,076.00	\$9,076.00	
IF - Interfund Transfers							
99013	Trans - District Attorney	0.00	0.00	0.00	10,000.00	10,000.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
Sub Department Total: 172 - Support Enforcement		\$0.00	\$0.00	\$0.00	\$132,234.00	\$132,234.00	
Fund Revenue	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$132,234.00	\$132,234.00	0.00
Fund Expenditure	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$132,234.00	\$132,234.00	0.00
Fund Net	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
Department: 170 - District Attorney							
Sub Department: 173 - Domestic Violence							
<u>Revenues</u>							
IG - Intergovernmental							
37700	Grants - Justice Dept	0.00	0.00	0.00	68,400.00	68,400.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$68,400.00	\$68,400.00	
IN - Interest							
39150	Investments - Interest On	0.00	0.00	0.00	150.00	150.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	176,500.00	176,500.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$176,500.00	\$176,500.00	
Sub Department Total: 173 - Domestic Violence		\$0.00	\$0.00	\$0.00	\$245,050.00	\$245,050.00	
<u>Expenditures</u>							
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	0.00	10,050.00	10,050.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	2,500.00	2,500.00	N/A
44460	Trial Prep & Spec Investigation	0.00	0.00	0.00	2,500.00	2,500.00	N/A
45020	Contract Services	0.00	0.00	0.00	230,000.00	230,000.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$245,050.00	\$245,050.00	
Sub Department Total: 173 - Domestic Violence		\$0.00	\$0.00	\$0.00	\$245,050.00	\$245,050.00	
Fund Revenue	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$245,050.00	\$245,050.00	0.00
Fund Expenditure	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$245,050.00	\$245,050.00	0.00
Fund Net	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

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LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
Department: 170 - District Attorney							
Sub Department: 174 - Enforcement							
Revenues							
IN - Interest							
39150	Investments - Interest On	225.38	86.22	100.00	50.00	(50.00)	-50%
Account Classification Total: IN - Interest		\$225.38	\$86.22	\$100.00	\$50.00	(\$50.00)	-50%
FB - Fund Balances							
31001	Beginning Fund Balance	1,675.52	1,484.90	1,800.00	1,610.00	(190.00)	-11%
Account Classification Total: FB - Fund Balances		\$1,675.52	\$1,484.90	\$1,800.00	\$1,610.00	(\$190.00)	-11%
Sub Department Total: 174 - Enforcement		\$1,900.90	\$1,571.12	\$1,900.00	\$1,660.00	(\$240.00)	-13%
Expenditures							
MS - Material and Services							
45960	Investigation - Special	416.00	0.00	1,900.00	1,660.00	(240.00)	-13%
Account Classification Total: MS - Material and Services		\$416.00	\$0.00	\$1,900.00	\$1,660.00	(\$240.00)	-13%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,484.90	1,571.12	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,484.90	\$1,571.12	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 174 - Enforcement		\$1,900.90	\$1,571.12	\$1,900.00	\$1,660.00	(\$240.00)	-13%
Fund Revenue	Total: 222 - DA Enforcement	\$1,900.90	\$1,571.12	\$1,900.00	\$1,660.00	(\$240.00)	-13%
Fund Expenditure	Total: 222 - DA Enforcement	\$1,900.90	\$1,571.12	\$1,900.00	\$1,660.00	(\$240.00)	-13%
Fund Net	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-13%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
Department: 170 - District Attorney							
Sub Department: 175 - Liquor Law							
<u>Revenues</u>							
FF - Fines and Forfeitures							
35100	Fines	4,412.61	3,069.24	3,000.00	0.00	(3,000.00)	-100%
Account Classification Total: FF - Fines and Forfeitures		\$4,412.61	\$3,069.24	\$3,000.00	\$0.00	(\$3,000.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	22,726.27	23,938.52	15,000.00	0.00	(15,000.00)	-100%
Account Classification Total: FB - Fund Balances		\$22,726.27	\$23,938.52	\$15,000.00	\$0.00	(\$15,000.00)	-100%
Sub Department Total: 175 - Liquor Law		\$27,140.52	\$27,007.76	\$18,000.00	\$0.00	(\$18,000.00)	-100%
<u>Expenditures</u>							
MS - Material and Services							
44113	Office Equipment	0.00	3,070.00	0.00	0.00	0.00	N/A
44460	Trial Prep & Spec Investigation	3,002.00	1,200.00	18,000.00	0.00	(18,000.00)	-100%
45960	Investigation - Special	200.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$3,202.00	\$4,270.00	\$18,000.00	\$0.00	(\$18,000.00)	-100%
CO - Capital Outlay							
88360	Equipment	0.00	9,893.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$9,893.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	23,938.52	12,844.76	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$23,938.52	\$12,844.76	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 175 - Liquor Law		\$27,140.52	\$27,007.76	\$18,000.00	\$0.00	(\$18,000.00)	-100%
Fund Revenue Total: 222 - DA Enforcement		\$27,140.52	\$27,007.76	\$18,000.00	\$0.00	(\$18,000.00)	-100%
Fund Expenditure Total: 222 - DA Enforcement		\$27,140.52	\$27,007.76	\$18,000.00	\$0.00	(\$18,000.00)	-100%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 222 - DA Enforcement							
Department: 170 - District Attorney							
Sub Department: 175 - Liquor Law							
Fund Net	Total: 222 - DA Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
33540	Funds - Urinalysis	215.22	129.00	210.00	210.00	0.00	0%
34231	Fees - NSF Check	60.00	60.00	60.00	60.00	0.00	0%
35166	Fees - Compact	0.00	1,000.00	2,350.00	1,800.00	(550.00)	-23%
35167	Fees - DOR	1,617.05	47,472.62	27,241.00	24,000.00	(3,241.00)	-12%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,892.27	\$48,661.62	\$29,861.00	\$26,070.00	(\$3,791.00)	-13%
IG - Intergovernmental							
33300	Department - Corrections	2,972,498.47	2,504,613.00	2,354,726.00	2,337,808.00	(16,918.00)	-1%
33460	SB 1065 Correct & Drug	5,938.10	4,532.20	1,100.00	500.00	(600.00)	-55%
33660	Grants	35,766.47	0.00	0.00	0.00	0.00	N/A
33994	Title III	0.00	9,108.80	0.00	0.00	0.00	N/A
34130	Oregon Criminal Justice Re-Entry	39,140.37	39,456.80	31,400.00	35,000.00	3,600.00	11%
Account Classification Total: IG - Intergovernmental		\$3,053,343.41	\$2,557,710.80	\$2,387,226.00	\$2,373,308.00	(\$13,918.00)	-1%
CS - Charges for Service							
32175	Fees - Lake County	35,268.85	28,812.30	5,762.00	0.00	(5,762.00)	-100%
33304	Lake County Administration Cost	23,000.00	28,000.00	16,333.00	0.00	(16,333.00)	-100%
34035	Fees - For Services	0.00	5,617.00	4,752.00	4,200.00	(552.00)	-12%
34126	Contracts - Doc Bed	126,174.12	0.00	0.00	0.00	0.00	N/A
34127	Lake CC	32,850.00	0.00	0.00	0.00	0.00	N/A
34128	Klamath CC	158,666.00	0.00	0.00	0.00	0.00	N/A
34129	Room & Board	6,455.52	96.00	0.00	0.00	0.00	N/A
34420	Revenues - Work Crew	188,699.30	104,425.53	88,000.00	125,000.00	37,000.00	42%
34820	Electronic Surveillance	6,745.00	13,985.00	7,350.00	6,000.00	(1,350.00)	-18%
35161	Fees - Corrections	173,359.40	116,846.66	74,000.00	90,000.00	16,000.00	22%
35162	Reim - SO Polygraph	14,397.53	11,794.09	7,112.00	7,000.00	(112.00)	-2%
35164	Subsidy/Housing	5,484.20	4,409.91	2,215.00	2,000.00	(215.00)	-10%
35165	Fees - Public Service	10,306.00	7,810.00	8,375.00	5,200.00	(3,175.00)	-38%
Account Classification Total: CS - Charges for Service		\$781,405.92	\$321,796.49	\$213,899.00	\$239,400.00	\$25,501.00	12%

IN - Interest

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
39150	Investments - Interest On	9,089.46	4,221.06	3,691.00	3,700.00	9.00	0%
Account Classification Total: IN - Interest		\$9,089.46	\$4,221.06	\$3,691.00	\$3,700.00	\$9.00	0%
MI - Miscellaneous							
36100	Miscellaneous	6,994.69	7,733.20	3,788.00	500.00	(3,288.00)	-87%
Account Classification Total: MI - Miscellaneous		\$6,994.69	\$7,733.20	\$3,788.00	\$500.00	(\$3,288.00)	-87%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	50,088.00	0.00	42,802.00	0.00	(42,802.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$50,088.00	\$0.00	\$42,802.00	\$0.00	(\$42,802.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	290,596.67	358,645.34	503,142.00	232,183.00	(270,959.00)	-54%
Account Classification Total: FB - Fund Balances		\$290,596.67	\$358,645.34	\$503,142.00	\$232,183.00	(\$270,959.00)	-54%
Department Total: 175 - Community Corrections		\$4,193,410.42	\$3,298,768.51	\$3,184,409.00	\$2,875,161.00	(\$309,248.00)	-10%

Expenditures

PS - Personnel Services

60226	Probation Officer III	835,941.89	518,031.40	477,765.00	482,227.00	4,462.00	1%
60574	Community Corrections Manager	60,566.00	62,400.00	62,400.00	62,400.00	0.00	0%
61576	Community Corrections Assistant	57,257.45	24,963.62	22,854.00	22,942.00	88.00	0%
61577	Sr Community Corrections Assist	31,508.02	32,176.18	32,053.00	32,176.00	123.00	0%
62190	Supervisor	70,555.12	6,045.00	0.00	0.00	0.00	N/A
63441	Certification & Education	26.20	0.00	0.00	0.00	0.00	N/A
63570	Community Corrections Director	76,162.88	82,814.99	85,800.00	87,516.00	1,716.00	2%
63574	Asst Director Comm Corr	78,000.00	88,149.21	79,644.00	79,644.00	0.00	0%
63580	Senior Work Crew Supervisor	40,211.60	40,892.81	40,893.00	41,050.00	157.00	0%
63581	Work Crew Supervisor	55,812.24	35,184.96	36,419.00	38,022.00	1,603.00	4%
63582	ResidentialServices Aide	191,123.66	0.00	0.00	0.00	0.00	N/A
63583	Sr Residential Service Aide	23,471.71	0.00	0.00	0.00	0.00	N/A
63584	Residential Counselor	31,114.80	37,667.56	39,006.00	0.00	(39,006.00)	-100%
63585	Community Corrections Counselor	32,397.68	37,636.96	38,652.00	78,231.00	39,579.00	102%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
63586	Lead Parole & Probation Officer	37,419.42	115,767.47	130,817.00	131,320.00	503.00	0%
63900	Overtime	4,662.19	0.00	0.00	0.00	0.00	N/A
63920	Temporary Help	0.00	3,437.50	0.00	0.00	0.00	N/A
63930	FICA	117,965.55	81,788.87	80,928.00	81,684.00	756.00	1%
63940	Workmans Compensation Tax	634.86	466.44	702.00	663.00	(39.00)	-6%
63941	Workmans Compensation	0.00	14,928.22	24,331.00	24,559.00	228.00	1%
63950	Medical Insurance	258,850.85	164,258.28	192,075.00	214,935.00	22,860.00	12%
63951	Life Insurance	1,867.59	1,129.53	1,114.00	1,200.00	86.00	8%
63952	Short Term Disability	605.36	389.30	388.00	409.00	21.00	5%
63953	VEBA	35,715.88	17,778.27	11,389.00	11,967.00	578.00	5%
63960	Retirement - General	116,374.85	77,038.35	85,259.00	125,201.00	39,942.00	47%
63970	Retirement - PERS	31,902.37	45,009.07	48,019.00	42,190.00	(5,829.00)	-12%
63980	Unemployment Compensation	38,566.00	24,900.11	24,331.00	24,559.00	228.00	1%
63990	Cell Phone Allowance	14,820.00	11,740.00	11,760.00	12,240.00	480.00	4%
Account Classification Total: PS - Personnel Services		\$2,243,534.17	\$1,524,594.10	\$1,526,599.00	\$1,595,135.00	\$68,536.00	4%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	0.00	0.00	9,000.00	9,000.00	N/A
44040	Staff Travel & Training	0.00	0.00	0.00	16,000.00	16,000.00	N/A
44042	Travel - Respite	18,605.82	12,458.19	25,000.00	0.00	(25,000.00)	-100%
44050	Training	4,465.76	5,349.68	4,297.00	1,500.00	(2,797.00)	-65%
44060	Janitorial Supplies	5,182.83	777.13	3,500.00	6,000.00	2,500.00	71%
44100	Supplies - Office	59.99	3,329.43	11,000.00	8,780.00	(2,220.00)	-20%
44104	Miscellaneous	0.00	0.00	252,455.00	0.00	(252,455.00)	-100%
44110	Supplies - Other	25,610.26	14,063.60	10,000.00	8,500.00	(1,500.00)	-15%
44113	Office Equipment	868.69	0.00	7,841.00	2,500.00	(5,341.00)	-68%
44114	Office Furniture	0.00	0.00	8,896.00	1,280.00	(7,616.00)	-86%
44117	C C Supplies	3,648.40	5,005.73	3,665.00	1,500.00	(2,165.00)	-59%
44130	Supplies - Ammunition	517.98	2,376.25	4,300.00	6,500.00	2,200.00	51%
44203	Credit Card Fees	1,376.49	1,632.49	1,750.00	0.00	(1,750.00)	-100%
44250	Vehicle Fuel	15,630.38	13,491.29	20,000.00	18,000.00	(2,000.00)	-10%
44254	Vehicle Fuel - Work Crew	22,597.33	13,073.68	20,000.00	18,000.00	(2,000.00)	-10%
44260	Vehicle Maintenance & Repair	11,138.60	8,952.68	13,000.00	10,000.00	(3,000.00)	-23%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
44261	Lake Co Vehicle Maintenance	2,558.09	3,277.05	1,681.00	0.00	(1,681.00)	-100%
44276	Building Repair	0.00	0.00	2,000.00	3,500.00	1,500.00	75%
44645	Teleprocessing	10,846.71	10,006.88	13,914.00	12,500.00	(1,414.00)	-10%
44650	Rent	0.00	0.00	3,182.00	3,800.00	618.00	19%
44652	Lake Co Rent / Admin	15,083.10	15,562.67	4,470.00	0.00	(4,470.00)	-100%
44670	Equipment	0.00	1,999.00	2,500.00	10,000.00	7,500.00	300%
44700	Postage	4,266.55	5,119.73	4,834.00	4,500.00	(334.00)	-7%
44710	Publications / Periodicals	0.00	150.93	0.00	0.00	0.00	N/A
45000	Equipment Rental / Lease	0.00	4,358.20	1,070.00	0.00	(1,070.00)	-100%
45015	Administration Fees	23,000.00	28,000.00	20,693.00	0.00	(20,693.00)	-100%
45020	Contract Services	16,770.00	10,595.00	12,400.00	24,880.00	12,480.00	101%
45045	CQI Services	0.00	0.00	0.00	24,000.00	24,000.00	N/A
45061	Salary Reimbursement	145,680.76	164,115.47	71,700.00	0.00	(71,700.00)	-100%
45095	Batters' Education	72,800.02	56,960.00	72,580.00	90,000.00	17,420.00	24%
45880	Computer Software	0.00	6,812.50	4,500.00	4,500.00	0.00	0%
46331	Work Crew Program	24,725.66	10,482.70	16,523.00	15,500.00	(1,023.00)	-6%
46332	Lake Co Subsidy	2,544.50	1,588.94	404.00	0.00	(404.00)	-100%
46334	Transition House	3,648.67	3,267.70	5,600.00	5,100.00	(500.00)	-9%
46345	Release Subsidy	19,510.83	32,807.44	32,796.00	31,802.00	(994.00)	-3%
46600	Food	42,538.04	68.56	0.00	0.00	0.00	N/A
46603	Utilities	15,497.44	7,210.13	8,000.00	9,200.00	1,200.00	15%
46612	Clothing	857.37	0.00	0.00	0.00	0.00	N/A
46620	Medical Expenses	4,067.07	0.00	0.00	0.00	0.00	N/A
46960	9-1-1 Communications	9,700.00	9,700.00	9,700.00	9,700.00	0.00	0%
47305	Jail Pod Program	170,492.00	170,381.00	152,497.00	197,100.00	44,603.00	29%
47309	Lake Jail Program	28,415.00	35,439.00	17,792.00	0.00	(17,792.00)	-100%
47310	Transition Center	191,516.00	0.00	0.00	0.00	0.00	N/A
47311	Lake Co Jail Transp	10,000.00	10,000.00	5,000.00	0.00	(5,000.00)	-100%
47321	Outpatient Alc & Drug	7,000.00	0.00	0.00	30,000.00	30,000.00	N/A
47322	Progra Services	22,028.58	0.00	0.00	35,000.00	35,000.00	N/A
47323	Lake Co Treatment	32,100.00	32,100.00	8,025.00	0.00	(8,025.00)	-100%
47391	Urinalysis	6,569.79	1,274.00	8,900.00	8,900.00	0.00	0%
47392	Lake Co Urinalysis	170.89	673.72	21.00	0.00	(21.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
47393	Program Urinalysis	0.00	1,077.71	2,111.00	0.00	(2,111.00)	-100%
47400	Electronic Surveillance	19,375.50	15,342.44	20,186.00	12,000.00	(8,186.00)	-41%
47401	Polygraph	26,910.00	28,203.88	40,000.00	40,000.00	0.00	0%
47405	Sex Offender Treatment	92,070.00	62,263.30	71,000.00	90,000.00	19,000.00	27%
47406	Lake Co Polygraph	1,085.00	1,775.00	200.00	0.00	(200.00)	-100%
47407	Lake Co Sex Offender	6,705.00	2,650.00	660.00	0.00	(660.00)	-100%
99755	Risk Management	0.00	0.00	11,783.00	10,767.00	(1,016.00)	-9%
99760	Insurance/Liability	14,204.00	14,204.00	19,194.00	20,161.00	967.00	5%
99765	Insurance/Workmans Compensation	59,297.00	44,368.78	0.00	0.00	0.00	N/A
99770	Internal Services	132,964.00	132,964.00	132,964.00	82,486.00	(50,478.00)	-38%
99780	Space Rent	114,117.00	106,096.00	98,191.00	104,022.00	5,831.00	6%
99781	Steering Committee Hardware Charge	14,850.00	12,600.00	11,700.00	10,575.00	(1,125.00)	-10%
99782	Steering Committee User Charge	8,490.00	4,620.00	3,990.00	7,930.00	3,940.00	99%
Account Classification Total: MS - Material and Services		\$1,482,157.10	\$1,128,625.88	\$1,278,465.00	\$1,005,483.00	(\$272,982.00)	-21%
CO - Capital Outlay							
88070	Office Equipment	13,098.44	0.00	12,400.00	0.00	(12,400.00)	-100%
88170	Facilities Improvement	625.00	0.00	15,000.00	0.00	(15,000.00)	-100%
88360	Equipment	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$13,723.44	\$0.00	\$32,400.00	\$0.00	(\$32,400.00)	-100%
DS - Debt Service							
99950	Interfund Loan Principal	41,946.55	78,206.73	44,510.00	0.00	(44,510.00)	-100%
99960	Interfund Loan Interest	853.45	793.27	294.00	0.00	(294.00)	-100%
Account Classification Total: DS - Debt Service		\$42,800.00	\$79,000.00	\$44,804.00	\$0.00	(\$44,804.00)	-100%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	6,817.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	2,233.00	2,233.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	26,000.37	1,663.58	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	17,500.00	15,000.00	33,958.00	50,543.00	16,585.00	49%
Account Classification Total: IF - Interfund Transfers		\$52,550.37	\$18,896.58	\$33,958.00	\$50,543.00	\$16,585.00	49%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	148,183.00	100,000.00	(48,183.00)	-33%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$148,183.00	\$100,000.00	(\$48,183.00)	-33%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	120,000.00	124,000.00	4,000.00	3%
99981	Unappropriated Fund Balance	358,645.34	547,651.95	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$358,645.34	\$547,651.95	\$120,000.00	\$124,000.00	\$4,000.00	3%
Department Total: 175 - Community Corrections		\$4,193,410.42	\$3,298,768.51	\$3,184,409.00	\$2,875,161.00	(\$309,248.00)	-10%
Fund Revenue	Total: 613 - Community Corrections	\$4,193,410.42	\$3,298,768.51	\$3,184,409.00	\$2,875,161.00	(\$309,248.00)	-10%
Fund Expenditure	Total: 613 - Community Corrections	\$4,193,410.42	\$3,298,768.51	\$3,184,409.00	\$2,875,161.00	(\$309,248.00)	-10%
Fund Net	Total: 613 - Community Corrections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-10%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 281 - Lake							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
35166	Fees - Compact	0.00	0.00	650.00	0.00	(650.00)	-100%
35167	Fees - DOR	221.44	3,522.29	741.00	0.00	(741.00)	-100%
Account Classification Total: LP - Licenses, Fees and Permits		\$221.44	\$3,522.29	\$1,391.00	\$0.00	(\$1,391.00)	-100%
IG - Intergovernmental							
33300	Department - Corrections	309,240.49	334,249.00	180,249.00	0.00	(180,249.00)	-100%
Account Classification Total: IG - Intergovernmental		\$309,240.49	\$334,249.00	\$180,249.00	\$0.00	(\$180,249.00)	-100%
CS - Charges for Service							
32175	Fees - Lake County	35,268.85	28,812.30	5,762.00	0.00	(5,762.00)	-100%
34035	Fees - For Services	0.00	0.00	88.00	0.00	(88.00)	-100%
35165	Fees - Public Service	0.00	0.00	615.00	0.00	(615.00)	-100%
Account Classification Total: CS - Charges for Service		\$35,268.85	\$28,812.30	\$6,465.00	\$0.00	(\$6,465.00)	-100%
IN - Interest							
39150	Investments - Interest On	458.96	110.96	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$458.96	\$110.96	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	2,351.74	2,038.62	688.00	0.00	(688.00)	-100%
Account Classification Total: MI - Miscellaneous		\$2,351.74	\$2,038.62	\$688.00	\$0.00	(\$688.00)	-100%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	0.00	0.00	42,802.00	0.00	(42,802.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$42,802.00	\$0.00	(\$42,802.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	88,296.21	104,918.46	164,828.00	0.00	(164,828.00)	-100%
Account Classification Total: FB - Fund Balances		\$88,296.21	\$104,918.46	\$164,828.00	\$0.00	(\$164,828.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 281 - Lake							
Sub Department Total: 281 - Lake		\$435,837.69	\$473,651.63	\$396,423.00	\$0.00	(\$396,423.00)	-100%
<u>Expenditures</u>							
MS - Material and Services							
44050	Training	4,465.76	3,406.80	2,797.00	0.00	(2,797.00)	-100%
44104	Miscellaneous	0.00	0.00	252,455.00	0.00	(252,455.00)	-100%
44113	Office Equipment	868.69	0.00	1,841.00	0.00	(1,841.00)	-100%
44114	Office Furniture	0.00	0.00	1,396.00	0.00	(1,396.00)	-100%
44117	C C Supplies	1,943.79	2,773.05	1,293.00	0.00	(1,293.00)	-100%
44261	Lake Co Vehicle Maintenance	2,558.09	3,277.05	1,681.00	0.00	(1,681.00)	-100%
44645	Teleprocessing	2,663.94	2,121.69	1,414.00	0.00	(1,414.00)	-100%
44652	Lake Co Rent / Admin	15,083.10	15,562.67	4,470.00	0.00	(4,470.00)	-100%
44700	Postage	244.12	461.56	334.00	0.00	(334.00)	-100%
45015	Administration Fees	23,000.00	28,000.00	20,693.00	0.00	(20,693.00)	-100%
45061	Salary Reimbursement	145,680.76	164,115.47	71,700.00	0.00	(71,700.00)	-100%
45095	Batters' Education	0.00	0.00	1,580.00	0.00	(1,580.00)	-100%
46331	Work Crew Program	15,853.59	971.29	1,023.00	0.00	(1,023.00)	-100%
46332	Lake Co Subsidy	2,544.50	1,588.94	404.00	0.00	(404.00)	-100%
47309	Lake Jail Program	28,415.00	35,439.00	17,792.00	0.00	(17,792.00)	-100%
47310	Transition Center	32,850.00	0.00	0.00	0.00	0.00	N/A
47311	Lake Co Jail Transp	10,000.00	10,000.00	5,000.00	0.00	(5,000.00)	-100%
47323	Lake Co Treatment	32,100.00	32,100.00	8,025.00	0.00	(8,025.00)	-100%
47392	Lake Co Urinalysis	170.89	673.72	21.00	0.00	(21.00)	-100%
47400	Electronic Surveillance	2,187.00	1,406.98	186.00	0.00	(186.00)	-100%
47406	Lake Co Polygraph	1,085.00	1,775.00	200.00	0.00	(200.00)	-100%
47407	Lake Co Sex Offender	6,705.00	2,650.00	660.00	0.00	(660.00)	-100%
Account Classification Total: MS - Material and Services		\$328,419.23	\$306,323.22	\$394,965.00	\$0.00	(\$394,965.00)	-100%
IF - Interfund Transfers							
99830	Trans - Vehicle Reserve	2,500.00	2,500.00	1,458.00	0.00	(1,458.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$2,500.00	\$2,500.00	\$1,458.00	\$0.00	(\$1,458.00)	-100%

LIVE Klamath County LIVE Budget Worksheet Report

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 282 - Klamath							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
33540	Funds - Urinalysis	215.22	129.00	210.00	210.00	0.00	0%
34231	Fees - NSF Check	60.00	60.00	60.00	60.00	0.00	0%
35166	Fees - Compact	0.00	1,000.00	1,700.00	1,800.00	100.00	6%
35167	Fees - DOR	1,395.61	43,950.33	26,500.00	24,000.00	(2,500.00)	-9%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,670.83	\$45,139.33	\$28,470.00	\$26,070.00	(\$2,400.00)	-8%
IG - Intergovernmental							
33300	Department - Corrections	2,663,257.98	2,170,364.00	2,174,477.00	2,337,808.00	163,331.00	8%
33460	SB 1065 Correct & Drug	5,938.10	4,532.20	1,100.00	500.00	(600.00)	-55%
33660	Grants	35,766.47	0.00	0.00	0.00	0.00	N/A
33994	Title III	0.00	9,108.80	0.00	0.00	0.00	N/A
34130	Oregon Criminal Justice Re-Entry	39,140.37	39,456.80	31,400.00	35,000.00	3,600.00	11%
Account Classification Total: IG - Intergovernmental		\$2,744,102.92	\$2,223,461.80	\$2,206,977.00	\$2,373,308.00	\$166,331.00	8%
CS - Charges for Service							
33304	Lake County Administration Cost	23,000.00	28,000.00	16,333.00	0.00	(16,333.00)	-100%
34035	Fees - For Services	0.00	5,617.00	4,664.00	4,200.00	(464.00)	-10%
34129	Room & Board	0.00	96.00	0.00	0.00	0.00	N/A
34420	Revenues - Work Crew	0.00	104,425.53	88,000.00	125,000.00	37,000.00	42%
34820	Electronic Surveillance	6,745.00	13,985.00	7,350.00	6,000.00	(1,350.00)	-18%
35161	Fees - Corrections	173,359.40	116,846.66	74,000.00	90,000.00	16,000.00	22%
35162	Reim - SO Polygraph	14,397.53	11,794.09	7,112.00	7,000.00	(112.00)	-2%
35164	Subsidy/Housing	5,484.20	4,409.91	2,215.00	2,000.00	(215.00)	-10%
35165	Fees - Public Service	10,306.00	7,810.00	7,760.00	5,200.00	(2,560.00)	-33%
Account Classification Total: CS - Charges for Service		\$233,292.13	\$292,984.19	\$207,434.00	\$239,400.00	\$31,966.00	15%
IN - Interest							
39150	Investments - Interest On	8,630.50	4,110.10	3,691.00	3,700.00	9.00	0%
Account Classification Total: IN - Interest		\$8,630.50	\$4,110.10	\$3,691.00	\$3,700.00	\$9.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 282 - Klamath							
MI - Miscellaneous							
36100	Miscellaneous	4,642.95	5,694.58	3,100.00	500.00	(2,600.00)	-84%
Account Classification Total: MI - Miscellaneous		\$4,642.95	\$5,694.58	\$3,100.00	\$500.00	(\$2,600.00)	-84%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	50,088.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$50,088.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	178,270.21	253,726.88	338,314.00	232,183.00	(106,131.00)	-31%
Account Classification Total: FB - Fund Balances		\$178,270.21	\$253,726.88	\$338,314.00	\$232,183.00	(\$106,131.00)	-31%
Sub Department Total: 282 - Klamath		\$3,220,697.54	\$2,825,116.88	\$2,787,986.00	\$2,875,161.00	\$87,175.00	3%

Expenditures

PS - Personnel Services

60226	Probation Officer III	835,941.89	518,031.40	477,765.00	482,227.00	4,462.00	1%
60574	Community Corrections Manager	60,566.00	62,400.00	62,400.00	62,400.00	0.00	0%
61576	Community Corrections Assistant	57,257.45	24,963.62	22,854.00	22,942.00	88.00	0%
61577	Sr Community Corrections Assist	31,508.02	32,176.18	32,053.00	32,176.00	123.00	0%
62190	Supervisor	70,555.12	6,045.00	0.00	0.00	0.00	N/A
63570	Community Corrections Director	76,162.88	82,814.99	85,800.00	87,516.00	1,716.00	2%
63574	Asst Director Comm Corr	0.00	88,149.21	79,644.00	79,644.00	0.00	0%
63580	Senior Work Crew Supervisor	0.00	40,892.81	40,893.00	41,050.00	157.00	0%
63581	Work Crew Supervisor	0.00	35,184.96	36,419.00	38,022.00	1,603.00	4%
63584	Residential Counselor	0.00	37,667.56	39,006.00	0.00	(39,006.00)	-100%
63585	Community Corrections Counselor	0.00	37,636.96	38,652.00	78,231.00	39,579.00	102%
63586	Lead Parole & Probation Officer	37,419.42	115,767.47	130,817.00	131,320.00	503.00	0%
63920	Temporary Help	0.00	3,437.50	0.00	0.00	0.00	N/A
63930	FICA	85,667.41	81,788.87	80,928.00	81,684.00	756.00	1%
63940	Workmans Compensation Tax	378.17	466.44	702.00	663.00	(39.00)	-6%
63941	Workmans Compensation	0.00	14,928.22	24,331.00	24,559.00	228.00	1%
63950	Medical Insurance	180,843.19	164,258.28	192,075.00	214,935.00	22,860.00	12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 282 - Klamath							
63951	Life Insurance	1,629.60	1,129.53	1,114.00	1,200.00	86.00	8%
63952	Short Term Disability	408.00	389.30	388.00	409.00	21.00	5%
63953	VEBA	35,715.88	17,778.27	11,389.00	11,967.00	578.00	5%
63960	Retirement - General	81,082.12	77,038.35	85,259.00	125,201.00	39,942.00	47%
63970	Retirement - PERS	31,902.37	45,009.07	48,019.00	42,190.00	(5,829.00)	-12%
63980	Unemployment Compensation	27,644.00	24,900.11	24,331.00	24,559.00	228.00	1%
63990	Cell Phone Allowance	10,640.00	11,740.00	11,760.00	12,240.00	480.00	4%
Account Classification Total: PS - Personnel Services		\$1,625,321.52	\$1,524,594.10	\$1,526,599.00	\$1,595,135.00	\$68,536.00	4%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	0.00	0.00	9,000.00	9,000.00	N/A
44040	Staff Travel & Training	0.00	0.00	0.00	16,000.00	16,000.00	N/A
44042	Travel - Respite	13,661.35	12,458.19	25,000.00	0.00	(25,000.00)	-100%
44050	Training	0.00	1,942.88	1,500.00	1,500.00	0.00	0%
44060	Janitorial Supplies	0.00	777.13	3,500.00	6,000.00	2,500.00	71%
44100	Supplies - Office	59.99	3,329.43	11,000.00	8,780.00	(2,220.00)	-20%
44110	Supplies - Other	21,891.74	14,063.60	10,000.00	8,500.00	(1,500.00)	-15%
44113	Office Equipment	0.00	0.00	6,000.00	2,500.00	(3,500.00)	-58%
44114	Office Furniture	0.00	0.00	7,500.00	1,280.00	(6,220.00)	-83%
44117	C C Supplies	0.00	2,232.68	2,372.00	1,500.00	(872.00)	-37%
44130	Supplies - Ammunition	517.98	2,376.25	4,300.00	6,500.00	2,200.00	51%
44203	Credit Card Fees	1,376.49	1,632.49	1,750.00	0.00	(1,750.00)	-100%
44250	Vehicle Fuel	15,630.38	13,491.29	20,000.00	18,000.00	(2,000.00)	-10%
44254	Vehicle Fuel - Work Crew	0.00	13,073.68	20,000.00	18,000.00	(2,000.00)	-10%
44260	Vehicle Maintenance & Repair	11,138.60	8,952.68	13,000.00	10,000.00	(3,000.00)	-23%
44276	Building Repair	0.00	0.00	2,000.00	3,500.00	1,500.00	75%
44645	Teleprocessing	8,182.77	7,885.19	12,500.00	12,500.00	0.00	0%
44650	Rent	0.00	0.00	3,182.00	3,800.00	618.00	19%
44670	Equipment	0.00	1,999.00	2,500.00	10,000.00	7,500.00	300%
44700	Postage	4,022.43	4,658.17	4,500.00	4,500.00	0.00	0%
44710	Publications / Periodicals	0.00	150.93	0.00	0.00	0.00	N/A
45000	Equipment Rental / Lease	0.00	4,358.20	1,070.00	0.00	(1,070.00)	-100%
45020	Contract Services	16,770.00	10,595.00	12,400.00	24,880.00	12,480.00	101%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 282 - Klamath							
45045	CQI Services	0.00	0.00	0.00	24,000.00	24,000.00	N/A
45095	Batters' Education	72,800.02	56,960.00	71,000.00	90,000.00	19,000.00	27%
45880	Computer Software	0.00	6,812.50	4,500.00	4,500.00	0.00	0%
46331	Work Crew Program	65.00	9,511.41	15,500.00	15,500.00	0.00	0%
46334	Transition House	3,648.67	3,267.70	5,600.00	5,100.00	(500.00)	-9%
46345	Release Subsidy	19,536.86	32,807.44	32,796.00	31,802.00	(994.00)	-3%
46600	Food	0.00	68.56	0.00	0.00	0.00	N/A
46603	Utilities	7,101.24	7,210.13	8,000.00	9,200.00	1,200.00	15%
46960	9-1-1 Communications	9,700.00	9,700.00	9,700.00	9,700.00	0.00	0%
47305	Jail Pod Program	170,492.00	170,381.00	152,497.00	197,100.00	44,603.00	29%
47310	Transition Center	158,666.00	0.00	0.00	0.00	0.00	N/A
47321	Outpatient Alc & Drug	7,000.00	0.00	0.00	30,000.00	30,000.00	N/A
47322	Progra Services	22,028.58	0.00	0.00	35,000.00	35,000.00	N/A
47391	Urinalysis	2,592.91	1,274.00	8,900.00	8,900.00	0.00	0%
47393	Program Urinalysis	0.00	1,077.71	2,111.00	0.00	(2,111.00)	-100%
47400	Electronic Surveillance	17,188.50	13,935.46	20,000.00	12,000.00	(8,000.00)	-40%
47401	Polygraph	26,910.00	28,203.88	40,000.00	40,000.00	0.00	0%
47405	Sex Offender Treatment	92,070.00	62,263.30	71,000.00	90,000.00	19,000.00	27%
99755	Risk Management	0.00	0.00	11,783.00	10,767.00	(1,016.00)	-9%
99760	Insurance/Liability	9,943.00	14,204.00	19,194.00	20,161.00	967.00	5%
99765	Insurance/Workmans Compensation	41,507.00	44,368.78	0.00	0.00	0.00	N/A
99770	Internal Services	132,964.00	132,964.00	132,964.00	82,486.00	(50,478.00)	-38%
99780	Space Rent	114,117.00	106,096.00	98,191.00	104,022.00	5,831.00	6%
99781	Steering Committee Hardware Charge	14,850.00	12,600.00	11,700.00	10,575.00	(1,125.00)	-10%
99782	Steering Committee User Charge	4,656.00	4,620.00	3,990.00	7,930.00	3,940.00	99%
Account Classification Total: MS - Material and Services		\$1,021,088.51	\$822,302.66	\$883,500.00	\$1,005,483.00	\$121,983.00	14%
CO - Capital Outlay							
88070	Office Equipment	6,485.44	0.00	12,400.00	0.00	(12,400.00)	-100%
88170	Facilities Improvement	0.00	0.00	15,000.00	0.00	(15,000.00)	-100%
88360	Equipment	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$6,485.44	\$0.00	\$32,400.00	\$0.00	(\$32,400.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 282 - Klamath							
DS - Debt Service							
99950	Interfund Loan Principal	0.00	78,206.73	44,510.00	0.00	(44,510.00)	-100%
99960	Interfund Loan Interest	0.00	793.27	294.00	0.00	(294.00)	-100%
Account Classification Total: DS - Debt Service		\$0.00	\$79,000.00	\$44,804.00	\$0.00	(\$44,804.00)	-100%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	156.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	1,694.00	2,233.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	26,000.37	1,663.58	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	15,000.00	12,500.00	32,500.00	50,543.00	18,043.00	56%
Account Classification Total: IF - Interfund Transfers		\$42,850.37	\$16,396.58	\$32,500.00	\$50,543.00	\$18,043.00	56%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	148,183.00	100,000.00	(48,183.00)	-33%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$148,183.00	\$100,000.00	(\$48,183.00)	-33%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	120,000.00	124,000.00	4,000.00	3%
99981	Unappropriated Fund Balance	524,951.70	382,823.54	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$524,951.70	\$382,823.54	\$120,000.00	\$124,000.00	\$4,000.00	3%
Sub Department Total: 282 - Klamath		\$3,220,697.54	\$2,825,116.88	\$2,787,986.00	\$2,875,161.00	\$87,175.00	3%
Fund Revenue	Total: 613 - Community Corrections	\$3,220,697.54	\$2,825,116.88	\$2,787,986.00	\$2,875,161.00	\$87,175.00	3%
Fund Expenditure	Total: 613 - Community Corrections	\$3,220,697.54	\$2,825,116.88	\$2,787,986.00	\$2,875,161.00	\$87,175.00	3%
Fund Net	Total: 613 - Community Corrections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 283 - Work Release Center							
<u>Revenues</u>							
CS - Charges for Service							
34126	Contracts - Doc Bed	126,174.12	0.00	0.00	0.00	0.00	N/A
34127	Lake CC	32,850.00	0.00	0.00	0.00	0.00	N/A
34128	Klamath CC	158,666.00	0.00	0.00	0.00	0.00	N/A
34129	Room & Board	6,455.52	0.00	0.00	0.00	0.00	N/A
34420	Revenues - Work Crew	188,699.30	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$512,844.94	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	24,030.25	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$24,030.25	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 283 - Work Release Center		\$536,875.19	\$0.00	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
PS - Personnel Services							
63441	Certification & Education	26.20	0.00	0.00	0.00	0.00	N/A
63574	Asst Director Comm Corr	78,000.00	0.00	0.00	0.00	0.00	N/A
63580	Senior Work Crew Supervisor	40,211.60	0.00	0.00	0.00	0.00	N/A
63581	Work Crew Supervisor	55,812.24	0.00	0.00	0.00	0.00	N/A
63582	ResidentialServices Aide	191,123.66	0.00	0.00	0.00	0.00	N/A
63583	Sr Residential Service Aide	23,471.71	0.00	0.00	0.00	0.00	N/A
63584	Residential Counselor	31,114.80	0.00	0.00	0.00	0.00	N/A
63585	Community Corrections Counselor	32,397.68	0.00	0.00	0.00	0.00	N/A
63900	Overtime	4,662.19	0.00	0.00	0.00	0.00	N/A
63930	FICA	32,298.14	0.00	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	256.69	0.00	0.00	0.00	0.00	N/A
63950	Medical Insurance	78,007.66	0.00	0.00	0.00	0.00	N/A
63951	Life Insurance	237.99	0.00	0.00	0.00	0.00	N/A
63952	Short Term Disability	197.36	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	35,292.73	0.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 283 - Work Release Center							
63980	Unemployment Compensation	10,922.00	0.00	0.00	0.00	0.00	N/A
63990	Cell Phone Allowance	4,180.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$618,212.65	\$0.00	\$0.00	\$0.00	\$0.00	0%
 MS - Material and Services							
44042	Travel - Respite	4,944.47	0.00	0.00	0.00	0.00	N/A
44060	Janitorial Supplies	5,182.83	0.00	0.00	0.00	0.00	N/A
44110	Supplies - Other	3,718.52	0.00	0.00	0.00	0.00	N/A
44117	C C Supplies	1,704.61	0.00	0.00	0.00	0.00	N/A
44254	Vehicle Fuel - Work Crew	22,597.33	0.00	0.00	0.00	0.00	N/A
46331	Work Crew Program	8,807.07	0.00	0.00	0.00	0.00	N/A
46345	Release Subsidy	(26.03)	0.00	0.00	0.00	0.00	N/A
46600	Food	42,538.04	0.00	0.00	0.00	0.00	N/A
46603	Utilities	8,396.20	0.00	0.00	0.00	0.00	N/A
46612	Clothing	857.37	0.00	0.00	0.00	0.00	N/A
46620	Medical Expenses	4,067.07	0.00	0.00	0.00	0.00	N/A
47391	Urinalysis	3,976.88	0.00	0.00	0.00	0.00	N/A
99760	Insurance/Liability	4,261.00	0.00	0.00	0.00	0.00	N/A
99765	Insurance/Workmans Compensation	17,790.00	0.00	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	3,834.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$132,649.36	\$0.00	\$0.00	\$0.00	\$0.00	0%
 CO - Capital Outlay							
88070	Office Equipment	6,613.00	0.00	0.00	0.00	0.00	N/A
88170	Facilities Improvement	625.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$7,238.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
 DS - Debt Service							
99950	Interfund Loan Principal	41,946.55	0.00	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	853.45	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$42,800.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 613 - Community Corrections							
Department: 175 - Community Corrections							
Sub Department: 283 - Work Release Center							
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	6,661.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	539.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$7,200.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	(271,224.82)	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		(\$271,224.82)	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 283 - Work Release Center		\$536,875.19	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 613 - Community Corrections	\$536,875.19	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 613 - Community Corrections	\$536,875.19	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 613 - Community Corrections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 290 - Court Facility Security							
Department: 189 - Court Facility Security							
<u>Revenues</u>							
FF - Fines and Forfeitures							
34300	Fees - Court	39,587.29	85,807.02	70,279.00	39,000.00	(31,279.00)	-45%
Account Classification Total: FF - Fines and Forfeitures		\$39,587.29	\$85,807.02	\$70,279.00	\$39,000.00	(\$31,279.00)	-45%
IN - Interest							
39150	Investments - Interest On	226.82	65.66	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$226.82	\$65.66	\$0.00	\$0.00	\$0.00	0%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	16,064.38	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$16,064.38	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	52,046.79	3,602.55	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$52,046.79	\$3,602.55	\$0.00	\$0.00	\$0.00	0%
Department Total: 189 - Court Facility Security		\$107,925.28	\$89,475.23	\$70,279.00	\$39,000.00	(\$31,279.00)	-45%
<u>Expenditures</u>							
PS - Personnel Services							
63850	Court Security Officer	78,088.32	41,550.43	59,784.00	30,007.00	(29,777.00)	-50%
63881	Sick Leave Incentive	200.00	0.00	0.00	0.00	0.00	N/A
63900	Overtime	1,868.82	415.43	0.00	0.00	0.00	N/A
63930	FICA	5,743.21	3,210.40	4,573.00	2,296.00	(2,277.00)	-50%
63940	Workmans Compensation Tax	50.31	39.13	72.00	28.00	(44.00)	-61%
63941	Workmans Compensation	0.00	640.60	1,375.00	690.00	(685.00)	-50%
63950	Medical Insurance	10,472.54	0.00	0.00	0.00	0.00	N/A
63951	Life Insurance	92.07	0.00	0.00	0.00	0.00	N/A
63952	Short Term Disability	18.70	0.00	0.00	0.00	0.00	N/A
63953	VEBA	640.67	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	3,084.04	(4,934.42)	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	1,815.00	1,322.72	1,375.00	690.00	(685.00)	-50%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 290 - Court Facility Security							
Department: 189 - Court Facility Security							
Account Classification Total: PS - Personnel Services		\$102,073.68	\$42,244.29	\$67,179.00	\$33,711.00	(\$33,468.00)	-50%
MS - Material and Services							
44090	Operating Expenses	2,076.60	0.00	2,500.00	0.00	(2,500.00)	-100%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	0.00	(100.00)	-100%
45021	Interest Expense	0.00	19.40	0.00	0.00	0.00	N/A
45770	Uniform Replacement	172.45	196.43	500.00	200.00	(300.00)	-60%
Account Classification Total: MS - Material and Services		\$2,249.05	\$215.83	\$3,100.00	\$200.00	(\$2,900.00)	-94%
DS - Debt Service							
99950	Interfund Loan Principal	0.00	16,064.38	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$0.00	\$16,064.38	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99820	Trans - PERS Reserve	0.00	4,934.42	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$4,934.42	\$0.00	\$0.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	5,089.00	5,089.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$5,089.00	\$5,089.00	
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	3,602.55	26,016.31	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$3,602.55	\$26,016.31	\$0.00	\$0.00	\$0.00	0%
Department Total: 189 - Court Facility Security		\$107,925.28	\$89,475.23	\$70,279.00	\$39,000.00	(\$31,279.00)	-45%
Fund Revenue	Total: 290 - Court Facility Security	\$107,925.28	\$89,475.23	\$70,279.00	\$39,000.00	(\$31,279.00)	-45%
Fund Expenditure	Total: 290 - Court Facility Security	\$107,925.28	\$89,475.23	\$70,279.00	\$39,000.00	(\$31,279.00)	-45%
Fund Net	Total: 290 - Court Facility Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-45%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9345 - Interoperable Radio Comm							
Department: 211 - Sheriff							
Sub Department: 218 - Interoperability Communications							
<u>Revenues</u>							
IG - Intergovernmental							
33408	Grants - Federal	0.00	0.00	0.00	73,540.00	73,540.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$73,540.00	\$73,540.00	
CS - Charges for Service							
32190	Revenues - Radio Maintenance	95,076.99	99,858.61	100,000.00	100,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$95,076.99	\$99,858.61	\$100,000.00	\$100,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,506.23	1,096.33	2,525.00	1,200.00	(1,325.00)	-52%
Account Classification Total: IN - Interest		\$1,506.23	\$1,096.33	\$2,525.00	\$1,200.00	(\$1,325.00)	-52%
FB - Fund Balances							
31001	Beginning Fund Balance	146,390.24	211,224.61	234,499.00	285,318.00	50,819.00	22%
Account Classification Total: FB - Fund Balances		\$146,390.24	\$211,224.61	\$234,499.00	\$285,318.00	\$50,819.00	22%
Sub Department Total: 218 - Interoperability Communications		\$242,973.46	\$312,179.55	\$337,024.00	\$460,058.00	\$123,034.00	37%
<u>Expenditures</u>							
MS - Material and Services							
44040	Staff Travel & Training	55.39	0.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	2,882.43	13,987.60	4,433.00	4,000.00	(433.00)	-10%
44620	Utilities - Electricity	4,020.17	7,330.31	7,800.00	7,800.00	0.00	0%
44650	Rent	24,708.69	23,901.12	28,359.00	28,359.00	0.00	0%
44670	Equipment	0.00	7,998.15	0.00	138,540.00	138,540.00	N/A
45020	Contract Services	0.00	9,941.73	18,000.00	12,000.00	(6,000.00)	-33%
45100	Advertising	82.17	0.00	0.00	0.00	0.00	N/A
46603	Utilities	0.00	323.82	0.00	0.00	0.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	5,526.00	5,526.00	N/A
Account Classification Total: MS - Material and Services		\$31,748.85	\$63,482.73	\$58,592.00	\$196,225.00	\$137,633.00	235%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9345 - Interoperable Radio Comm							
Department: 211 - Sheriff							
Sub Department: 218 - Interoperability Communications							
CO - Capital Outlay							
88190	Communications Equipment	0.00	0.00	65,000.00	0.00	(65,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$65,000.00	\$0.00	(\$65,000.00)	-100%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	13,432.00	13,833.00	401.00	3%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$13,432.00	\$13,833.00	\$401.00	3%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	200,000.00	250,000.00	50,000.00	25%
99981	Unappropriated Fund Balance	211,224.61	248,696.82	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$211,224.61	\$248,696.82	\$200,000.00	\$250,000.00	\$50,000.00	25%
Sub Department Total: 218 - Interoperability Communications		\$242,973.46	\$312,179.55	\$337,024.00	\$460,058.00	\$123,034.00	37%
Fund Revenue	Total: 9345 - Interoperable Radio Comm	\$242,973.46	\$312,179.55	\$337,024.00	\$460,058.00	\$123,034.00	37%
Fund Expenditure	Total: 9345 - Interoperable Radio Comm	\$242,973.46	\$312,179.55	\$337,024.00	\$460,058.00	\$123,034.00	37%
Fund Net	Total: 9345 - Interoperable Radio Comm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	37%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Revenues							
LP - Licenses, Fees and Permits							
32120	Permits - Gun	68,456.00	70,012.00	45,000.00	65,000.00	20,000.00	44%
34030	Fees - Sheriff	70,602.36	72,867.70	68,000.00	70,000.00	2,000.00	3%
34231	Fees - NSF Check	693.00	72.00	100.00	100.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$139,751.36	\$142,951.70	\$113,100.00	\$135,100.00	\$22,000.00	19%
IG - Intergovernmental							
33040	City of Klamath Falls	0.00	633,000.00	0.00	0.00	0.00	N/A
33460	SB 1065 Correct & Drug	26,265.35	21,668.53	25,000.00	10,000.00	(15,000.00)	-60%
33660	Grants	11,230.00	14,155.00	2,155.00	0.00	(2,155.00)	-100%
33785	Projects - Marijuan Erad	6,160.00	23,463.74	0.00	5,000.00	5,000.00	N/A
37700	Grants - Justice Dept	18,056.58	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$61,711.93	\$692,287.27	\$27,155.00	\$15,000.00	(\$12,155.00)	-45%
CS - Charges for Service							
33770	Revenues - Prisoner Transport	14,513.58	6,282.70	9,500.00	5,000.00	(4,500.00)	-47%
33911	Reimb - Inmate Housing	28,748.35	12,455.27	10,000.00	5,000.00	(5,000.00)	-50%
34020	Contracts - Police Service	327,758.90	318,481.58	273,724.00	295,677.00	21,953.00	8%
34125	Fees - Sanction	198,907.00	200,880.00	182,931.00	182,997.00	66.00	0%
34405	Medical Costs Recovered	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
34475	Telephone Commission	6,763.99	11,750.84	15,000.00	15,000.00	0.00	0%
36120	Settlements - Insurance	0.00	30,168.21	0.00	0.00	0.00	N/A
36730	Reim - Postage	0.00	150.00	100.00	0.00	(100.00)	-100%
Account Classification Total: CS - Charges for Service		\$586,691.82	\$590,168.60	\$501,255.00	\$513,674.00	\$12,419.00	2%
FF - Fines and Forfeitures							
35120	Fines - Traffic	18,456.03	21,056.92	12,000.00	14,000.00	2,000.00	17%
35151	Fees - Towing Admin	8,900.00	7,100.00	5,000.00	6,000.00	1,000.00	20%
Account Classification Total: FF - Fines and Forfeitures		\$27,356.03	\$28,156.92	\$17,000.00	\$20,000.00	\$3,000.00	18%
IN - Interest							
39150	Investments - Interest On	0.00	0.54	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$0.54	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	60,178.29	26,495.52	14,000.00	15,000.00	1,000.00	7%
Account Classification Total: MI - Miscellaneous		\$60,178.29	\$26,495.52	\$14,000.00	\$15,000.00	\$1,000.00	7%
TI - Interfund Transfers							

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
36330	Trans - General Non Dept	6,123,908.60	5,779,395.61	5,341,870.00	4,905,628.00	(436,242.00)	-8%
39037	Trans - Road Reserve	0.00	0.00	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
Account Classification Total: TI - Interfund Transfers		\$6,123,908.60	\$5,779,395.61	\$7,341,870.00	\$5,905,628.00	(\$1,436,242.00)	-20%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	10,886.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$10,886.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 211 - Sheriff		\$6,999,598.03	\$7,270,342.16	\$8,014,380.00	\$6,604,402.00	(\$1,409,978.00)	-18%

Expenditures

PS - Personnel Services

60020	Sheriff	81,240.48	89,163.76	88,148.00	89,843.00	1,695.00	2%
60130	Lieutenant	158,516.88	157,455.36	172,859.00	174,554.00	1,695.00	1%
60170	Administrative Assistant	47,424.00	48,422.40	48,422.00	48,422.00	0.00	0%
60171	Sheriff Office Manager	55,110.68	51,377.63	61,403.00	0.00	(61,403.00)	-100%
60220	Patrol Sergeant	300,328.66	359,025.06	313,746.00	311,492.00	(2,254.00)	-1%
60240	Corporal	40,151.13	18,028.22	0.00	0.00	0.00	N/A
60260	Patrol Deputy II	858,782.31	690,792.43	880,490.00	522,811.00	(357,679.00)	-41%
60290	Civil Deputy	60,820.41	19,360.80	0.00	46,182.00	46,182.00	N/A
60291	Civilian Evidence Tech	15,295.30	16,484.86	22,264.00	20,199.00	(2,065.00)	-9%
60300	Investigator	202,991.47	104,128.24	220,305.00	190,978.00	(29,327.00)	-13%
60310	Sr Civil Deputy	21,145.69	44,924.16	46,541.00	50,519.00	3,978.00	9%
60320	Records Clerk/Dispatch	144,421.64	138,063.64	140,236.00	136,710.00	(3,526.00)	-3%
60360	Corrections Officer	900,386.96	1,282,708.02	1,381,962.00	987,238.00	(394,724.00)	-29%
60380	Corrections Clerk	69,542.15	42,704.81	95,487.00	62,896.00	(32,591.00)	-34%
60470	Corrections Sergeant	199,459.32	228,588.21	235,777.00	241,956.00	6,179.00	3%
60493	Finance/Budget Manager	0.00	0.00	0.00	47,928.00	47,928.00	N/A
60604	Clerk II	21,151.10	0.00	0.00	0.00	0.00	N/A
61050	Cook	54,401.08	65,540.10	69,483.00	48,954.00	(20,529.00)	-30%
61051	Food Services Coord	39,642.10	41,770.96	40,893.00	41,050.00	157.00	0%
62380	Medical Assistant(Non Certified)	34,291.10	73,629.80	73,692.00	78,059.00	4,367.00	6%
62390	Nurse Practitioner	31,207.95	9,350.00	68,640.00	68,904.00	264.00	0%
63100	Facilities System Manager	41,956.98	60,537.25	63,519.00	48,065.00	(15,454.00)	-24%
63433	Emergency Med Tech I	34,285.92	0.00	0.00	0.00	0.00	N/A
63440	Detective Differential	28,296.81	22,052.40	0.00	0.00	0.00	N/A
63441	Certification & Education	62,231.92	57,391.70	0.00	0.00	0.00	N/A
63880	Resident Differential	13,767.57	12,013.58	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	24,200.00	21,400.00	34,400.00	30,687.00	(3,713.00)	-11%
63900	Overtime	144,271.39	139,248.98	168,537.00	126,940.00	(41,597.00)	-25%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
63920	Temporary Help	24,457.96	24,985.00	15,974.00	16,036.00	62.00	0%
63930	FICA	264,687.98	283,282.87	324,525.00	260,015.00	(64,510.00)	-20%
63940	Workmans Compensation Tax	1,288.89	1,780.34	2,793.00	1,685.00	(1,108.00)	-40%
63941	Workmans Compensation	0.00	52,435.74	96,765.00	78,175.00	(18,590.00)	-19%
63950	Medical Insurance	685,297.58	633,056.68	867,876.00	702,822.00	(165,054.00)	-19%
63951	Life Insurance	5,277.17	4,539.91	5,221.00	3,848.00	(1,373.00)	-26%
63952	Short Term Disability	1,293.70	1,290.30	1,490.00	1,142.00	(348.00)	-23%
63953	VEBA	91,239.34	104,596.34	66,992.00	51,935.00	(15,057.00)	-22%
63960	Retirement - General	63,097.15	58,722.13	74,133.00	123,189.00	49,056.00	66%
63970	Retirement - PERS	187,552.29	267,695.97	309,604.00	182,779.00	(126,825.00)	-41%
63980	Unemployment Compensation	80,812.00	85,837.10	95,509.00	76,075.00	(19,434.00)	-20%
63990	Cell Phone Allowance	7,995.00	8,055.00	9,360.00	8,460.00	(900.00)	-10%
Account Classification Total: PS - Personnel Services		\$5,098,320.06	\$5,320,439.75	\$6,097,046.00	\$4,880,548.00	(\$1,216,498.00)	-20%

MS - Material and Services

44010	Mgmt Travel & Training	4,813.98	5,557.71	4,500.00	4,500.00	0.00	0%
44030	Supv Travel & Training	9,641.88	9,672.74	13,175.00	6,740.00	(6,435.00)	-49%
44040	Staff Travel & Training	18,683.36	21,088.16	23,828.00	12,799.00	(11,029.00)	-46%
44100	Supplies - Office	24,241.43	31,167.25	26,055.00	24,203.00	(1,852.00)	-7%
44110	Supplies - Other	12,202.48	11,546.05	19,130.00	15,405.00	(3,725.00)	-19%
44120	Supplies - Identification	5,074.15	5,876.98	1,900.00	1,900.00	0.00	0%
44122	Supplies - Conservation	6,160.00	14,881.65	0.00	5,000.00	5,000.00	N/A
44130	Supplies - Ammunition	7,292.00	8,536.49	9,965.00	8,929.00	(1,036.00)	-10%
44200	Dues / Fees	2,191.92	1,846.04	3,100.00	3,100.00	0.00	0%
44230	Vehicle Outfitting	23,190.87	3,016.90	9,770.00	7,583.00	(2,187.00)	-22%
44250	Vehicle Fuel	127,647.94	144,919.42	143,960.00	96,710.00	(47,250.00)	-33%
44260	Vehicle Maintenance & Repair	39,013.34	59,426.52	52,500.00	41,909.00	(10,591.00)	-20%
44280	Radio / TV Maint / Repair	4,310.41	7,114.78	10,060.00	6,780.00	(3,280.00)	-33%
44283	Computer Maintenance	4,263.30	5,533.67	7,000.00	7,000.00	0.00	0%
44290	Uniform Maintenance & Repair	7,094.75	7,593.50	11,950.00	10,450.00	(1,500.00)	-13%
44300	Equip Maintenance & Repair	9,914.08	15,272.71	13,216.00	17,000.00	3,784.00	29%
44510	Teletype Services	0.00	0.00	4,000.00	0.00	(4,000.00)	-100%
44568	LLEBG Grant	2,980.00	0.00	0.00	0.00	0.00	N/A
44640	Telephone	76,724.96	77,029.72	49,567.00	48,700.00	(867.00)	-2%
44650	Rent	1,326.00	1,716.00	1,000.00	750.00	(250.00)	-25%
44700	Postage	5,629.29	4,253.74	4,470.00	4,370.00	(100.00)	-2%
45080	Medical Services / Supplies	52,236.40	56,709.94	111,699.00	85,779.00	(25,920.00)	-23%
45111	Software Support	0.00	0.00	17,600.00	17,600.00	0.00	0%
45770	Uniform Replacement	5,096.60	12,283.00	20,498.00	13,312.00	(7,186.00)	-35%
46000	Tires	19,287.56	20,268.50	15,024.00	13,697.00	(1,327.00)	-9%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
46420	Photocopy Costs	5,904.46	4,695.59	6,560.00	6,500.00	(60.00)	-1%
46470	Prisoner Transport	1,626.56	501.01	3,500.00	3,500.00	0.00	0%
46500	Kitchen Utensils	1,371.92	366.69	1,500.00	1,500.00	0.00	0%
46530	Claims Reserve	556.39	5,401.68	10,000.00	7,145.00	(2,855.00)	-29%
46600	Food	85,419.43	97,411.04	124,704.00	88,894.00	(35,810.00)	-29%
46610	Prisoner Bedding & Clothing	4,220.85	7,600.07	14,000.00	14,000.00	0.00	0%
46960	9-1-1 Communications	18,100.00	18,100.00	18,100.00	18,100.00	0.00	0%
99755	Risk Management	0.00	0.00	87,395.00	98,808.00	11,413.00	13%
99760	Insurance/Liability	162,138.00	162,138.00	142,359.00	179,495.00	37,136.00	26%
99765	Insurance/Workmans Compensation	167,011.00	123,361.26	0.00	0.00	0.00	N/A
99770	Internal Services	190,727.00	219,123.00	205,043.00	245,209.00	40,166.00	20%
99780	Space Rent	400,477.00	496,796.00	473,657.00	497,751.00	24,094.00	5%
99781	Steering Committee Hardware Charge	30,600.00	31,500.00	32,400.00	23,400.00	(9,000.00)	-28%
99782	Steering Committee User Charge	19,032.00	19,320.00	18,690.00	21,960.00	3,270.00	17%
Account Classification Total: MS - Material and Services		\$1,556,201.31	\$1,711,625.81	\$1,711,875.00	\$1,660,478.00	(\$51,397.00)	-3%
IF - Interfund Transfers							
99173	Trans - S&R Operations	24,075.00	21,175.00	46,183.00	46,183.00	0.00	0%
99256	Trans - Marine Fund	28,136.00	24,027.00	19,019.00	0.00	(19,019.00)	-100%
99460	Trans - Equip Rent & Revolving	76,556.58	78,257.00	78,257.00	17,193.00	(61,064.00)	-78%
99783	Trans - Phones	2,364.00	3,619.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	151,945.08	9,893.07	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	62,000.00	101,305.53	62,000.00	0.00	(62,000.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$345,076.66	\$238,276.60	\$205,459.00	\$63,376.00	(\$142,083.00)	-69%
Department Total: 211 - Sheriff		\$6,999,598.03	\$7,270,342.16	\$8,014,380.00	\$6,604,402.00	(\$1,409,978.00)	-18%
Fund Revenue	Total: 100 - General Fund	\$6,999,598.03	\$7,270,342.16	\$8,014,380.00	\$6,604,402.00	(\$1,409,978.00)	-18%
Fund Expenditure	Total: 100 - General Fund	\$6,999,598.03	\$7,270,342.16	\$8,014,380.00	\$6,604,402.00	(\$1,409,978.00)	-18%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-18%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 100 - General Fund

Department: 211 - Sheriff

Sub Department: 101 - Administration

Revenues

TI - Interfund Transfers

36330	Trans - General Non Dept	340,527.21	299,521.22	302,198.00	815,376.00	513,178.00	170%
Account Classification Total: TI - Interfund Transfers		\$340,527.21	\$299,521.22	\$302,198.00	\$815,376.00	\$513,178.00	170%

Sub Department Total: 101 - Administration		\$340,527.21	\$299,521.22	\$302,198.00	\$815,376.00	\$513,178.00	170%
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Expenditures

PS - Personnel Services

60020	Sheriff	81,240.48	89,163.76	88,148.00	89,843.00	1,695.00	2%
60170	Administrative Assistant	47,424.00	48,422.40	48,422.00	48,422.00	0.00	0%
60171	Sheriff Office Manager	55,110.68	51,377.63	61,403.00	0.00	(61,403.00)	-100%
60493	Finance/Budget Manager	0.00	0.00	0.00	47,928.00	47,928.00	N/A
63930	FICA	12,787.36	13,810.14	15,330.00	14,428.00	(902.00)	-6%
63940	Workmans Compensation Tax	(4.11)	70.03	112.00	88.00	(24.00)	-21%
63941	Workmans Compensation	0.00	2,028.32	3,804.00	4,338.00	534.00	14%
63950	Medical Insurance	21,622.66	21,132.20	24,300.00	27,900.00	3,600.00	15%
63951	Life Insurance	149.64	129.84	128.00	128.00	0.00	0%
63952	Short Term Disability	40.80	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	10,341.35	10,076.04	11,568.00	30,175.00	18,607.00	161%
63970	Retirement - PERS	5,284.30	9,028.47	9,837.00	0.00	(9,837.00)	-100%
63980	Unemployment Compensation	2,326.00	2,325.22	2,548.00	2,238.00	(310.00)	-12%
63990	Cell Phone Allowance	2,400.00	2,400.00	2,400.00	2,400.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$238,723.16	\$250,004.85	\$268,041.00	\$267,929.00	(\$112.00)	0%

MS - Material and Services

44010	Mgmt Travel & Training	4,813.98	5,557.71	4,500.00	4,500.00	0.00	0%
44200	Dues / Fees	1,407.00	1,080.00	800.00	800.00	0.00	0%
44290	Uniform Maintenance & Repair	149.38	116.32	300.00	300.00	0.00	0%
99755	Risk Management	0.00	0.00	1,493.00	98,808.00	97,315.00	6518%
99760	Insurance/Liability	6,686.00	6,686.00	2,432.00	179,495.00	177,063.00	7281%
99765	Insurance/Workmans Compensation	7,911.00	5,882.68	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE Budget Worksheet Report

			2011 Actual	2012 Actual	2013 Amended			Percentage
Account Number	Description		Amount	Amount	Budget	2014 Proposed	Change	Change
Fund: 100 - General Fund								
Department: 211 - Sheriff								
Sub Department: 101 - Administration								
99770	Internal Services		11,966.00	11,966.00	6,686.00	245,209.00	238,523.00	3567%
99780	Space Rent		61,690.00	15,233.00	15,516.00	15,615.00	99.00	1%
99781	Steering Committee Hardware Charge		1,800.00	1,800.00	1,800.00	1,500.00	(300.00)	-17%
99782	Steering Committee User Charge		1,074.00	630.00	630.00	1,220.00	590.00	94%
Account Classification Total: MS - Material and Services			\$97,497.36	\$48,951.71	\$34,157.00	\$547,447.00	\$513,290.00	1503%
IF - Interfund Transfers								
99783	Trans - Phones		0.00	231.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve		4,306.69	333.66	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers			\$4,306.69	\$564.66	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 101 - Administration			\$340,527.21	\$299,521.22	\$302,198.00	\$815,376.00	\$513,178.00	170%
Fund Revenue	Total: 100 - General Fund		\$340,527.21	\$299,521.22	\$302,198.00	\$815,376.00	\$513,178.00	170%
Fund Expenditure	Total: 100 - General Fund		\$340,527.21	\$299,521.22	\$302,198.00	\$815,376.00	\$513,178.00	170%
Fund Net	Total: 100 - General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	170%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 212 - Patrol							
<u>Revenues</u>							
IG - Intergovernmental							
33785	Projects - Marijuana Erad	6,160.00	23,463.74	0.00	5,000.00	5,000.00	N/A
37700	Grants - Justice Dept	18,056.58	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$24,216.58	\$23,463.74	\$0.00	\$5,000.00	\$5,000.00	
CS - Charges for Service							
34020	Contracts - Police Service	327,758.90	318,481.58	273,724.00	295,677.00	21,953.00	8%
36120	Settlements - Insurance	0.00	30,168.21	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$327,758.90	\$348,649.79	\$273,724.00	\$295,677.00	\$21,953.00	8%
FF - Fines and Forfeitures							
35120	Fines - Traffic	18,456.03	21,056.92	12,000.00	14,000.00	2,000.00	17%
Account Classification Total: FF - Fines and Forfeitures		\$18,456.03	\$21,056.92	\$12,000.00	\$14,000.00	\$2,000.00	17%
MI - Miscellaneous							
36100	Miscellaneous	19,643.32	15,455.83	14,000.00	10,000.00	(4,000.00)	-29%
Account Classification Total: MI - Miscellaneous		\$19,643.32	\$15,455.83	\$14,000.00	\$10,000.00	(\$4,000.00)	-29%
TI - Interfund Transfers							
36330	Trans - General Non Dept	2,663,964.99	2,089,289.29	540,468.00	619,060.00	78,592.00	15%
39037	Trans - Road Reserve	0.00	0.00	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
Account Classification Total: TI - Interfund Transfers		\$2,663,964.99	\$2,089,289.29	\$2,540,468.00	\$1,619,060.00	(\$921,408.00)	-36%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	10,886.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$10,886.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 212 - Patrol		\$3,054,039.82	\$2,508,801.57	\$2,840,192.00	\$1,943,737.00	(\$896,455.00)	-32%

Expenditures

PS - Personnel Services

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 212 - Patrol							
60130	Lieutenant	77,704.32	65,196.80	84,735.00	84,735.00	0.00	0%
60220	Patrol Sergeant	294,161.66	267,230.45	233,046.00	230,792.00	(2,254.00)	-1%
60240	Corporal	26,503.45	18,028.22	0.00	0.00	0.00	N/A
60260	Patrol Deputy II	854,750.11	638,287.55	825,845.00	522,811.00	(303,034.00)	-37%
60291	Civilian Evidence Tech	15,295.30	16,484.86	22,264.00	20,199.00	(2,065.00)	-9%
60300	Investigator	202,991.47	104,128.24	220,305.00	190,978.00	(29,327.00)	-13%
63440	Detective Differential	28,296.81	22,052.40	0.00	0.00	0.00	N/A
63441	Certification & Education	43,980.02	31,318.60	0.00	0.00	0.00	N/A
63880	Resident Differential	13,613.46	11,819.84	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	12,400.00	8,000.00	15,200.00	13,559.00	(1,641.00)	-11%
63900	Overtime	70,493.63	61,351.39	98,687.00	57,090.00	(41,597.00)	-42%
63920	Temporary Help	0.00	0.00	15,974.00	16,036.00	62.00	0%
63930	FICA	117,350.45	92,785.35	115,530.00	87,236.00	(28,294.00)	-24%
63940	Workmans Compensation Tax	551.85	507.75	878.00	496.00	(382.00)	-44%
63941	Workmans Compensation	0.00	16,730.98	34,735.00	26,228.00	(8,507.00)	-24%
63950	Medical Insurance	271,766.28	173,019.30	275,880.00	208,440.00	(67,440.00)	-24%
63951	Life Insurance	2,444.10	1,413.78	1,893.00	1,377.00	(516.00)	-27%
63952	Short Term Disability	496.40	329.80	449.00	326.00	(123.00)	-27%
63953	VEBA	46,556.51	27,136.84	25,247.00	17,680.00	(7,567.00)	-30%
63970	Retirement - PERS	98,666.02	104,676.15	131,980.00	72,919.00	(59,061.00)	-45%
63980	Unemployment Compensation	38,269.00	27,199.13	34,735.00	26,228.00	(8,507.00)	-24%
63990	Cell Phone Allowance	3,450.00	3,735.00	4,140.00	4,140.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$2,219,740.84	\$1,691,432.43	\$2,141,523.00	\$1,581,270.00	(\$560,253.00)	-26%

MS - Material and Services

44030	Supv Travel & Training	5,001.01	5,072.55	3,740.00	3,740.00	0.00	0%
44040	Staff Travel & Training	13,372.54	15,023.18	12,724.00	8,462.00	(4,262.00)	-33%
44100	Supplies - Office	7,497.59	8,275.68	9,955.00	7,203.00	(2,752.00)	-28%
44110	Supplies - Other	9,237.85	6,348.21	9,750.00	7,055.00	(2,695.00)	-28%
44120	Supplies - Indent	4,845.45	5,876.98	1,350.00	1,350.00	0.00	0%
44122	Supplies - Conservation	6,160.00	14,881.65	0.00	5,000.00	5,000.00	N/A
44130	Supplies - Ammunition	4,480.00	8,504.51	6,465.00	5,429.00	(1,036.00)	-16%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 212 - Patrol							
44200	Dues / Fees	380.97	282.93	1,200.00	1,200.00	0.00	0%
44230	Vehicle Outfitting	23,190.87	2,229.72	8,020.00	5,833.00	(2,187.00)	-27%
44250	Vehicle Fuel	123,818.24	143,413.05	133,460.00	86,210.00	(47,250.00)	-35%
44260	Vehicle Maintenance & Repair	35,286.20	53,413.04	48,000.00	34,909.00	(13,091.00)	-27%
44280	Radio / TV Maint / Repair	3,176.41	6,152.71	5,530.00	5,530.00	0.00	0%
44283	Computer Maintenance	1,363.93	1,741.96	3,000.00	3,000.00	0.00	0%
44290	Uniform Maintenance & Repair	2,948.31	3,203.63	5,500.00	4,000.00	(1,500.00)	-27%
44510	Teletype Services	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
44568	LLEBG Grant	2,980.00	0.00	0.00	0.00	0.00	N/A
44640	Telephone	55,373.57	51,446.18	35,300.00	31,700.00	(3,600.00)	-10%
44650	Rent	1,326.00	1,716.00	1,000.00	750.00	(250.00)	-25%
44700	Postage	93.93	56.00	350.00	250.00	(100.00)	-29%
45111	Software Support	0.00	0.00	4,950.00	4,950.00	0.00	0%
45770	Uniform Replacement	4,254.15	10,641.31	12,116.00	8,812.00	(3,304.00)	-27%
46000	Tires	17,356.22	15,767.06	12,200.00	8,873.00	(3,327.00)	-27%
46420	Photocopy Costs	3,482.14	1,180.05	1,000.00	1,000.00	0.00	0%
46530	Claims Reserve	556.39	5,401.68	10,000.00	7,145.00	(2,855.00)	-29%
46960	9-1-1 Communications	18,100.00	18,100.00	18,100.00	18,100.00	0.00	0%
99755	Risk Management	0.00	0.00	27,823.00	0.00	(27,823.00)	-100%
99760	Insurance/Liability	70,204.00	70,204.00	45,322.00	0.00	(45,322.00)	-100%
99765	Insurance/Workmans Compensation	83,066.00	66,335.02	0.00	0.00	0.00	N/A
99770	Internal Services	98,320.00	98,320.00	98,320.00	0.00	(98,320.00)	-100%
99780	Space Rent	0.00	28,319.00	28,972.00	29,563.00	591.00	2%
99781	Steering Committee Hardware Charge	15,300.00	15,300.00	17,550.00	14,325.00	(3,225.00)	-18%
99782	Steering Committee User Charge	9,954.00	8,400.00	7,770.00	11,895.00	4,125.00	53%
Account Classification Total: MS - Material and Services		\$621,125.77	\$665,606.10	\$571,467.00	\$316,284.00	(\$255,183.00)	-45%

IF - Interfund Transfers

99173	Trans - S&R Operations	24,075.00	21,175.00	46,183.00	46,183.00	0.00	0%
99256	Trans - Marine Fund	28,136.00	24,027.00	19,019.00	0.00	(19,019.00)	-100%
99460	Trans - Equip Rent & Revolving	18,056.58	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	493.00	1,386.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE Budget Worksheet Report

Account Number Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 212 - Patrol							
99820	Trans - PERS Reserve	80,412.63	3,869.51	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	62,000.00	101,305.53	62,000.00	0.00	(62,000.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$213,173.21	\$151,763.04	\$127,202.00	\$46,183.00	(\$81,019.00)	-64%
Sub Department Total: 212 - Patrol		\$3,054,039.82	\$2,508,801.57	\$2,840,192.00	\$1,943,737.00	(\$896,455.00)	-32%
Fund Revenue	Total: 100 - General Fund	\$3,054,039.82	\$2,508,801.57	\$2,840,192.00	\$1,943,737.00	(\$896,455.00)	-32%
Fund Expenditure	Total: 100 - General Fund	\$3,054,039.82	\$2,508,801.57	\$2,840,192.00	\$1,943,737.00	(\$896,455.00)	-32%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-32%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 213 - Corrections							
<u>Revenues</u>							
IG - Intergovernmental							
33040	City of Klamath Falls	0.00	633,000.00	0.00	0.00	0.00	N/A
33460	SB 1065 Correct & Drug	26,265.35	21,668.53	25,000.00	10,000.00	(15,000.00)	-60%
33660	Grants	11,230.00	14,155.00	2,155.00	0.00	(2,155.00)	-100%
Account Classification Total: IG - Intergovernmental		\$37,495.35	\$668,823.53	\$27,155.00	\$10,000.00	(\$17,155.00)	-63%
CS - Charges for Service							
33770	Revenues - Prisoner Transport	14,513.58	6,282.70	9,500.00	5,000.00	(4,500.00)	-47%
33911	Reimb - Inmate Housing	28,748.35	12,455.27	10,000.00	5,000.00	(5,000.00)	-50%
34125	Fees - Sanction	198,907.00	200,880.00	182,931.00	182,997.00	66.00	0%
34405	Medical Costs Recovered	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
34475	Telephone Commission	6,763.99	11,750.84	15,000.00	15,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$258,932.92	\$241,368.81	\$227,431.00	\$217,997.00	(\$9,434.00)	-4%
IN - Interest							
39150	Investments - Interest On	0.00	0.54	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$0.54	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	40,534.97	11,039.69	0.00	5,000.00	5,000.00	N/A
Account Classification Total: MI - Miscellaneous		\$40,534.97	\$11,039.69	\$0.00	\$5,000.00	\$5,000.00	
TI - Interfund Transfers							
36330	Trans - General Non Dept	2,767,340.39	2,906,048.28	4,015,342.00	3,036,891.00	(978,451.00)	-24%
Account Classification Total: TI - Interfund Transfers		\$2,767,340.39	\$2,906,048.28	\$4,015,342.00	\$3,036,891.00	(\$978,451.00)	-24%
Sub Department Total: 213 - Corrections		\$3,104,303.63	\$3,827,280.85	\$4,269,928.00	\$3,269,888.00	(\$1,000,040.00)	-23%
<u>Expenditures</u>							
PS - Personnel Services							
60130	Lieutenant	80,812.56	92,258.56	88,124.00	89,819.00	1,695.00	2%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 213 - Corrections							
60240	Corporal	13,647.68	0.00	0.00	0.00	0.00	N/A
60360	Corrections Officer	900,386.96	1,282,708.02	1,381,962.00	987,238.00	(394,724.00)	-29%
60380	Corrections Clerk	69,542.15	42,704.81	95,487.00	62,896.00	(32,591.00)	-34%
60470	Corrections Sergeant	199,459.32	228,588.21	235,777.00	241,956.00	6,179.00	3%
61050	Cook	54,401.08	65,540.10	69,483.00	48,954.00	(20,529.00)	-30%
61051	Food Services Coord	39,642.10	41,770.96	40,893.00	41,050.00	157.00	0%
62380	Medical Assistant(Non Certified)	34,291.10	73,629.80	73,692.00	78,059.00	4,367.00	6%
62390	Nurse Practitioner	31,207.95	9,350.00	68,640.00	68,904.00	264.00	0%
63100	Facilities System Manager	41,956.98	60,537.25	63,519.00	48,065.00	(15,454.00)	-24%
63433	Emergency Med Tech I	34,285.92	0.00	0.00	0.00	0.00	N/A
63441	Certification & Education	18,251.90	26,073.10	0.00	0.00	0.00	N/A
63880	Resident Differential	154.11	193.74	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	10,000.00	11,200.00	14,400.00	12,828.00	(1,572.00)	-11%
63900	Overtime	71,161.33	71,641.63	66,350.00	66,350.00	0.00	0%
63920	Temporary Help	22,057.96	24,315.00	0.00	0.00	0.00	N/A
63930	FICA	115,987.99	150,418.47	168,388.00	133,725.00	(34,663.00)	-21%
63940	Workmans Compensation Tax	621.18	1,009.57	1,541.00	896.00	(645.00)	-42%
63941	Workmans Compensation	0.00	29,069.00	50,626.00	40,205.00	(10,421.00)	-21%
63950	Medical Insurance	327,062.89	369,676.74	479,916.00	375,102.00	(104,814.00)	-22%
63951	Life Insurance	2,435.69	2,685.18	2,898.00	2,082.00	(816.00)	-28%
63952	Short Term Disability	620.50	768.40	857.00	632.00	(225.00)	-26%
63953	VEBA	33,386.02	64,762.65	35,303.00	26,520.00	(8,783.00)	-25%
63960	Retirement - General	28,768.61	28,271.27	42,020.00	55,668.00	13,648.00	32%
63970	Retirement - PERS	82,485.78	142,110.02	156,483.00	102,766.00	(53,717.00)	-34%
63980	Unemployment Compensation	34,266.00	48,173.37	50,626.00	40,205.00	(10,421.00)	-21%
63990	Cell Phone Allowance	2,145.00	1,920.00	2,820.00	1,920.00	(900.00)	-32%
Account Classification Total: PS - Personnel Services		\$2,249,038.76	\$2,869,375.85	\$3,189,805.00	\$2,525,840.00	(\$663,965.00)	-21%

MS - Material and Services

44030	Supv Travel & Training	2,411.32	2,663.88	6,000.00	2,000.00	(4,000.00)	-67%
44040	Staff Travel & Training	4,155.98	4,532.71	9,197.00	2,569.00	(6,628.00)	-72%
44100	Supplies - Office	7,761.62	13,974.64	10,000.00	10,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 213 - Corrections							
44110	Supplies - Other	1,952.97	3,604.93	7,850.00	7,850.00	0.00	0%
44120	Supplies - Indent	228.70	0.00	550.00	550.00	0.00	0%
44130	Supplies - Ammunition	2,812.00	31.98	3,500.00	3,500.00	0.00	0%
44200	Dues / Fees	313.95	373.11	1,000.00	1,000.00	0.00	0%
44230	Vehicle Outfitting	0.00	787.18	1,500.00	1,500.00	0.00	0%
44250	Vehicle Fuel	1,767.31	1,431.88	7,500.00	7,500.00	0.00	0%
44260	Vehicle Maintenance & Repair	2,979.18	3,379.58	3,000.00	4,000.00	1,000.00	33%
44280	Radio / TV Maint / Repair	1,134.00	686.13	4,030.00	1,000.00	(3,030.00)	-75%
44283	Computer Maintenance	2,444.27	3,336.61	3,000.00	3,000.00	0.00	0%
44290	Uniform Maintenance & Repair	3,292.50	3,630.58	5,150.00	5,150.00	0.00	0%
44300	Equip Maintenance & Repair	9,914.08	15,272.71	13,216.00	17,000.00	3,784.00	29%
44510	Teletype Services	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
44640	Telephone	17,704.72	22,029.54	12,000.00	14,000.00	2,000.00	17%
45080	Medical Services / Supplies	52,236.40	56,709.94	111,699.00	85,779.00	(25,920.00)	-23%
45111	Software Support	0.00	0.00	11,000.00	11,000.00	0.00	0%
45770	Uniform Replacement	344.74	1,534.02	6,636.00	4,000.00	(2,636.00)	-40%
46000	Tires	1,681.34	901.88	2,000.00	4,000.00	2,000.00	100%
46420	Photocopy Costs	634.27	795.58	3,500.00	1,500.00	(2,000.00)	-57%
46470	Prisoner Transport	1,626.56	501.01	3,500.00	3,500.00	0.00	0%
46500	Kitchen Utensils	1,371.92	366.69	1,500.00	1,500.00	0.00	0%
46600	Food	85,419.43	97,411.04	124,704.00	88,894.00	(35,810.00)	-29%
46610	Prisoner Bedding & Clothing	4,220.85	7,600.07	14,000.00	14,000.00	0.00	0%
99755	Risk Management	0.00	0.00	55,170.00	0.00	(55,170.00)	-100%
99760	Insurance/Liability	70,204.00	70,204.00	89,867.00	0.00	(89,867.00)	-100%
99765	Insurance/Workmans Compensation	58,234.00	37,951.00	0.00	0.00	0.00	N/A
99770	Internal Services	56,510.00	84,906.00	76,106.00	0.00	(76,106.00)	-100%
99780	Space Rent	338,787.00	437,844.00	413,414.00	436,496.00	23,082.00	6%
99781	Steering Committee Hardware Charge	8,100.00	9,000.00	7,650.00	7,575.00	(75.00)	-1%
99782	Steering Committee User Charge	6,618.00	8,820.00	8,820.00	5,185.00	(3,635.00)	-41%
Account Classification Total: MS - Material and Services		\$744,861.11	\$890,280.69	\$1,019,059.00	\$744,048.00	(\$275,011.00)	-27%

IF - Interfund Transfers

LIVE Klamath County LIVE Budget Worksheet Report

Account Number Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 213 - Corrections							
99460	Trans - Equip Rent & Revolving	42,000.00	61,064.00	61,064.00	0.00	(61,064.00)	-100%
99783	Trans - Phones	1,178.00	1,309.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	67,225.76	5,251.31	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$110,403.76	\$67,624.31	\$61,064.00	\$0.00	(\$61,064.00)	-100%
Sub Department Total: 213 - Corrections		\$3,104,303.63	\$3,827,280.85	\$4,269,928.00	\$3,269,888.00	(\$1,000,040.00)	-23%
Fund Revenue	Total: 100 - General Fund	\$3,104,303.63	\$3,827,280.85	\$4,269,928.00	\$3,269,888.00	(\$1,000,040.00)	-23%
Fund Expenditure	Total: 100 - General Fund	\$3,104,303.63	\$3,827,280.85	\$4,269,928.00	\$3,269,888.00	(\$1,000,040.00)	-23%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-23%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 100 - General Fund

Department: 211 - Sheriff

Sub Department: 214 - Civil

Revenues

LP - Licenses, Fees and Permits

32120	Permits - Gun	68,456.00	70,012.00	45,000.00	65,000.00	20,000.00	44%
34030	Fees - Sheriff	70,602.36	72,867.70	68,000.00	70,000.00	2,000.00	3%
34231	Fees - NSF Check	693.00	72.00	100.00	100.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$139,751.36	\$142,951.70	\$113,100.00	\$135,100.00	\$22,000.00	19%

CS - Charges for Service

36730	Reim - Postage	0.00	150.00	100.00	0.00	(100.00)	-100%
Account Classification Total: CS - Charges for Service		\$0.00	\$150.00	\$100.00	\$0.00	(\$100.00)	-100%

FF - Fines and Forfeitures

35151	Fees - Towing Admin	8,900.00	7,100.00	5,000.00	6,000.00	1,000.00	20%
Account Classification Total: FF - Fines and Forfeitures		\$8,900.00	\$7,100.00	\$5,000.00	\$6,000.00	\$1,000.00	20%

TI - Interfund Transfers

36330	Trans - General Non Dept	352,076.01	484,536.82	483,862.00	434,301.00	(49,561.00)	-10%
Account Classification Total: TI - Interfund Transfers		\$352,076.01	\$484,536.82	\$483,862.00	\$434,301.00	(\$49,561.00)	-10%

Sub Department Total: 214 - Civil	\$500,727.37	\$634,738.52	\$602,062.00	\$575,401.00	(\$26,661.00)	-4%
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Expenditures

PS - Personnel Services

60220	Patrol Sergeant	6,167.00	91,794.61	80,700.00	80,700.00	0.00	0%
60260	Patrol Deputy II	4,032.20	52,504.88	54,645.00	0.00	(54,645.00)	-100%
60290	Civil Deputy	60,820.41	19,360.80	0.00	46,182.00	46,182.00	N/A
60310	Sr Civil Deputy	21,145.69	44,924.16	46,541.00	50,519.00	3,978.00	9%
60320	Records Clerk/Dispatch	144,421.64	138,063.64	140,236.00	136,710.00	(3,526.00)	-3%
60604	Clerk II	21,151.10	0.00	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	1,800.00	2,200.00	4,800.00	4,300.00	(500.00)	-10%
63900	Overtime	2,616.43	6,255.96	3,500.00	3,500.00	0.00	0%
63920	Temporary Help	2,400.00	670.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 214 - Civil							
63930	FICA	18,562.18	26,268.91	25,277.00	24,626.00	(651.00)	-3%
63940	Workmans Compensation Tax	119.97	192.99	262.00	205.00	(57.00)	-22%
63941	Workmans Compensation	0.00	4,607.44	7,600.00	7,404.00	(196.00)	-3%
63950	Medical Insurance	64,845.75	69,228.44	87,780.00	91,380.00	3,600.00	4%
63951	Life Insurance	247.74	311.11	302.00	261.00	(41.00)	-14%
63952	Short Term Disability	136.00	151.30	143.00	143.00	0.00	0%
63953	VEBA	11,296.81	12,696.85	6,442.00	7,735.00	1,293.00	20%
63960	Retirement - General	23,987.19	20,374.82	20,545.00	37,346.00	16,801.00	82%
63970	Retirement - PERS	1,116.19	11,881.33	11,304.00	7,094.00	(4,210.00)	-37%
63980	Unemployment Compensation	5,951.00	8,139.38	7,600.00	7,404.00	(196.00)	-3%
63990	Cell Phone Allowance	0.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$390,817.30	\$509,626.62	\$497,677.00	\$505,509.00	\$7,832.00	2%

MS - Material and Services

44030	Supv Travel & Training	2,229.55	1,936.31	3,435.00	1,000.00	(2,435.00)	-71%
44040	Staff Travel & Training	1,154.84	1,532.27	1,907.00	1,768.00	(139.00)	-7%
44100	Supplies - Office	8,982.22	8,916.93	6,100.00	7,000.00	900.00	15%
44110	Supplies - Other	1,011.66	1,592.91	1,530.00	500.00	(1,030.00)	-67%
44200	Dues / Fees	90.00	110.00	100.00	100.00	0.00	0%
44230	Vehicle Outfitting	0.00	0.00	250.00	250.00	0.00	0%
44250	Vehicle Fuel	2,062.39	74.49	3,000.00	3,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	747.96	2,633.90	1,500.00	3,000.00	1,500.00	100%
44280	Radio / TV Maint / Repair	0.00	275.94	500.00	250.00	(250.00)	-50%
44283	Computer Maintenance	455.10	455.10	1,000.00	1,000.00	0.00	0%
44290	Uniform Maintenance & Repair	704.56	642.97	1,000.00	1,000.00	0.00	0%
44640	Telephone	3,646.67	3,554.00	2,267.00	3,000.00	733.00	32%
44700	Postage	5,535.36	4,197.74	4,120.00	4,120.00	0.00	0%
45111	Software Support	0.00	0.00	1,650.00	1,650.00	0.00	0%
45770	Uniform Replacement	497.71	107.67	1,746.00	500.00	(1,246.00)	-71%
46000	Tires	250.00	3,599.56	824.00	824.00	0.00	0%
46420	Photocopy Costs	1,788.05	2,719.96	2,060.00	4,000.00	1,940.00	94%
99755	Risk Management	0.00	0.00	2,909.00	0.00	(2,909.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 211 - Sheriff							
Sub Department: 214 - Civil							
99760	Insurance/Liability	15,044.00	15,044.00	4,738.00	0.00	(4,738.00)	-100%
99765	Insurance/Workmans Compensation	17,800.00	13,192.56	0.00	0.00	0.00	N/A
99770	Internal Services	23,931.00	23,931.00	23,931.00	0.00	(23,931.00)	-100%
99780	Space Rent	0.00	15,400.00	15,755.00	16,077.00	322.00	2%
99781	Steering Committee Hardware Charge	5,400.00	5,400.00	5,400.00	0.00	(5,400.00)	-100%
99782	Steering Committee User Charge	1,386.00	1,470.00	1,470.00	3,660.00	2,190.00	149%
Account Classification Total: MS - Material and Services		\$92,717.07	\$106,787.31	\$87,192.00	\$52,699.00	(\$34,493.00)	-40%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	16,500.00	17,193.00	17,193.00	17,193.00	0.00	0%
99783	Trans - Phones	693.00	693.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	0.00	438.59	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$17,193.00	\$18,324.59	\$17,193.00	\$17,193.00	\$0.00	0%
Sub Department Total: 214 - Civil		\$500,727.37	\$634,738.52	\$602,062.00	\$575,401.00	(\$26,661.00)	-4%
Fund Revenue	Total: 100 - General Fund	\$500,727.37	\$634,738.52	\$602,062.00	\$575,401.00	(\$26,661.00)	-4%
Fund Expenditure	Total: 100 - General Fund	\$500,727.37	\$634,738.52	\$602,062.00	\$575,401.00	(\$26,661.00)	-4%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-4%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
<u>Revenues</u>							
IG - Intergovernmental							
33400	State Marine Board	0.00	0.00	0.00	219,319.00	219,319.00	N/A
33406	Grants - State Snowmobile	9,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
33408	Grants - Federal	2,983.67	792,073.68	80,000.00	11,793.00	(68,207.00)	-85%
33994	Title III	0.00	0.00	0.00	15,000.00	15,000.00	N/A
Account Classification Total: IG - Intergovernmental		\$11,983.67	\$797,073.68	\$85,000.00	\$251,112.00	\$166,112.00	195%
CS - Charges for Service							
34435	Reserver Unit	300.00	500.00	200.00	200.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$300.00	\$500.00	\$200.00	\$200.00	\$0.00	0%
FF - Fines and Forfeitures							
33461	Forfeitures - Drug	1,512.00	9,350.00	2,000.00	5,000.00	3,000.00	150%
Account Classification Total: FF - Fines and Forfeitures		\$1,512.00	\$9,350.00	\$2,000.00	\$5,000.00	\$3,000.00	150%
IN - Interest							
39150	Investments - Interest On	899.28	0.00	0.00	300.00	300.00	N/A
Account Classification Total: IN - Interest		\$899.28	\$0.00	\$0.00	\$300.00	\$300.00	
MI - Miscellaneous							
36100	Miscellaneous	13,546.97	0.00	10,000.00	10,000.00	0.00	0%
36340	Donations	0.00	0.00	200.00	700.00	500.00	250%
36341	Donations - Dive Rescue	0.00	0.00	0.00	500.00	500.00	N/A
36342	Donations - Dog Unit	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: MI - Miscellaneous		\$13,546.97	\$0.00	\$10,200.00	\$11,700.00	\$1,500.00	15%
TI - Interfund Transfers							
39008	Trans - Sheriff Patrol	0.00	0.00	0.00	46,183.00	46,183.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$46,183.00	\$46,183.00	
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	278,301.34	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$278,301.34	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 229 - Sheriff - Special Revenue

FB - Fund Balances

31001	Beginning Fund Balance	215,531.41	292.65	91,464.00	255,233.00	163,769.00	179%
Account Classification Total: FB - Fund Balances		\$215,531.41	\$292.65	\$91,464.00	\$255,233.00	\$163,769.00	179%

Revenues Total		\$522,074.67	\$807,216.33	\$188,864.00	\$569,728.00	\$380,864.00	202%
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Expenditures

PS - Personnel Services

60240	Corporal	0.00	0.00	0.00	58,151.00	58,151.00	N/A
60260	Patrol Deputy II	0.00	0.00	0.00	53,808.00	53,808.00	N/A
63881	Sick Leave Incentive	0.00	0.00	0.00	1,250.00	1,250.00	N/A
63900	Overtime	0.00	0.00	0.00	4,000.00	4,000.00	N/A
63920	Temporary Help	0.00	0.00	0.00	29,092.00	29,092.00	N/A
63930	FICA	0.00	0.00	0.00	11,192.00	11,192.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	88.00	88.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	3,365.00	3,365.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	26,280.00	26,280.00	N/A
63951	Life Insurance	0.00	0.00	0.00	172.00	172.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	41.00	41.00	N/A
63953	VEBA	0.00	0.00	0.00	2,210.00	2,210.00	N/A
63970	Retirement - PERS	0.00	0.00	0.00	6,236.00	6,236.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	3,365.00	3,365.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$199,250.00	\$199,250.00	

MS - Material and Services

44030	Supv Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44040	Staff Travel & Training	0.00	0.00	0.00	1,286.00	1,286.00	N/A
44090	Operating Expenses	0.00	0.00	0.00	47,673.00	47,673.00	N/A
44097	Dive Rescue	0.00	0.00	0.00	764.00	764.00	N/A
44098	Dog Unit	0.00	0.00	0.00	5,492.00	5,492.00	N/A
44110	Supplies - Other	0.00	7,526.04	0.00	11,500.00	11,500.00	N/A
44250	Vehicle Fuel	0.00	0.00	0.00	16,600.00	16,600.00	N/A
44255	Snowmobile Expenses	9,341.42	91.98	5,000.00	5,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
44260	Vehicle Maintenance & Repair	0.00	0.00	0.00	4,500.00	4,500.00	N/A
44290	Uniform Maintenance & Repair	0.00	0.00	0.00	500.00	500.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	0.00	3,500.00	3,500.00	N/A
44569	Reserves Supplies	282.58	567.46	5,614.00	5,814.00	200.00	4%
44575	Drug Forfeiture	0.00	0.00	43,944.00	59,140.00	15,196.00	35%
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44650	Rent	0.00	0.00	0.00	300.00	300.00	N/A
44670	Equipment	0.00	10,982.35	0.00	82,168.00	82,168.00	N/A
45021	Interest Expense	568.45	258.70	0.00	0.00	0.00	N/A
45770	Uniform Replacement	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45800	Refunds	751.99	0.00	0.00	0.00	0.00	N/A
46000	Tires	0.00	0.00	0.00	2,000.00	2,000.00	N/A
47081	Federal Grant	437,929.48	374,762.18	80,000.00	11,793.00	(68,207.00)	-85%
99755	Risk Management	0.00	0.00	0.00	5,500.00	5,500.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	10,299.00	10,299.00	N/A
99780	Space Rent	0.00	0.00	0.00	4,011.00	4,011.00	N/A
Account Classification Total: MS - Material and Services		\$448,873.92	\$394,188.71	\$134,558.00	\$280,840.00	\$146,282.00	109%
CO - Capital Outlay							
88360	Equipment	0.00	0.00	47,583.00	40,000.00	(7,583.00)	-16%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$47,583.00	\$40,000.00	(\$7,583.00)	-16%
DS - Debt Service							
99950	Interfund Loan Principal	72,908.10	278,301.34	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$72,908.10	\$278,301.34	\$0.00	\$0.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	49,638.00	49,638.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$49,638.00	\$49,638.00	
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	292.65	134,726.28	6,723.00	0.00	(6,723.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$292.65	\$134,726.28	\$6,723.00	\$0.00	(\$6,723.00)	-100%

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
	Expenditures Total	\$522,074.67	\$807,216.33	\$188,864.00	\$569,728.00	\$380,864.00	202%
Fund Revenue	Total: 229 - Sheriff - Special Revenue	\$522,074.67	\$807,216.33	\$188,864.00	\$569,728.00	\$380,864.00	202%
Fund Expenditure	Total: 229 - Sheriff - Special Revenue	\$522,074.67	\$807,216.33	\$188,864.00	\$569,728.00	\$380,864.00	202%
Fund Net	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	202%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
<u>Revenues</u>							
IG - Intergovernmental							
33400	State Marine Board	0.00	0.00	0.00	219,319.00	219,319.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$219,319.00	\$219,319.00	
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	114,925.00	114,925.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$114,925.00	\$114,925.00	
Sub Department Total: 215 - Marine		\$0.00	\$0.00	\$0.00	\$334,244.00	\$334,244.00	
<u>Expenditures</u>							
PS - Personnel Services							
60240	Corporal	0.00	0.00	0.00	58,151.00	58,151.00	N/A
60260	Patrol Deputy II	0.00	0.00	0.00	53,808.00	53,808.00	N/A
63881	Sick Leave Incentive	0.00	0.00	0.00	1,250.00	1,250.00	N/A
63900	Overtime	0.00	0.00	0.00	4,000.00	4,000.00	N/A
63920	Temporary Help	0.00	0.00	0.00	29,092.00	29,092.00	N/A
63930	FICA	0.00	0.00	0.00	11,192.00	11,192.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	88.00	88.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	3,365.00	3,365.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	26,280.00	26,280.00	N/A
63951	Life Insurance	0.00	0.00	0.00	172.00	172.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	41.00	41.00	N/A
63953	VEBA	0.00	0.00	0.00	2,210.00	2,210.00	N/A
63970	Retirement - PERS	0.00	0.00	0.00	6,236.00	6,236.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	3,365.00	3,365.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$199,250.00	\$199,250.00	
MS - Material and Services							
44030	Supv Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44040	Staff Travel & Training	0.00	0.00	0.00	1,286.00	1,286.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
44110	Supplies - Other	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44250	Vehicle Fuel	0.00	0.00	0.00	16,600.00	16,600.00	N/A
44260	Vehicle Maintenance & Repair	0.00	0.00	0.00	4,500.00	4,500.00	N/A
44290	Uniform Maintenance & Repair	0.00	0.00	0.00	500.00	500.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	0.00	3,500.00	3,500.00	N/A
44650	Rent	0.00	0.00	0.00	300.00	300.00	N/A
45770	Uniform Replacement	0.00	0.00	0.00	1,000.00	1,000.00	N/A
46000	Tires	0.00	0.00	0.00	2,000.00	2,000.00	N/A
99755	Risk Management	0.00	0.00	0.00	4,120.00	4,120.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	7,714.00	7,714.00	N/A
99780	Space Rent	0.00	0.00	0.00	1,336.00	1,336.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$45,356.00	\$45,356.00	
CO - Capital Outlay							
88360	Equipment	0.00	0.00	0.00	40,000.00	40,000.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	49,638.00	49,638.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$49,638.00	\$49,638.00	
Sub Department Total: 215 - Marine		\$0.00	\$0.00	\$0.00	\$334,244.00	\$334,244.00	
Fund Revenue	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$334,244.00	\$334,244.00	0.00
Fund Expenditure	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$334,244.00	\$334,244.00	0.00
Fund Net	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
Department: 211 - Sheriff							
Sub Department: 216 - Special Revenues							
<u>Revenues</u>							
IG - Intergovernmental							
33406	Grants - State Snowmobile	9,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
33408	Grants - Federal	2,983.67	792,073.68	80,000.00	11,793.00	(68,207.00)	-85%
Account Classification Total: IG - Intergovernmental		\$11,983.67	\$797,073.68	\$85,000.00	\$16,793.00	(\$68,207.00)	-80%
CS - Charges for Service							
34435	Reserver Unit	300.00	500.00	200.00	200.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$300.00	\$500.00	\$200.00	\$200.00	\$0.00	0%
FF - Fines and Forfeitures							
33461	Forfeitures - Drug	1,512.00	9,350.00	2,000.00	5,000.00	3,000.00	150%
Account Classification Total: FF - Fines and Forfeitures		\$1,512.00	\$9,350.00	\$2,000.00	\$5,000.00	\$3,000.00	150%
IN - Interest							
39150	Investments - Interest On	899.28	0.00	0.00	300.00	300.00	N/A
Account Classification Total: IN - Interest		\$899.28	\$0.00	\$0.00	\$300.00	\$300.00	
MI - Miscellaneous							
36100	Miscellaneous	13,546.97	0.00	10,000.00	10,000.00	0.00	0%
36340	Donations	0.00	0.00	200.00	200.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$13,546.97	\$0.00	\$10,200.00	\$10,200.00	\$0.00	0%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	278,301.34	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$278,301.34	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	215,531.41	292.65	91,464.00	140,308.00	48,844.00	53%
Account Classification Total: FB - Fund Balances		\$215,531.41	\$292.65	\$91,464.00	\$140,308.00	\$48,844.00	53%
Sub Department Total: 216 - Special Revenues		\$522,074.67	\$807,216.33	\$188,864.00	\$172,801.00	(\$16,063.00)	-9%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
Department: 211 - Sheriff							
Sub Department: 216 - Special Revenues							
<u>Expenditures</u>							
MS - Material and Services							
44110	Supplies - Other	0.00	7,526.04	0.00	10,000.00	10,000.00	N/A
44255	Snowmobile Expenses	9,341.42	91.98	5,000.00	5,000.00	0.00	0%
44569	Reserves Supplies	282.58	567.46	5,614.00	5,814.00	200.00	4%
44575	Drug Forfeiture	0.00	0.00	43,944.00	59,140.00	15,196.00	35%
44670	Equipment	0.00	10,982.35	0.00	81,054.00	81,054.00	N/A
45021	Interest Expense	568.45	258.70	0.00	0.00	0.00	N/A
45800	Refunds	751.99	0.00	0.00	0.00	0.00	N/A
47081	Federal Grant	437,929.48	374,762.18	80,000.00	11,793.00	(68,207.00)	-85%
Account Classification Total: MS - Material and Services		\$448,873.92	\$394,188.71	\$134,558.00	\$172,801.00	\$38,243.00	28%
CO - Capital Outlay							
88360	Equipment	0.00	0.00	47,583.00	0.00	(47,583.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$47,583.00	\$0.00	(\$47,583.00)	-100%
DS - Debt Service							
99950	Interfund Loan Principal	72,908.10	278,301.34	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$72,908.10	\$278,301.34	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	292.65	134,726.28	6,723.00	0.00	(6,723.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$292.65	\$134,726.28	\$6,723.00	\$0.00	(\$6,723.00)	-100%
Sub Department Total: 216 - Special Revenues		\$522,074.67	\$807,216.33	\$188,864.00	\$172,801.00	(\$16,063.00)	-9%
Fund Revenue	Total: 229 - Sheriff - Special Revenue	\$522,074.67	\$807,216.33	\$188,864.00	\$172,801.00	(\$16,063.00)	-9%
Fund Expenditure	Total: 229 - Sheriff - Special Revenue	\$522,074.67	\$807,216.33	\$188,864.00	\$172,801.00	(\$16,063.00)	-9%
Fund Net	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-9%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 229 - Sheriff - Special Revenue							
Department: 211 - Sheriff							
Sub Department: 217 - Search & Rescue							
<u>Revenues</u>							
IG - Intergovernmental							
33994	Title III	0.00	0.00	0.00	15,000.00	15,000.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	
MI - Miscellaneous							
36340	Donations	0.00	0.00	0.00	500.00	500.00	N/A
36341	Donations - Dive Rescue	0.00	0.00	0.00	500.00	500.00	N/A
36342	Donations - Dog Unit	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	
TI - Interfund Transfers							
39008	Trans - Sheriff Patrol	0.00	0.00	0.00	46,183.00	46,183.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$46,183.00	\$46,183.00	
Sub Department Total: 217 - Search & Rescue		\$0.00	\$0.00	\$0.00	\$62,683.00	\$62,683.00	
<u>Expenditures</u>							
MS - Material and Services							
44090	Operating Expenses	0.00	0.00	0.00	47,673.00	47,673.00	N/A
44097	Dive Rescue	0.00	0.00	0.00	764.00	764.00	N/A
44098	Dog Unit	0.00	0.00	0.00	5,492.00	5,492.00	N/A
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44670	Equipment	0.00	0.00	0.00	1,114.00	1,114.00	N/A
99755	Risk Management	0.00	0.00	0.00	1,380.00	1,380.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	2,585.00	2,585.00	N/A
99780	Space Rent	0.00	0.00	0.00	2,675.00	2,675.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$62,683.00	\$62,683.00	
Sub Department Total: 217 - Search & Rescue		\$0.00	\$0.00	\$0.00	\$62,683.00	\$62,683.00	
Fund Revenue	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$62,683.00	\$62,683.00	0.00

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 229 - Sheriff - Special Revenue

Department: 211 - Sheriff

Sub Department: 217 - Search & Rescue

Fund Expenditure	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$62,683.00	\$62,683.00	0.00
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Fund Net	Total: 229 - Sheriff - Special Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 245 - Sheriff - Marine							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
<u>Revenues</u>							
IG - Intergovernmental							
33400	State Marine Board	0.00	208,760.00	274,901.00	0.00	(274,901.00)	-100%
Account Classification Total: IG - Intergovernmental		\$0.00	\$208,760.00	\$274,901.00	\$0.00	(\$274,901.00)	-100%
IN - Interest							
39150	Investments - Interest On	501.52	65.99	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$501.52	\$65.99	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39008	Trans - Sheriff Patrol	28,136.00	24,027.00	19,019.00	0.00	(19,019.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$28,136.00	\$24,027.00	\$19,019.00	\$0.00	(\$19,019.00)	-100%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	88,736.29	93,839.60	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$88,736.29	\$93,839.60	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	186,092.97	(4,723.36)	34,183.00	0.00	(34,183.00)	-100%
Account Classification Total: FB - Fund Balances		\$186,092.97	(\$4,723.36)	\$34,183.00	\$0.00	(\$34,183.00)	-100%
Sub Department Total: 215 - Marine		\$303,466.78	\$321,969.23	\$328,103.00	\$0.00	(\$328,103.00)	-100%
<u>Expenditures</u>							
PS - Personnel Services							
60240	Corporal	1,038.80	0.00	57,928.00	0.00	(57,928.00)	-100%
60260	Patrol Deputy II	96,410.48	111,380.69	55,224.00	0.00	(55,224.00)	-100%
63881	Sick Leave Incentive	1,200.00	1,000.00	1,400.00	0.00	(1,400.00)	-100%
63900	Overtime	6,813.86	4,458.65	5,295.00	0.00	(5,295.00)	-100%
63920	Temporary Help	17,192.00	25,060.00	29,120.00	0.00	(29,120.00)	-100%
63930	FICA	8,923.98	10,618.57	11,128.00	0.00	(11,128.00)	-100%
63940	Workmans Compensation Tax	48.56	82.21	112.00	0.00	(112.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 245 - Sheriff - Marine							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
63941	Workmans Compensation	0.00	2,011.78	3,346.00	0.00	(3,346.00)	-100%
63950	Medical Insurance	23,493.64	22,139.77	25,080.00	0.00	(25,080.00)	-100%
63951	Life Insurance	200.88	174.48	172.00	0.00	(172.00)	-100%
63952	Short Term Disability	40.80	40.80	41.00	0.00	(41.00)	-100%
63953	VEBA	2,303.00	2,450.33	2,263.00	0.00	(2,263.00)	-100%
63970	Retirement - PERS	5,904.85	6,304.90	5,058.00	0.00	(5,058.00)	-100%
63980	Unemployment Compensation	3,008.00	3,164.47	3,346.00	0.00	(3,346.00)	-100%
Account Classification Total: PS - Personnel Services		\$166,578.85	\$188,886.65	\$199,513.00	\$0.00	(\$199,513.00)	-100%
 MS - Material and Services							
44030	Supv Travel & Training	851.62	2,949.00	1,500.00	0.00	(1,500.00)	-100%
44040	Staff Travel & Training	3,155.12	2,096.94	3,346.00	0.00	(3,346.00)	-100%
44110	Supplies - Other	2,389.51	4,259.77	5,500.00	0.00	(5,500.00)	-100%
44250	Vehicle Fuel	9,188.09	6,370.69	19,100.00	0.00	(19,100.00)	-100%
44260	Vehicle Maintenance & Repair	7,096.53	9,167.36	6,000.00	0.00	(6,000.00)	-100%
44290	Uniform Maintenance & Repair	6,107.41	376.77	500.00	0.00	(500.00)	-100%
44300	Equip Maintenance & Repair	6,996.35	8,190.01	1,000.00	0.00	(1,000.00)	-100%
44650	Rent	325.00	250.00	300.00	0.00	(300.00)	-100%
45021	Interest Expense	140.00	137.27	0.00	0.00	0.00	N/A
45770	Uniform Replacement	2,076.95	1,432.99	1,000.00	0.00	(1,000.00)	-100%
46000	Tires	2,431.92	2,586.49	2,000.00	0.00	(2,000.00)	-100%
99755	Risk Management	0.00	0.00	2,030.00	0.00	(2,030.00)	-100%
99760	Insurance/Liability	5,015.00	5,015.00	3,306.00	0.00	(3,306.00)	-100%
99765	Insurance/Workmans Compensation	5,934.00	3,922.22	0.00	0.00	0.00	N/A
99780	Space Rent	0.00	1,234.00	1,283.00	0.00	(1,283.00)	-100%
99782	Steering Committee User Charge	876.00	840.00	840.00	0.00	(840.00)	-100%
Account Classification Total: MS - Material and Services		\$52,583.50	\$48,828.51	\$47,705.00	\$0.00	(\$47,705.00)	-100%
 CO - Capital Outlay							
88360	Equipment	0.00	0.00	80,885.00	0.00	(80,885.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$80,885.00	\$0.00	(\$80,885.00)	-100%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 245 - Sheriff - Marine							
Department: 211 - Sheriff							
Sub Department: 215 - Marine							
DS - Debt Service							
99950	Interfund Loan Principal	84,215.34	88,736.29	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$84,215.34	\$88,736.29	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99820	Trans - PERS Reserve	4,812.45	233.44	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$4,812.45	\$233.44	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	(4,723.36)	(4,715.66)	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		(\$4,723.36)	(\$4,715.66)	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 215 - Marine		\$303,466.78	\$321,969.23	\$328,103.00	\$0.00	(\$328,103.00)	-100%
Fund Revenue	Total: 245 - Sheriff - Marine	\$303,466.78	\$321,969.23	\$328,103.00	\$0.00	(\$328,103.00)	-100%
Fund Expenditure	Total: 245 - Sheriff - Marine	\$303,466.78	\$321,969.23	\$328,103.00	\$0.00	(\$328,103.00)	-100%
Fund Net	Total: 245 - Sheriff - Marine	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 700 - Search & Rescue							
Department: 211 - Sheriff							
Sub Department: 217 - Search & Rescue							
<u>Revenues</u>							
IG - Intergovernmental							
33994	Title III	81,171.98	0.00	15,000.00	0.00	(15,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$81,171.98	\$0.00	\$15,000.00	\$0.00	(\$15,000.00)	-100%
IN - Interest							
39150	Investments - Interest On	138.19	41.72	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$138.19	\$41.72	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	0.00	1,417.65	0.00	0.00	0.00	N/A
36340	Donations	1,610.00	423.00	500.00	0.00	(500.00)	-100%
36341	Donations - Dive Rescue	0.00	600.00	500.00	0.00	(500.00)	-100%
36342	Donations - Dog Unit	0.00	10.00	500.00	0.00	(500.00)	-100%
Account Classification Total: MI - Miscellaneous		\$1,610.00	\$2,450.65	\$1,500.00	\$0.00	(\$1,500.00)	-100%
TI - Interfund Transfers							
36330	Trans - General Non Dept	8,148.00	0.00	0.00	0.00	0.00	N/A
39008	Trans - Sheriff Patrol	24,075.00	21,175.00	46,183.00	0.00	(46,183.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$32,223.00	\$21,175.00	\$46,183.00	\$0.00	(\$46,183.00)	-100%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	0.00	12,376.84	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$0.00	\$12,376.84	\$0.00	\$0.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	6,850.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$6,850.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	(1,159.97)	19,248.95	4,992.00	0.00	(4,992.00)	-100%
Account Classification Total: FB - Fund Balances		(\$1,159.97)	\$19,248.95	\$4,992.00	\$0.00	(\$4,992.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 700 - Search & Rescue

Department: 211 - Sheriff

Sub Department: 217 - Search & Rescue

Sub Department Total: 217 - Search & Rescue		\$113,983.20	\$62,143.16	\$67,675.00	\$0.00	(\$67,675.00)	-100%
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Expenditures

PS - Personnel Services

60240	Corporal	26,503.43	0.00	0.00	0.00	0.00	N/A
63441	Certification & Education	1,101.52	0.00	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	200.00	0.00	0.00	0.00	0.00	N/A
63900	Overtime	5,194.42	2,333.67	0.00	0.00	0.00	N/A
63930	FICA	2,203.88	162.07	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	10.94	0.00	0.00	0.00	0.00	N/A
63950	Medical Insurance	5,938.96	0.00	0.00	0.00	0.00	N/A
63951	Life Insurance	50.16	0.00	0.00	0.00	0.00	N/A
63952	Short Term Disability	10.20	0.00	0.00	0.00	0.00	N/A
63953	VEBA	543.13	0.00	0.00	0.00	0.00	N/A
63970	Retirement - PERS	1,962.02	(54.81)	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	632.00	0.00	0.00	0.00	0.00	N/A
63990	Cell Phone Allowance	450.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$44,800.66	\$2,440.93	\$0.00	\$0.00	\$0.00	0%

MS - Material and Services

44090	Operating Expenses	19,830.77	24,694.13	50,000.00	0.00	(50,000.00)	-100%
44096	Title III Operating Expense	20,227.98	32,373.89	0.00	0.00	0.00	N/A
44097	Dive Rescue	0.00	1,550.00	500.00	0.00	(500.00)	-100%
44098	Dog Unit	0.00	0.00	5,492.00	0.00	(5,492.00)	-100%
45021	Interest Expense	177.08	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	3,283.00	0.00	(3,283.00)	-100%
99760	Insurance/Liability	0.00	0.00	5,348.00	0.00	(5,348.00)	-100%
99780	Space Rent	0.00	2,471.00	2,570.00	0.00	(2,570.00)	-100%
Account Classification Total: MS - Material and Services		\$40,235.83	\$61,089.02	\$67,193.00	\$0.00	(\$67,193.00)	-100%

CO - Capital Outlay

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change	
Fund: 700 - Search & Rescue								
Department: 211 - Sheriff								
Sub Department: 217 - Search & Rescue								
88360	Equipment	0.00	3,198.00	0.00	0.00	0.00	N/A	
Account Classification Total: CO - Capital Outlay		\$0.00	\$3,198.00	\$0.00	\$0.00	\$0.00	0%	
DS - Debt Service								
99950	Interfund Loan Principal	8,098.71	0.00	0.00	0.00	0.00	N/A	
Account Classification Total: DS - Debt Service		\$8,098.71	\$0.00	\$0.00	\$0.00	\$0.00	0%	
IF - Interfund Transfers								
99820	Trans - PERS Reserve	1,599.05	0.00	0.00	0.00	0.00	N/A	
Account Classification Total: IF - Interfund Transfers		\$1,599.05	\$0.00	\$0.00	\$0.00	\$0.00	0%	
FB - Fund Balance & Reserves								
99981	Unappropriated Fund Balance	19,248.95	(4,584.79)	482.00	0.00	(482.00)	-100%	
Account Classification Total: FB - Fund Balance & Reserves		\$19,248.95	(\$4,584.79)	\$482.00	\$0.00	(\$482.00)	-100%	
Sub Department Total: 217 - Search & Rescue		\$113,983.20	\$62,143.16	\$67,675.00	\$0.00	(\$67,675.00)	-100%	
Fund Revenue		Total: 700 - Search & Rescue	\$113,983.20	\$62,143.16	\$67,675.00	\$0.00	(\$67,675.00)	-100%
Fund Expenditure		Total: 700 - Search & Rescue	\$113,983.20	\$62,143.16	\$67,675.00	\$0.00	(\$67,675.00)	-100%
Fund Net		Total: 700 - Search & Rescue	\$0.00	\$0.00	\$0.00	\$0.00	-100%	

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 220 - Comm On Children & Families							
Department: 230 - Commission Children & Family							
<u>Revenues</u>							
IG - Intergovernmental							
33094	Funds - CYF	0.00	12,246.00	18,278.00	5,670.00	(12,608.00)	-69%
33317	Local Staff	137,731.35	134,406.00	114,900.00	0.00	(114,900.00)	-100%
33610	Services - Juvenile	40,831.00	42,487.00	36,156.00	0.00	(36,156.00)	-100%
33685	OCF Grant	15,000.00	30,000.00	15,000.00	0.00	(15,000.00)	-100%
33866	Medicaid - Healthy Start	144,689.00	129,594.00	137,111.00	0.00	(137,111.00)	-100%
33970	Great Start	0.00	12,066.00	19,029.00	5,586.00	(13,443.00)	-71%
33974	CASA Dedicated	25,747.00	27,050.00	0.00	0.00	0.00	N/A
33976	Funds - Level 7	64,578.00	58,141.00	49,528.00	0.00	(49,528.00)	-100%
33981	Funds - Planning	17,359.00	38,268.00	30,000.00	0.00	(30,000.00)	-100%
33998	FP & FS	1,201.00	18,381.00	15,658.00	8,509.00	(7,149.00)	-46%
Account Classification Total: IG - Intergovernmental		\$447,136.35	\$502,639.00	\$435,660.00	\$19,765.00	(\$415,895.00)	-95%
CS - Charges for Service							
34036	Fees - Training	61,497.97	52,941.58	33,124.00	0.00	(33,124.00)	-100%
Account Classification Total: CS - Charges for Service		\$61,497.97	\$52,941.58	\$33,124.00	\$0.00	(\$33,124.00)	-100%
IN - Interest							
39150	Investments - Interest On	1,189.04	1,006.50	1,500.00	150.00	(1,350.00)	-90%
Account Classification Total: IN - Interest		\$1,189.04	\$1,006.50	\$1,500.00	\$150.00	(\$1,350.00)	-90%
MI - Miscellaneous							
36100	Miscellaneous	1,519.81	69.57	500.00	0.00	(500.00)	-100%
Account Classification Total: MI - Miscellaneous		\$1,519.81	\$69.57	\$500.00	\$0.00	(\$500.00)	-100%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	0.00	0.00	0.00	10,000.00	10,000.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
FB - Fund Balances							
31001	Beginning Fund Balance	169,444.94	144,581.25	118,724.00	100,928.00	(17,796.00)	-15%
Account Classification Total: FB - Fund Balances		\$169,444.94	\$144,581.25	\$118,724.00	\$100,928.00	(\$17,796.00)	-15%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 220 - Comm On Children & Families

Department: 230 - Commission Children & Family

Department Total: 230 - Commission Children & Family		\$680,788.11	\$701,237.90	\$589,508.00	\$130,843.00	(\$458,665.00)	-78%
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Expenditures

PS - Personnel Services

60170	Administrative Assistant	24,605.32	25,907.36	28,419.00	0.00	(28,419.00)	-100%
60931	Program Director	58,524.00	62,160.00	64,644.00	34,284.00	(30,360.00)	-47%
60937	Parenting & Resource Coord	38,191.68	35,860.92	14,732.00	0.00	(14,732.00)	-100%
60981	Volunteer Coord	6,863.66	10,379.71	14,147.00	0.00	(14,147.00)	-100%
63930	FICA	9,237.30	10,343.42	9,334.00	2,657.00	(6,677.00)	-72%
63940	Workmans Compensation Tax	61.28	81.76	108.00	17.00	(91.00)	-84%
63941	Workmans Compensation	0.00	1,008.22	2,806.00	799.00	(2,007.00)	-72%
63950	Medical Insurance	6,561.18	6,178.60	22,950.00	4,350.00	(18,600.00)	-81%
63951	Life Insurance	145.54	120.79	125.00	86.00	(39.00)	-31%
63952	Short Term Disability	57.80	52.70	58.00	20.00	(38.00)	-66%
63960	Retirement - General	12,162.67	12,207.30	11,866.00	5,557.00	(6,309.00)	-53%
63980	Unemployment Compensation	3,174.00	3,266.90	2,806.00	799.00	(2,007.00)	-72%
63990	Cell Phone Allowance	900.00	900.00	900.00	450.00	(450.00)	-50%
Account Classification Total: PS - Personnel Services		\$160,484.43	\$168,467.68	\$172,895.00	\$49,019.00	(\$123,876.00)	-72%

MS - Material and Services

44040	Staff Travel & Training	5,064.18	2,623.60	4,100.00	1,500.00	(2,600.00)	-63%
44050	Training	4,440.36	3,978.97	3,400.00	1,200.00	(2,200.00)	-65%
44080	Office Machine Repairs	171.95	89.88	1,000.00	0.00	(1,000.00)	-100%
44100	Supplies - Office	2,487.92	2,812.94	1,910.00	500.00	(1,410.00)	-74%
44110	Supplies - Other	1,538.28	2,448.96	1,990.00	500.00	(1,490.00)	-75%
44200	Dues / Fees	673.75	1,050.00	600.00	0.00	(600.00)	-100%
44250	Vehicle Fuel	253.80	234.43	0.00	0.00	0.00	N/A
44591	Stop The Hurt	16,206.12	27,845.19	30,000.00	3,000.00	(27,000.00)	-90%
44640	Telephone	1,230.25	1,131.83	680.00	157.00	(523.00)	-77%
44700	Postage	174.82	199.85	250.00	10.00	(240.00)	-96%
45020	Contract Services	314,656.00	296,481.12	237,078.00	26,976.00	(210,102.00)	-89%
99755	Risk Management	0.00	0.00	473.00	275.00	(198.00)	-42%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 220 - Comm On Children & Families							
Department: 230 - Commission Children & Family							
99760	Insurance/Liability	1,514.00	1,514.00	771.00	515.00	(256.00)	-33%
99765	Insurance/Workmans Compensation	1,929.00	920.78	0.00	0.00	0.00	N/A
99770	Internal Services	14,400.00	14,400.00	14,400.00	13,061.00	(1,339.00)	-9%
99780	Space Rent	6,782.00	6,655.00	6,771.00	3,397.00	(3,374.00)	-50%
99781	Steering Committee Hardware Charge	1,800.00	2,250.00	2,250.00	562.00	(1,688.00)	-75%
99782	Steering Committee User Charge	594.00	840.00	840.00	458.00	(382.00)	-45%
Account Classification Total: MS - Material and Services		\$373,916.43	\$365,476.55	\$306,513.00	\$52,111.00	(\$254,402.00)	-83%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	1,500.00	3,606.00	3,606.00	0.00	(3,606.00)	-100%
99783	Trans - Phones	306.00	308.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$1,806.00	\$3,914.00	\$3,606.00	\$0.00	(\$3,606.00)	-100%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	106,494.00	29,713.00	(76,781.00)	-72%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$106,494.00	\$29,713.00	(\$76,781.00)	-72%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	144,581.25	163,379.67	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$144,581.25	\$163,379.67	\$0.00	\$0.00	\$0.00	0%
Department Total: 230 - Commission Children & Family		\$680,788.11	\$701,237.90	\$589,508.00	\$130,843.00	(\$458,665.00)	-78%
Fund Revenue	Total: 220 - Comm On Children & Families	\$680,788.11	\$701,237.90	\$589,508.00	\$130,843.00	(\$458,665.00)	-78%
Fund Expenditure	Total: 220 - Comm On Children & Families	\$680,788.11	\$701,237.90	\$589,508.00	\$130,843.00	(\$458,665.00)	-78%
Fund Net	Total: 220 - Comm On Children & Families	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-78%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32181	Fees - Probation	0.00	0.00	100.00	100.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	0%
IG - Intergovernmental							
33290	OYA Diversion	49,563.00	84,650.63	68,000.00	68,000.00	0.00	0%
33291	OYA Individualized Services	0.00	1,085.60	6,516.00	6,516.00	0.00	0%
33405	Grants	0.00	0.00	0.00	60,000.00	60,000.00	N/A
33409	Safe Schools Healthy Start	62,312.19	63,070.00	61,325.00	0.00	(61,325.00)	-100%
33425	Delinquent Prevention Plan	58,403.00	99,739.00	80,000.00	80,000.00	0.00	0%
33433	Out of County - Juvenile/ HR	39,710.00	20,140.00	18,000.00	0.00	(18,000.00)	-100%
33438	Reimb - USDA Food	19,857.44	15,967.92	18,000.00	0.00	(18,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$229,845.63	\$284,653.15	\$251,841.00	\$214,516.00	(\$37,325.00)	-15%
CS - Charges for Service							
34205	Discovery	0.00	0.00	0.00	2,000.00	2,000.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	
FF - Fines and Forfeitures							
35680	Revenues - Client Assistance	832.25	1,309.15	1,000.00	1,000.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		\$832.25	\$1,309.15	\$1,000.00	\$1,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	16,173.00	16,314.03	16,000.00	4,000.00	(12,000.00)	-75%
36340	Donations	0.00	0.00	100.00	0.00	(100.00)	-100%
Account Classification Total: MI - Miscellaneous		\$16,173.00	\$16,314.03	\$16,100.00	\$4,000.00	(\$12,100.00)	-75%
TI - Interfund Transfers							
36330	Trans - General Non Dept	1,259,775.39	1,265,010.18	1,236,864.00	983,823.00	(253,041.00)	-20%
Account Classification Total: TI - Interfund Transfers		\$1,259,775.39	\$1,265,010.18	\$1,236,864.00	\$983,823.00	(\$253,041.00)	-20%
Department Total: 231 - Juvenile		\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$1,205,439.00	(\$300,466.00)	-20%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 100 - General Fund

Department: 231 - Juvenile

Expenditures

PS - Personnel Services

60949	Juvenile Justice Specialist	45,789.85	45,234.72	46,571.00	46,751.00	180.00	0%
60950	Juvenile Director	80,780.88	109,334.18	67,191.00	67,859.00	668.00	1%
60955	Asst Driector Juvenile	64,176.00	48,645.00	0.00	0.00	0.00	N/A
60970	Juvenile Counselor	158,261.06	149,348.00	158,265.00	132,521.00	(25,744.00)	-16%
60975	Counselor - Grant	45,789.93	45,854.80	46,571.00	46,751.00	180.00	0%
60990	Supv Juvenile Counselor	55,440.00	55,515.60	56,604.00	56,604.00	0.00	0%
61010	Juvenile Groupworker	308,509.03	282,446.79	314,156.00	0.00	(314,156.00)	-100%
61500	Office Manager	33,733.23	30,959.28	33,906.00	35,449.00	1,543.00	5%
61547	Legal Assistant II	15,318.23	15,459.97	24,243.00	24,935.00	692.00	3%
61600	Office Assistant II	24,372.91	25,415.14	26,354.00	26,455.00	101.00	0%
61857	Medical Services Director	12,000.00	14,400.00	14,400.00	0.00	(14,400.00)	-100%
62395	Registered Nurse	0.00	6,381.93	12,047.00	0.00	(12,047.00)	-100%
63900	Overtime	12,165.43	12,824.93	18,000.00	1,847.00	(16,153.00)	-90%
63910	Secure Transport	0.00	0.00	0.00	8,454.00	8,454.00	N/A
63925	On Call Group Worker	29,239.75	35,224.06	34,000.00	0.00	(34,000.00)	-100%
63930	FICA	62,835.08	64,535.09	65,201.00	34,243.00	(30,958.00)	-47%
63940	Workmans Compensation Tax	421.52	556.28	855.00	349.00	(506.00)	-59%
63941	Workmans Compensation	0.00	12,020.07	19,603.00	10,295.00	(9,308.00)	-47%
63950	Medical Insurance	111,962.03	104,271.25	148,635.00	90,675.00	(57,960.00)	-39%
63951	Life Insurance	558.51	463.85	464.00	274.00	(190.00)	-41%
63952	Short Term Disability	400.26	396.79	388.00	204.00	(184.00)	-47%
63960	Retirement - General	76,220.26	75,095.45	79,265.00	69,971.00	(9,294.00)	-12%
63980	Unemployment Compensation	20,331.00	20,314.61	19,603.00	10,295.00	(9,308.00)	-47%
Account Classification Total: PS - Personnel Services		\$1,158,304.96	\$1,154,697.79	\$1,186,322.00	\$663,932.00	(\$522,390.00)	-44%

MS - Material and Services

44010	Mgmt Travel & Training	389.74	149.68	1,000.00	1,000.00	0.00	0%
44040	Staff Travel & Training	103.06	1,274.40	2,500.00	2,000.00	(500.00)	-20%
44050	Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44080	Office Machine Repairs	618.46	671.48	1,000.00	1,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
44100	Supplies - Office	2,921.02	2,931.92	4,500.00	4,500.00	0.00	0%
44110	Supplies - Other	8,590.75	6,746.17	12,069.00	2,000.00	(10,069.00)	-83%
44200	Dues / Fees	1,528.00	1,528.00	1,800.00	1,800.00	0.00	0%
44250	Vehicle Fuel	3,105.54	3,305.90	6,008.00	21,000.00	14,992.00	250%
44260	Vehicle Maintenance & Repair	1,459.94	1,663.15	3,000.00	7,500.00	4,500.00	150%
44280	Radio / TV Maint / Repair	0.00	0.00	500.00	0.00	(500.00)	-100%
44450	Witness Fees	0.00	0.00	400.00	0.00	(400.00)	-100%
44500	Consultant Services	0.00	996.72	6,516.00	500.00	(6,016.00)	-92%
44640	Telephone	3,432.17	5,063.96	5,000.00	5,000.00	0.00	0%
44700	Postage	741.64	631.45	1,000.00	2,700.00	1,700.00	170%
45020	Contract Services	7,532.94	7,139.37	7,900.00	261,323.00	253,423.00	3208%
45080	Medical Services / Supplies	0.00	0.00	1,000.00	7,820.00	6,820.00	682%
45680	Client Assistance	92.74	779.15	1,000.00	1,000.00	0.00	0%
46440	Testing/Evaluation	996.42	414.46	1,000.00	1,000.00	0.00	0%
46600	Food	20,858.89	21,089.72	31,000.00	500.00	(30,500.00)	-98%
99755	Risk Management	0.00	0.00	7,357.00	7,402.00	45.00	1%
99760	Insurance/Liability	11,516.00	11,516.00	11,983.00	13,861.00	1,878.00	16%
99765	Insurance/Workmans Compensation	62,218.00	50,197.93	0.00	0.00	0.00	N/A
99770	Internal Services	76,804.00	76,804.00	76,804.00	74,767.00	(2,037.00)	-3%
99780	Space Rent	103,446.00	107,689.00	126,976.00	114,009.00	(12,967.00)	-10%
99781	Steering Committee Hardware Charge	7,200.00	6,750.00	6,750.00	5,250.00	(1,500.00)	-22%
99782	Steering Committee User Charge	2,376.00	2,730.00	2,520.00	4,575.00	2,055.00	82%
Account Classification Total: MS - Material and Services		\$315,931.31	\$310,072.46	\$319,583.00	\$541,507.00	\$221,924.00	69%
DS - Debt Service							
99950	Interfund Loan Principal	24,735.52	97,270.48	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	676.48	628.78	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$25,412.00	\$97,899.26	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	5,360.00	3,000.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	1,618.00	1,617.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$6,978.00	\$4,617.00	\$0.00	\$0.00	\$0.00	0%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 100 - General Fund

Department: 231 - Juvenile

	Department Total: 231 - Juvenile	\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$1,205,439.00	(\$300,466.00)	-20%
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Fund Revenue	Total: 100 - General Fund	\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$1,205,439.00	(\$300,466.00)	-20%
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Fund Expenditure	Total: 100 - General Fund	\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$1,205,439.00	(\$300,466.00)	-20%
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Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-20%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32181	Fees - Probation	0.00	0.00	100.00	0.00	(100.00)	-100%
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$0.00	\$100.00	\$0.00	(\$100.00)	-100%
IG - Intergovernmental							
33290	OYA Diversion	49,563.00	84,650.63	68,000.00	0.00	(68,000.00)	-100%
33291	OYA Individualized Services	0.00	1,085.60	6,516.00	0.00	(6,516.00)	-100%
33409	Safe Schools Healthy Start	62,312.19	63,070.00	61,325.00	0.00	(61,325.00)	-100%
33425	Delinquent Prevention Plan	58,403.00	99,739.00	80,000.00	0.00	(80,000.00)	-100%
33433	Out of County - Juvenile/ HR	39,710.00	20,140.00	18,000.00	0.00	(18,000.00)	-100%
33438	Reimb - USDA Food	19,857.44	15,967.92	18,000.00	0.00	(18,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$229,845.63	\$284,653.15	\$251,841.00	\$0.00	(\$251,841.00)	-100%
FF - Fines and Forfeitures							
35680	Revenues - Client Assistance	832.25	1,309.15	1,000.00	0.00	(1,000.00)	-100%
Account Classification Total: FF - Fines and Forfeitures		\$832.25	\$1,309.15	\$1,000.00	\$0.00	(\$1,000.00)	-100%
MI - Miscellaneous							
36100	Miscellaneous	16,173.00	16,314.03	16,000.00	0.00	(16,000.00)	-100%
36340	Donations	0.00	0.00	100.00	0.00	(100.00)	-100%
Account Classification Total: MI - Miscellaneous		\$16,173.00	\$16,314.03	\$16,100.00	\$0.00	(\$16,100.00)	-100%
TI - Interfund Transfers							
36330	Trans - General Non Dept	1,259,775.39	1,265,010.18	1,236,864.00	0.00	(1,236,864.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$1,259,775.39	\$1,265,010.18	\$1,236,864.00	\$0.00	(\$1,236,864.00)	-100%
Department Total: 231 - Juvenile		\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$0.00	(\$1,505,905.00)	-100%
Revenues Total		\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$0.00	(\$1,505,905.00)	-100%

Expenditures

PS - Personnel Services

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
60949	Juvenile Justice Specialist	45,789.85	45,234.72	46,571.00	0.00	(46,571.00)	-100%
60950	Juvenile Director	80,780.88	109,334.18	67,191.00	0.00	(67,191.00)	-100%
60955	Asst Driector Juvenile	64,176.00	48,645.00	0.00	0.00	0.00	N/A
60970	Juvenile Counselor	158,261.06	149,348.00	158,265.00	0.00	(158,265.00)	-100%
60975	Counselor - Grant	45,789.93	45,854.80	46,571.00	0.00	(46,571.00)	-100%
60990	Supv Juvenile Counselor	55,440.00	55,515.60	56,604.00	0.00	(56,604.00)	-100%
61010	Juvenile Groupworker	308,509.03	282,446.79	314,156.00	0.00	(314,156.00)	-100%
61500	Office Manager	33,733.23	30,959.28	33,906.00	0.00	(33,906.00)	-100%
61547	Legal Assistant II	15,318.23	15,459.97	24,243.00	0.00	(24,243.00)	-100%
61600	Office Assistant II	24,372.91	25,415.14	26,354.00	0.00	(26,354.00)	-100%
61857	Medical Services Director	12,000.00	14,400.00	14,400.00	0.00	(14,400.00)	-100%
62395	Registered Nurse	0.00	6,381.93	12,047.00	0.00	(12,047.00)	-100%
63900	Overtime	12,165.43	12,824.93	18,000.00	0.00	(18,000.00)	-100%
63925	On Call Group Worker	29,239.75	35,224.06	34,000.00	0.00	(34,000.00)	-100%
63930	FICA	62,835.08	64,535.09	65,201.00	0.00	(65,201.00)	-100%
63940	Workmans Compensation Tax	421.52	556.28	855.00	0.00	(855.00)	-100%
63941	Workmans Compensation	0.00	12,020.07	19,603.00	0.00	(19,603.00)	-100%
63950	Medical Insurance	111,962.03	104,271.25	148,635.00	0.00	(148,635.00)	-100%
63951	Life Insurance	558.51	463.85	464.00	0.00	(464.00)	-100%
63952	Short Term Disability	400.26	396.79	388.00	0.00	(388.00)	-100%
63960	Retirement - General	76,220.26	75,095.45	79,265.00	0.00	(79,265.00)	-100%
63980	Unemployment Compensation	20,331.00	20,314.61	19,603.00	0.00	(19,603.00)	-100%
Account Classification Total: PS - Personnel Services		\$1,158,304.96	\$1,154,697.79	\$1,186,322.00	\$0.00	(\$1,186,322.00)	-100%

MS - Material and Services

44010	Mgmt Travel & Training	389.74	149.68	1,000.00	0.00	(1,000.00)	-100%
44040	Staff Travel & Training	103.06	1,274.40	2,500.00	0.00	(2,500.00)	-100%
44080	Office Machine Repairs	618.46	671.48	1,000.00	0.00	(1,000.00)	-100%
44100	Supplies - Office	2,921.02	2,931.92	4,500.00	0.00	(4,500.00)	-100%
44110	Supplies - Other	8,590.75	6,746.17	12,069.00	0.00	(12,069.00)	-100%
44200	Dues / Fees	1,528.00	1,528.00	1,800.00	0.00	(1,800.00)	-100%
44250	Vehicle Fuel	3,105.54	3,305.90	6,008.00	0.00	(6,008.00)	-100%
44260	Vehicle Maintenance & Repair	1,459.94	1,663.15	3,000.00	0.00	(3,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
44280	Radio / TV Maint / Repair	0.00	0.00	500.00	0.00	(500.00)	-100%
44450	Witness Fees	0.00	0.00	400.00	0.00	(400.00)	-100%
44500	Consultant Services	0.00	996.72	6,516.00	0.00	(6,516.00)	-100%
44640	Telephone	3,432.17	5,063.96	5,000.00	0.00	(5,000.00)	-100%
44700	Postage	741.64	631.45	1,000.00	0.00	(1,000.00)	-100%
45020	Contract Services	7,532.94	7,139.37	7,900.00	0.00	(7,900.00)	-100%
45080	Medical Services / Supplies	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%
45680	Client Assistance	92.74	779.15	1,000.00	0.00	(1,000.00)	-100%
46440	Testing/Evaluation	996.42	414.46	1,000.00	0.00	(1,000.00)	-100%
46600	Food	20,858.89	21,089.72	31,000.00	0.00	(31,000.00)	-100%
99755	Risk Management	0.00	0.00	7,357.00	0.00	(7,357.00)	-100%
99760	Insurance/Liability	11,516.00	11,516.00	11,983.00	0.00	(11,983.00)	-100%
99765	Insurance/Workmans Compensation	62,218.00	50,197.93	0.00	0.00	0.00	N/A
99770	Internal Services	76,804.00	76,804.00	76,804.00	0.00	(76,804.00)	-100%
99780	Space Rent	103,446.00	107,689.00	126,976.00	0.00	(126,976.00)	-100%
99781	Steering Committee Hardware Charge	7,200.00	6,750.00	6,750.00	0.00	(6,750.00)	-100%
99782	Steering Committee User Charge	2,376.00	2,730.00	2,520.00	0.00	(2,520.00)	-100%
Account Classification Total: MS - Material and Services		\$315,931.31	\$310,072.46	\$319,583.00	\$0.00	(\$319,583.00)	-100%
DS - Debt Service							
99950	Interfund Loan Principal	24,735.52	97,270.48	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	676.48	628.78	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$25,412.00	\$97,899.26	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	5,360.00	3,000.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	1,618.00	1,617.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$6,978.00	\$4,617.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 231 - Juvenile		\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$0.00	(\$1,505,905.00)	-100%
Fund Revenue	Total: 100 - General Fund	\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$0.00	(\$1,505,905.00)	-100%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
	Fund Expenditure	Total: 100 - General Fund	\$1,506,626.27	\$1,567,286.51	\$1,505,905.00	\$0.00 (\$1,505,905.00)	-100%
	Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 -100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 101 - Administration							
<u>Revenues</u>							
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	0.00	178,601.00	178,601.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$178,601.00	\$178,601.00	
Sub Department Total: 101 - Administration		\$0.00	\$0.00	\$0.00	\$178,601.00	\$178,601.00	
<u>Expenditures</u>							
PS - Personnel Services							
60950	Juvenile Director	0.00	0.00	0.00	67,859.00	67,859.00	N/A
61500	Office Manager	0.00	0.00	0.00	35,449.00	35,449.00	N/A
63930	FICA	0.00	0.00	0.00	7,903.00	7,903.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	69.00	69.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	2,376.00	2,376.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	18,600.00	18,600.00	N/A
63951	Life Insurance	0.00	0.00	0.00	107.00	107.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	41.00	41.00	N/A
63960	Retirement - General	0.00	0.00	0.00	16,529.00	16,529.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	2,376.00	2,376.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$151,309.00	\$151,309.00	
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44200	Dues / Fees	0.00	0.00	0.00	1,800.00	1,800.00	N/A
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44700	Postage	0.00	0.00	0.00	1,200.00	1,200.00	N/A
45020	Contract Services	0.00	0.00	0.00	7,900.00	7,900.00	N/A
99755	Risk Management	0.00	0.00	0.00	740.00	740.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	1,386.00	1,386.00	N/A
99770	Internal Services	0.00	0.00	0.00	7,477.00	7,477.00	N/A
99780	Space Rent	0.00	0.00	0.00	2,306.00	2,306.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 101 - Administration							
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	525.00	525.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	458.00	458.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$27,292.00	\$27,292.00	
Sub Department Total: 101 - Administration		\$0.00	\$0.00	\$0.00	\$178,601.00	\$178,601.00	
Fund Revenue	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$178,601.00	\$178,601.00	0.00
Fund Expenditure	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$178,601.00	\$178,601.00	0.00
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 232 - Probation							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32181	Fees - Probation	0.00	0.00	0.00	100.00	100.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	
IG - Intergovernmental							
33290	OYA Diversion	0.00	0.00	0.00	68,000.00	68,000.00	N/A
33291	OYA Individualized Services	0.00	0.00	0.00	6,516.00	6,516.00	N/A
33405	Grants	0.00	0.00	0.00	60,000.00	60,000.00	N/A
33425	Delinquent Prevention Plan	0.00	0.00	0.00	80,000.00	80,000.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$214,516.00	\$214,516.00	
CS - Charges for Service							
34205	Discovery	0.00	0.00	0.00	2,000.00	2,000.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	
FF - Fines and Forfeitures							
35680	Revenues - Client Assistance	0.00	0.00	0.00	1,000.00	1,000.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	0.00	4,000.00	4,000.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	0.00	345,290.00	345,290.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$345,290.00	\$345,290.00	
Sub Department Total: 232 - Probation		\$0.00	\$0.00	\$0.00	\$566,906.00	\$566,906.00	

Expenditures

PS - Personnel Services

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 232 - Probation							
60949	Juvenile Justice Specialist	0.00	0.00	0.00	46,751.00	46,751.00	N/A
60970	Juvenile Counselor	0.00	0.00	0.00	132,521.00	132,521.00	N/A
60975	Counselor - Grant	0.00	0.00	0.00	46,751.00	46,751.00	N/A
60990	Supv Juvenile Counselor	0.00	0.00	0.00	56,604.00	56,604.00	N/A
61547	Legal Assistant II	0.00	0.00	0.00	24,935.00	24,935.00	N/A
61600	Office Assistant II	0.00	0.00	0.00	26,455.00	26,455.00	N/A
63900	Overtime	0.00	0.00	0.00	1,847.00	1,847.00	N/A
63930	FICA	0.00	0.00	0.00	25,693.00	25,693.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	267.00	267.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	7,725.00	7,725.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	72,075.00	72,075.00	N/A
63951	Life Insurance	0.00	0.00	0.00	167.00	167.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	163.00	163.00	N/A
63960	Retirement - General	0.00	0.00	0.00	53,442.00	53,442.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	7,725.00	7,725.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$503,121.00	\$503,121.00	

MS - Material and Services

44040	Staff Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44050	Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44080	Office Machine Repairs	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44110	Supplies - Other	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44250	Vehicle Fuel	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44260	Vehicle Maintenance & Repair	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44500	Consultant Services	0.00	0.00	0.00	500.00	500.00	N/A
44640	Telephone	0.00	0.00	0.00	3,500.00	3,500.00	N/A
44700	Postage	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45680	Client Assistance	0.00	0.00	0.00	1,000.00	1,000.00	N/A
46440	Testing/Evaluation	0.00	0.00	0.00	1,000.00	1,000.00	N/A
99755	Risk Management	0.00	0.00	0.00	1,851.00	1,851.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	3,465.00	3,465.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 232 - Probation							
99770	Internal Services	0.00	0.00	0.00	18,692.00	18,692.00	N/A
99780	Space Rent	0.00	0.00	0.00	22,320.00	22,320.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	1,313.00	1,313.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	1,144.00	1,144.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$63,785.00	\$63,785.00	
Sub Department Total: 232 - Probation		\$0.00	\$0.00	\$0.00	\$566,906.00	\$566,906.00	
Fund Revenue	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$566,906.00	\$566,906.00	0.00
Fund Expenditure	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$566,906.00	\$566,906.00	0.00
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 233 - Detention							
<u>Revenues</u>							
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	0.00	459,932.00	459,932.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$459,932.00	\$459,932.00	
Sub Department Total: 233 - Detention		\$0.00	\$0.00	\$0.00	\$459,932.00	\$459,932.00	
<u>Expenditures</u>							
Department: 231 - Juvenile							
Sub Department: 233 - Detention							
PS - Personnel Services							
63910	Secure Transport	0.00	0.00	0.00	8,454.00	8,454.00	N/A
63930	FICA	0.00	0.00	0.00	647.00	647.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	13.00	13.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	194.00	194.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	194.00	194.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$9,502.00	\$9,502.00	
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44110	Supplies - Other	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44250	Vehicle Fuel	0.00	0.00	0.00	20,000.00	20,000.00	N/A
44260	Vehicle Maintenance & Repair	0.00	0.00	0.00	6,500.00	6,500.00	N/A
44640	Telephone	0.00	0.00	0.00	500.00	500.00	N/A
44700	Postage	0.00	0.00	0.00	500.00	500.00	N/A
45020	Contract Services	0.00	0.00	0.00	253,423.00	253,423.00	N/A
45080	Medical Services / Supplies	0.00	0.00	0.00	7,820.00	7,820.00	N/A
46600	Food	0.00	0.00	0.00	500.00	500.00	N/A
99755	Risk Management	0.00	0.00	0.00	4,811.00	4,811.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	9,010.00	9,010.00	N/A
99770	Internal Services	0.00	0.00	0.00	48,598.00	48,598.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 231 - Juvenile							
Sub Department: 233 - Detention							
99780	Space Rent	0.00	0.00	0.00	89,383.00	89,383.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	3,412.00	3,412.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	2,973.00	2,973.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$450,430.00	\$450,430.00	
Sub Department Total: 233 - Detention		\$0.00	\$0.00	\$0.00	\$459,932.00	\$459,932.00	
Fund Revenue	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$459,932.00	\$459,932.00	0.00
Fund Expenditure	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$459,932.00	\$459,932.00	0.00
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 601 - Juvenile - Special Projects							
Department: 231 - Juvenile							
Sub Department: 375 - Special Projects							
Revenues							
IN - Interest							
39150	Investments - Interest On	40.00	19.37	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$40.00	\$19.37	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balances							
31001	Beginning Fund Balance	4,085.72	3,795.73	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$4,085.72	\$3,795.73	\$0.00	\$0.00	\$0.00	0.00
Sub Department Total: 375 - Special Projects		\$4,125.72	\$3,815.10	\$0.00	\$0.00	\$0.00	0.00
Expenditures							
MS - Material and Services							
44110	Supplies - Other	329.99	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$329.99	\$0.00	\$0.00	\$0.00	\$0.00	0.00
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	3,815.10	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$3,815.10	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	3,795.73	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$3,795.73	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Sub Department Total: 375 - Special Projects		\$4,125.72	\$3,815.10	\$0.00	\$0.00	\$0.00	0.00
Fund Revenue	Total: 601 - Juvenile - Special Projects	\$4,125.72	\$3,815.10	\$0.00	\$0.00	\$0.00	0.00
Fund Expenditure	Total: 601 - Juvenile - Special Projects	\$4,125.72	\$3,815.10	\$0.00	\$0.00	\$0.00	0.00
Fund Net	Total: 601 - Juvenile - Special Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 710 - Dog Control							
Department: 251 - Dog Control							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32130	Licenses - Dog	210,254.95	209,913.35	225,068.00	213,202.00	(11,866.00)	-5%
34231	Fees - NSF Check	430.00	909.50	500.00	600.00	100.00	20%
35061	Deposits - Rabies	1,158.99	2,060.00	1,500.00	1,500.00	0.00	0%
35070	Fees - Late	32,588.00	34,323.00	30,000.00	30,300.00	300.00	1%
35080	Fees - Impound	17,609.59	20,113.48	20,000.00	20,000.00	0.00	0%
35081	Fees - Boarding	10,012.87	11,101.66	15,000.00	15,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$272,054.40	\$278,420.99	\$292,068.00	\$280,602.00	(\$11,466.00)	-4%
CS - Charges for Service							
34224	Microchips	2,103.00	2,178.00	3,500.00	2,000.00	(1,500.00)	-43%
Account Classification Total: CS - Charges for Service		\$2,103.00	\$2,178.00	\$3,500.00	\$2,000.00	(\$1,500.00)	-43%
FF - Fines and Forfeitures							
34300	Fees - Court	11,443.91	9,781.14	6,000.00	5,000.00	(1,000.00)	-17%
Account Classification Total: FF - Fines and Forfeitures		\$11,443.91	\$9,781.14	\$6,000.00	\$5,000.00	(\$1,000.00)	-17%
IN - Interest							
39150	Investments - Interest On	369.41	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$369.41	\$0.00	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	0.00	134.50	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$134.50	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	0.00	40,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	0%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	14,562.72	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$14,562.72	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 710 - Dog Control							
Department: 251 - Dog Control							
FB - Fund Balances							
31001	Beginning Fund Balance	72,126.69	2,994.51	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$72,126.69	\$2,994.51	\$0.00	\$0.00	\$0.00	0%
Department Total: 251 - Dog Control		\$372,660.13	\$333,509.14	\$301,568.00	\$287,602.00	(\$13,966.00)	-5%
<u>Expenditures</u>							
PS - Personnel Services							
61495	Office Technician	8,384.65	25,808.60	27,143.00	28,559.00	1,416.00	5%
61600	Office Assistant II	14,068.66	0.00	0.00	0.00	0.00	N/A
63420	Animal Control Officer	74,113.22	47,448.00	49,343.00	61,316.00	11,973.00	24%
63430	Asst Animal Control Officer	65,592.96	43,988.68	34,205.00	17,208.00	(16,997.00)	-50%
63930	FICA	12,012.16	8,870.10	8,594.00	8,229.00	(365.00)	-4%
63940	Workmans Compensation Tax	66.89	81.24	111.00	85.00	(26.00)	-23%
63941	Workmans Compensation	0.00	1,015.90	2,584.00	2,474.00	(110.00)	-4%
63950	Medical Insurance	27,491.70	21,990.18	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	166.04	131.59	107.00	107.00	0.00	0%
63952	Short Term Disability	74.80	62.90	41.00	41.00	0.00	0%
63960	Retirement - General	14,124.53	11,598.96	8,489.00	14,457.00	5,968.00	70%
63980	Unemployment Compensation	3,579.00	2,771.63	2,584.00	2,474.00	(110.00)	-4%
63990	Cell Phone Allowance	1,600.00	1,280.00	1,440.00	480.00	(960.00)	-67%
Account Classification Total: PS - Personnel Services		\$221,274.61	\$165,047.78	\$150,841.00	\$154,030.00	\$3,189.00	2%
MS - Material and Services							
44010	Mgmt Travel & Training	123.73	533.80	200.00	50.00	(150.00)	-75%
44100	Supplies - Office	2,639.78	1,731.13	3,000.00	2,500.00	(500.00)	-17%
44110	Supplies - Other	4,610.06	2,354.96	5,000.00	2,000.00	(3,000.00)	-60%
44130	Supplies - Ammunition	0.00	5.47	400.00	400.00	0.00	0%
44200	Dues / Fees	0.00	0.00	50.00	75.00	25.00	50%
44250	Vehicle Fuel	11,582.56	11,735.50	17,000.00	10,000.00	(7,000.00)	-41%
44260	Vehicle Maintenance & Repair	3,870.29	1,754.27	2,500.00	1,500.00	(1,000.00)	-40%
44290	Uniform Maintenance & Repair	505.86	649.78	750.00	750.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 710 - Dog Control							
Department: 251 - Dog Control							
44570	Fees for Service	1,309.80	1,333.48	1,650.00	1,600.00	(50.00)	-3%
44640	Telephone	3,093.42	3,431.81	2,600.00	1,500.00	(1,100.00)	-42%
44650	Rent	11,424.00	8,111.36	14,000.00	14,200.00	200.00	1%
44700	Postage	8,284.02	4,823.11	6,000.00	7,000.00	1,000.00	17%
45020	Contract Services	60,000.00	61,776.00	60,000.00	60,000.00	0.00	0%
45021	Interest Expense	0.00	185.91	0.00	0.00	0.00	N/A
45920	Vet Expense	2,792.49	1,510.54	2,000.00	1,000.00	(1,000.00)	-50%
99755	Risk Management	0.00	0.00	914.00	957.00	43.00	5%
99760	Insurance/Liability	1,630.00	1,630.00	1,489.00	1,791.00	302.00	20%
99765	Insurance/Workmans Compensation	1,952.00	936.10	0.00	0.00	0.00	N/A
99770	Internal Services	30,054.00	30,054.00	30,054.00	22,969.00	(7,085.00)	-24%
99780	Space Rent	0.00	0.00	0.00	0.00	0.00	N/A
99781	Steering Committee Hardware Charge	2,250.00	2,700.00	2,700.00	3,450.00	750.00	28%
99782	Steering Committee User Charge	198.00	210.00	420.00	1,830.00	1,410.00	336%
Account Classification Total: MS - Material and Services		\$146,320.01	\$135,467.22	\$150,727.00	\$133,572.00	(\$17,155.00)	-11%
DS - Debt Service							
99950	Interfund Loan Principal	0.00	14,562.72	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$0.00	\$14,562.72	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99015	Trans - Emergency Services	800.00	0.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	963.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	308.00	308.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$2,071.00	\$308.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	2,994.51	18,123.42	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$2,994.51	\$18,123.42	\$0.00	\$0.00	\$0.00	0%
Department Total: 251 - Dog Control		\$372,660.13	\$333,509.14	\$301,568.00	\$287,602.00	(\$13,966.00)	-5%
Fund Revenue	Total: 710 - Dog Control	\$372,660.13	\$333,509.14	\$301,568.00	\$287,602.00	(\$13,966.00)	-5%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 710 - Dog Control							
Department: 251 - Dog Control							
Fund Expenditure	Total: 710 - Dog Control	\$372,660.13	\$333,509.14	\$301,568.00	\$287,602.00	(\$13,966.00)	-5%
Fund Net	Total: 710 - Dog Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32020	Fees - Code/Policies/Copies	7.00	0.00	50.00	0.00	(50.00)	-100%
32110	Permits - Mobile Home	17,382.00	16,364.00	30,000.00	20,000.00	(10,000.00)	-33%
32116	Gas - Medical	177.00	179.20	500.00	500.00	0.00	0%
32169	ORS 455.447 Surcharge	82.53	76.16	200.00	200.00	0.00	0%
33242	Fees - Sign Off	50.00	0.00	25.00	0.00	(25.00)	-100%
34045	Fees - Community Development	0.00	0.00	0.00	70,000.00	70,000.00	N/A
34160	Franchise Fee - Solid Waste	0.00	0.00	0.00	7,613.00	7,613.00	N/A
34231	Fees - NSF Check	183.33	559.49	355.00	145.00	(210.00)	-59%
Account Classification Total: LP - Licenses, Fees and Permits		\$17,881.86	\$17,178.85	\$31,130.00	\$98,458.00	\$67,328.00	216%
IG - Intergovernmental							
33612	Grants - Transportation	0.00	0.00	18,322.00	0.00	(18,322.00)	-100%
33994	Title III	0.00	17,380.00	5,000.00	0.00	(5,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$0.00	\$17,380.00	\$23,322.00	\$0.00	(\$23,322.00)	-100%
CS - Charges for Service							
32100	Permits - Building	240,626.17	271,806.81	300,000.00	311,500.00	11,500.00	4%
32111	Permits - Electrical	157,164.20	165,849.74	269,000.00	220,185.00	(48,815.00)	-18%
32112	Permits - Plumbing	67,778.25	80,329.20	100,000.00	90,000.00	(10,000.00)	-10%
32113	Permits - Mechanical	94,463.52	91,066.82	88,000.00	89,615.00	1,615.00	2%
33240	Fees - Subsurface Insepection	117,456.50	128,677.80	126,500.00	129,000.00	2,500.00	2%
33243	Fees - Pumper Truck	455.00	129.00	100.00	135.00	35.00	35%
33651	Inspections - Minor Label	1,575.00	1,950.00	1,125.00	1,125.00	0.00	0%
33652	Inspections - Contract	18,877.50	18,186.75	18,000.00	18,000.00	0.00	0%
34091	Plan Check	187,954.29	228,395.23	349,000.00	310,000.00	(39,000.00)	-11%
34092	Insepections - In Plant	1,509.00	609.00	1,200.00	1,200.00	0.00	0%
34093	Plan Review - Third Party	0.00	658.42	10,000.00	1,000.00	(9,000.00)	-90%
34094	Hourly Inspection - Third Party	0.00	0.00	10,000.00	1,000.00	(9,000.00)	-90%
34280	Copies/Maps	530.06	657.45	700.00	700.00	0.00	0%
34281	Copies	148.44	657.26	410.00	300.00	(110.00)	-27%
34900	Land Use Apps	93,532.50	89,328.60	141,678.00	87,888.00	(53,790.00)	-38%
34910	Site Plan Review	38,325.30	42,058.70	46,000.00	40,000.00	(6,000.00)	-13%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
36705	Fees - CDD Admin Charge	0.00	0.00	356,623.00	156,177.00	(200,446.00)	-56%
Account Classification Total: CS - Charges for Service		\$1,020,395.73	\$1,120,360.78	\$1,818,336.00	\$1,457,825.00	(\$360,511.00)	-20%
FF - Fines and Forfeitures							
33241	Revenues - Enforcement	2,822.83	612.00	1,000.00	300.00	(700.00)	-70%
35150	Fines - Violation	5,387.92	698.68	1,150.00	1,000.00	(150.00)	-13%
Account Classification Total: FF - Fines and Forfeitures		\$8,210.75	\$1,310.68	\$2,150.00	\$1,300.00	(\$850.00)	-40%
IN - Interest							
39150	Investments - Interest On	3,141.88	239.55	300.00	100.00	(200.00)	-67%
Account Classification Total: IN - Interest		\$3,141.88	\$239.55	\$300.00	\$100.00	(\$200.00)	-67%
MI - Miscellaneous							
36100	Miscellaneous	27,084.50	39,701.78	18,564.00	15,000.00	(3,564.00)	-19%
Account Classification Total: MI - Miscellaneous		\$27,084.50	\$39,701.78	\$18,564.00	\$15,000.00	(\$3,564.00)	-19%
TI - Interfund Transfers							
36235	Trans - Park	10,556.00	10,556.00	0.00	0.00	0.00	N/A
36241	Trans - Code Enforcement	28,148.00	28,148.00	0.00	8,643.00	8,643.00	N/A
36330	Trans - General Non Dept	351,256.00	319,643.00	34,000.00	200,000.00	166,000.00	488%
36570	Trans - Solid Waste	137,224.00	137,224.00	0.00	0.00	0.00	N/A
37460	Trans - Risk Management	50,907.52	0.00	0.00	0.00	0.00	N/A
37462	Trans - Economic Develop	10,000.00	0.00	0.00	0.00	0.00	N/A
39005	Trans - Planning	29,601.00	69,198.00	0.00	0.00	0.00	N/A
39029	Trans - Electrical	139,027.00	213,459.00	0.00	0.00	0.00	N/A
39030	Trans - Solid Waste	0.00	0.00	255,255.00	0.00	(255,255.00)	-100%
39033	Trans - Equipment Rent	0.00	0.00	0.00	45,181.00	45,181.00	N/A
39036	Trans - from General Operations	0.00	1,000.00	0.00	0.00	0.00	N/A
39039	Trans - Vehicle Reserve	78,681.00	151,223.00	61,717.00	3,000.00	(58,717.00)	-95%
39220	Trans - Recycling	10,556.00	10,556.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$845,956.52	\$941,007.00	\$350,972.00	\$256,824.00	(\$94,148.00)	-27%
FB - Fund Balances							
31001	Beginning Fund Balance	269,629.16	96,824.78	13,644.00	36,391.00	22,747.00	167%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Account Classification Total: FB - Fund Balances		\$269,629.16	\$96,824.78	\$13,644.00	\$36,391.00	\$22,747.00	167%
Revenues Total		\$2,192,300.40	\$2,234,003.42	\$2,258,418.00	\$1,865,898.00	(\$392,520.00)	-17%
<u>Expenditures</u>							
PS - Personnel Services							
60334	Community Development Director	76,867.12	71,842.64	82,944.00	0.00	(82,944.00)	-100%
60597	GIS Planner	8,765.81	9,940.75	11,761.00	11,886.00	125.00	1%
60630	Associate Planner	44,008.36	11,827.18	0.00	0.00	0.00	N/A
60650	Planning Director	72,488.00	73,365.80	79,940.00	63,715.00	(16,225.00)	-20%
60660	Senior Planner	80,656.40	52,399.62	57,025.00	47,837.00	(9,188.00)	-16%
60823	Building Inspector III	273,003.35	291,268.00	378,761.00	318,211.00	(60,550.00)	-16%
60860	Building Official	66,359.76	68,851.71	79,644.00	67,784.00	(11,860.00)	-15%
60906	Resident/Multi Family Plans	50,701.28	52,950.79	60,382.00	60,615.00	233.00	0%
60910	Code Enforcement	73,925.34	66,302.70	40,022.00	33,421.00	(6,601.00)	-16%
60911	Senior Combination Inspector	11,621.28	5,645.25	34,684.00	0.00	(34,684.00)	-100%
60954	Sr Plans Examiner	59,681.40	62,848.80	72,240.00	72,240.00	0.00	0%
61476	Permit Technician	121,707.18	129,738.70	131,771.00	158,123.00	26,352.00	20%
61495	Office Technician	14,795.07	15,361.48	18,396.00	0.00	(18,396.00)	-100%
61555	Accounting Specialist	35,182.04	37,357.71	7,740.00	7,817.00	77.00	1%
62285	Sr Environmental Hlth Specialist	141.72	0.00	0.00	0.00	0.00	N/A
62287	On Site Manager	51,035.95	49,936.24	49,920.00	49,920.00	0.00	0%
63571	C D D Manager	35,365.57	60,664.00	62,676.00	66,732.00	4,056.00	6%
63930	FICA	74,567.57	76,532.71	89,754.00	73,641.00	(16,113.00)	-18%
63940	Workmans Compensation Tax	368.62	477.77	738.00	573.00	(165.00)	-22%
63941	Workmans Compensation	0.00	9,470.50	26,985.00	22,141.00	(4,844.00)	-18%
63950	Medical Insurance	164,519.11	150,543.82	157,545.00	162,285.00	4,740.00	3%
63951	Life Insurance	603.70	497.01	473.00	370.00	(103.00)	-22%
63952	Short Term Disability	437.75	421.60	397.00	360.00	(37.00)	-9%
63960	Retirement - General	106,529.03	105,232.97	125,242.00	154,019.00	28,777.00	23%
63980	Unemployment Compensation	28,239.00	24,910.47	26,985.00	22,141.00	(4,844.00)	-18%
63990	Cell Phone Allowance	5,975.00	5,640.00	5,640.00	4,320.00	(1,320.00)	-23%
Account Classification Total: PS - Personnel Services		\$1,457,545.41	\$1,434,028.22	\$1,601,665.00	\$1,398,151.00	(\$203,514.00)	-13%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
MS - Material and Services							
44010	Mgmt Travel & Training	2,312.53	1,433.80	2,810.00	2,600.00	(210.00)	-7%
44040	Staff Travel & Training	2,422.45	3,936.11	7,510.00	6,900.00	(610.00)	-8%
44080	Office Machine Repairs	727.51	972.68	1,100.00	1,100.00	0.00	0%
44100	Supplies - Office	8,080.71	6,402.81	7,200.00	6,950.00	(250.00)	-3%
44110	Supplies - Other	2,044.33	1,013.49	1,650.00	1,350.00	(300.00)	-18%
44113	Office Equipment	0.00	0.00	50.00	0.00	(50.00)	-100%
44114	Office Furniture	49.60	0.00	0.00	0.00	0.00	N/A
44135	Tools	65.00	0.00	150.00	150.00	0.00	0%
44200	Dues / Fees	4,872.49	3,587.50	4,750.00	4,710.00	(40.00)	-1%
44201	Fees / Rebate	14,420.00	15,240.00	15,000.00	15,000.00	0.00	0%
44203	Credit Card Fees	10,439.83	15,111.40	13,800.00	0.00	(13,800.00)	-100%
44250	Vehicle Fuel	21,961.09	29,056.40	31,000.00	30,300.00	(700.00)	-2%
44260	Vehicle Maintenance & Repair	8,470.76	18,132.82	16,000.00	13,200.00	(2,800.00)	-18%
44300	Equip Maintenance & Repair	0.00	0.00	50.00	50.00	0.00	0%
44450	Witness Fees	0.00	0.00	200.00	0.00	(200.00)	-100%
44640	Telephone	9,262.89	8,298.11	9,190.00	9,100.00	(90.00)	-1%
44700	Postage	5,089.83	2,765.72	3,300.00	2,950.00	(350.00)	-11%
44710	Publications / Periodicals	59.40	150.93	50.00	50.00	0.00	0%
44720	Legal Notice Publish	1,567.63	2,131.39	1,500.00	2,000.00	500.00	33%
44730	Printing	74.00	148.00	400.00	400.00	0.00	0%
45015	Administration Fees	0.00	0.00	210,351.00	94,419.00	(115,932.00)	-55%
45020	Contract Services	3,600.00	2,700.00	3,600.00	43,645.00	40,045.00	1112%
45021	Interest Expense	6.15	0.00	0.00	0.00	0.00	N/A
45111	Software Support	15,963.00	16,902.00	17,052.00	28,200.00	11,148.00	65%
45670	Planning Commission Fees	30.00	152.41	100.00	100.00	0.00	0%
45800	Refunds	0.00	0.00	0.00	2,000.00	2,000.00	N/A
45880	Computer Software	1,037.00	1,098.00	1,098.00	1,800.00	702.00	64%
46140	Books	2,938.01	350.25	2,050.00	2,050.00	0.00	0%
46780	Abatement	0.00	0.00	8,744.00	0.00	(8,744.00)	-100%
99755	Risk Management	0.00	0.00	6,118.00	7,004.00	886.00	14%
99760	Insurance/Liability	16,000.00	16,000.00	9,965.00	13,114.00	3,149.00	32%
99765	Insurance/Workmans Compensation	20,023.00	10,513.82	0.00	0.00	0.00	N/A
99770	Internal Services	207,653.00	207,653.00	207,653.00	95,164.00	(112,489.00)	-54%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
99780	Space Rent	49,741.00	50,279.00	51,992.00	51,438.00	(554.00)	-1%
99781	Steering Committee Hardware Charge	15,600.00	14,700.00	16,650.00	12,075.00	(4,575.00)	-27%
99782	Steering Committee User Charge	5,742.00	6,090.00	5,670.00	11,285.00	5,615.00	99%
Account Classification Total: MS - Material and Services		\$430,253.21	\$434,819.64	\$656,753.00	\$459,104.00	(\$197,649.00)	-30%
IF - Interfund Transfers							
99027	Trans - CDD	57,749.00	97,346.00	0.00	8,643.00	8,643.00	N/A
99028	Trans - Violations	0.00	1,000.00	0.00	0.00	0.00	N/A
99040	Trans - General Fund	139,027.00	213,459.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	8,401.00	3,234.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	2,500.00	2,500.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$207,677.00	\$317,539.00	\$0.00	\$8,643.00	\$8,643.00	
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	96,824.78	47,616.56	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$96,824.78	\$47,616.56	\$0.00	\$0.00	\$0.00	0%
Expenditures Total		\$2,192,300.40	\$2,234,003.42	\$2,258,418.00	\$1,865,898.00	(\$392,520.00)	-17%
Fund Revenue	Total: 603 - Community Development	\$2,192,300.40	\$2,234,003.42	\$2,258,418.00	\$1,865,898.00	(\$392,520.00)	-17%
Fund Expenditure	Total: 603 - Community Development	\$2,192,300.40	\$2,234,003.42	\$2,258,418.00	\$1,865,898.00	(\$392,520.00)	-17%
Fund Net	Total: 603 - Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-17%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 261 - Planning							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32020	Fees - Code/Policies/Copies	7.00	0.00	50.00	0.00	(50.00)	-100%
34045	Fees - Community Development	0.00	0.00	0.00	35,000.00	35,000.00	N/A
34231	Fees - NSF Check	170.00	0.00	80.00	40.00	(40.00)	-50%
Account Classification Total: LP - Licenses, Fees and Permits		\$177.00	\$0.00	\$130.00	\$35,040.00	\$34,910.00	26854%
IG - Intergovernmental							
33612	Grants - Transportation	0.00	0.00	18,322.00	0.00	(18,322.00)	-100%
33994	Title III	0.00	17,380.00	5,000.00	0.00	(5,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$0.00	\$17,380.00	\$23,322.00	\$0.00	(\$23,322.00)	-100%
CS - Charges for Service							
34280	Copies/Maps	530.06	657.45	700.00	700.00	0.00	0%
34900	Land Use Apps	93,532.50	89,328.60	141,678.00	87,888.00	(53,790.00)	-38%
34910	Site Plan Review	38,325.30	42,058.70	46,000.00	40,000.00	(6,000.00)	-13%
Account Classification Total: CS - Charges for Service		\$132,387.86	\$132,044.75	\$188,378.00	\$128,588.00	(\$59,790.00)	-32%
MI - Miscellaneous							
36100	Miscellaneous	14,714.44	6,101.00	3,064.00	0.00	(3,064.00)	-100%
Account Classification Total: MI - Miscellaneous		\$14,714.44	\$6,101.00	\$3,064.00	\$0.00	(\$3,064.00)	-100%
TI - Interfund Transfers							
36330	Trans - General Non Dept	240,223.00	218,602.93	34,000.00	170,000.00	136,000.00	400%
37460	Trans - Risk Management	36,258.52	0.00	0.00	0.00	0.00	N/A
37462	Trans - Economic Develop	10,000.00	0.00	0.00	0.00	0.00	N/A
39030	Trans - Solid Waste	0.00	0.00	158,047.00	0.00	(158,047.00)	-100%
39039	Trans - Vehicle Reserve	0.00	25,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$286,481.52	\$243,602.93	\$192,047.00	\$170,000.00	(\$22,047.00)	-11%
FB - Fund Balances							
31001	Beginning Fund Balance	6,165.82	1,857.23	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 603 - Community Development

Department: 260 - Community Development

Sub Department: 261 - Planning

Account Classification Total: FB - Fund Balances		\$6,165.82	\$1,857.23	\$0.00	\$0.00	\$0.00	0%
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Sub Department Total: 261 - Planning		\$439,926.64	\$400,985.91	\$406,941.00	\$333,628.00	(\$73,313.00)	-18%
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Expenditures

PS - Personnel Services

60597	GIS Planner	8,765.81	9,940.75	11,761.00	11,886.00	125.00	1%
60630	Associate Planner	44,008.36	11,827.18	0.00	0.00	0.00	N/A
60650	Planning Director	72,488.00	73,365.80	79,940.00	63,715.00	(16,225.00)	-20%
60660	Senior Planner	80,656.40	52,399.62	57,025.00	47,837.00	(9,188.00)	-16%
61476	Permit Technician	33,112.86	35,303.94	36,422.00	39,934.00	3,512.00	10%
63930	FICA	16,684.39	13,077.53	14,178.00	12,535.00	(1,643.00)	-12%
63940	Workmans Compensation Tax	83.27	86.33	122.00	98.00	(24.00)	-20%
63941	Workmans Compensation	0.00	1,691.22	4,263.00	3,769.00	(494.00)	-12%
63950	Medical Insurance	35,983.32	24,169.69	26,325.00	30,225.00	3,900.00	15%
63951	Life Insurance	120.89	80.04	68.00	73.00	5.00	7%
63952	Short Term Disability	100.30	76.50	66.00	71.00	5.00	8%
63960	Retirement - General	23,696.72	18,314.99	20,386.00	26,216.00	5,830.00	29%
63980	Unemployment Compensation	5,980.00	4,235.08	4,263.00	3,769.00	(494.00)	-12%
63990	Cell Phone Allowance	855.00	480.00	480.00	480.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$322,535.32	\$245,048.67	\$255,299.00	\$240,608.00	(\$14,691.00)	-6%

MS - Material and Services

44010	Mgmt Travel & Training	725.17	17.50	711.00	700.00	(11.00)	-2%
44040	Staff Travel & Training	763.79	0.00	710.00	700.00	(10.00)	-1%
44080	Office Machine Repairs	97.16	264.49	100.00	100.00	0.00	0%
44100	Supplies - Office	2,687.04	2,245.39	2,500.00	2,500.00	0.00	0%
44110	Supplies - Other	0.00	0.00	100.00	100.00	0.00	0%
44200	Dues / Fees	950.00	725.00	1,000.00	1,000.00	0.00	0%
44203	Credit Card Fees	4,757.18	6,924.57	5,000.00	0.00	(5,000.00)	-100%
44640	Telephone	951.52	890.40	900.00	1,000.00	100.00	11%
44700	Postage	3,987.05	1,655.42	1,800.00	1,800.00	0.00	0%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 261 - Planning							
44710	Publications / Periodicals	59.40	0.00	0.00	0.00	0.00	N/A
44720	Legal Notice Publish	1,567.63	2,131.39	1,500.00	2,000.00	500.00	33%
44730	Printing	0.00	10.00	50.00	50.00	0.00	0%
45015	Administration Fees	0.00	0.00	68,794.00	30,782.00	(38,012.00)	-55%
45021	Interest Expense	6.15	0.00	0.00	0.00	0.00	N/A
45111	Software Support	6,048.00	6,403.74	6,500.00	10,800.00	4,300.00	66%
45670	Planning Commission Fees	30.00	152.41	100.00	100.00	0.00	0%
45800	Refunds	0.00	0.00	0.00	1,000.00	1,000.00	N/A
99755	Risk Management	0.00	0.00	551.00	630.00	79.00	14%
99760	Insurance/Liability	1,440.00	1,440.00	897.00	1,180.00	283.00	32%
99765	Insurance/Workmans Compensation	2,605.00	868.32	0.00	0.00	0.00	N/A
99770	Internal Services	43,140.00	43,140.00	43,140.00	22,112.00	(21,028.00)	-49%
99780	Space Rent	15,907.00	16,089.00	17,289.00	16,466.00	(823.00)	-5%
Account Classification Total: MS - Material and Services		\$85,722.09	\$82,957.63	\$151,642.00	\$93,020.00	(\$58,622.00)	-39%
IF - Interfund Transfers							
99027	Trans - CDD	29,601.00	69,198.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	211.00	770.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$29,812.00	\$69,968.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,857.23	3,011.61	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,857.23	\$3,011.61	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 261 - Planning		\$439,926.64	\$400,985.91	\$406,941.00	\$333,628.00	(\$73,313.00)	-18%
Fund Revenue	Total: 603 - Community Development	\$439,926.64	\$400,985.91	\$406,941.00	\$333,628.00	(\$73,313.00)	-18%
Fund Expenditure	Total: 603 - Community Development	\$439,926.64	\$400,985.91	\$406,941.00	\$333,628.00	(\$73,313.00)	-18%
Fund Net	Total: 603 - Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-18%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 262 - Building							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	17,382.00	16,364.00	30,000.00	20,000.00	(10,000.00)	-33%
32116	Gas - Medical	177.00	179.20	500.00	500.00	0.00	0%
32169	ORS 455.447 Surcharge	82.53	76.16	200.00	200.00	0.00	0%
34231	Fees - NSF Check	13.33	559.49	250.00	80.00	(170.00)	-68%
Account Classification Total: LP - Licenses, Fees and Permits		\$17,654.86	\$17,178.85	\$30,950.00	\$20,780.00	(\$10,170.00)	-33%
CS - Charges for Service							
32100	Permits - Building	240,626.17	271,806.81	300,000.00	311,500.00	11,500.00	4%
32111	Permits - Electrical	157,164.20	165,849.74	269,000.00	220,185.00	(48,815.00)	-18%
32112	Permits - Plumbing	67,778.25	80,329.20	100,000.00	90,000.00	(10,000.00)	-10%
32113	Permits - Mechanical	94,463.52	91,066.82	88,000.00	89,615.00	1,615.00	2%
33651	Inspections - Minor Label	1,575.00	1,950.00	1,125.00	1,125.00	0.00	0%
33652	Inspections - Contract	18,877.50	18,186.75	18,000.00	18,000.00	0.00	0%
34091	Plan Check	187,954.29	228,395.23	349,000.00	310,000.00	(39,000.00)	-11%
34092	Insepections - In Plant	1,509.00	609.00	1,200.00	1,200.00	0.00	0%
34093	Plan Review - Third Party	0.00	658.42	10,000.00	1,000.00	(9,000.00)	-90%
34094	Hourly Inspection - Third Party	0.00	0.00	10,000.00	1,000.00	(9,000.00)	-90%
34281	Copies	45.79	554.00	300.00	200.00	(100.00)	-33%
Account Classification Total: CS - Charges for Service		\$769,993.72	\$859,405.97	\$1,146,625.00	\$1,043,825.00	(\$102,800.00)	-9%
FF - Fines and Forfeitures							
35150	Fines - Violation	0.00	0.00	150.00	0.00	(150.00)	-100%
Account Classification Total: FF - Fines and Forfeitures		\$0.00	\$0.00	\$150.00	\$0.00	(\$150.00)	-100%
IN - Interest							
39150	Investments - Interest On	628.11	0.00	100.00	0.00	(100.00)	-100%
Account Classification Total: IN - Interest		\$628.11	\$0.00	\$100.00	\$0.00	(\$100.00)	-100%
MI - Miscellaneous							
36100	Miscellaneous	12,370.06	21,758.87	15,500.00	15,000.00	(500.00)	-3%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 262 - Building							
Account Classification Total: MI - Miscellaneous		\$12,370.06	\$21,758.87	\$15,500.00	\$15,000.00	(\$500.00)	-3%
TI - Interfund Transfers							
37460	Trans - Risk Management	10,763.00	0.00	0.00	0.00	0.00	N/A
39039	Trans - Vehicle Reserve	57,393.00	89,463.00	28,058.00	0.00	(28,058.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$68,156.00	\$89,463.00	\$28,058.00	\$0.00	(\$28,058.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	90,787.69	41,491.19	5,000.00	7,000.00	2,000.00	40%
Account Classification Total: FB - Fund Balances		\$90,787.69	\$41,491.19	\$5,000.00	\$7,000.00	\$2,000.00	40%
Sub Department Total: 262 - Building		\$959,590.44	\$1,029,297.88	\$1,226,383.00	\$1,086,605.00	(\$139,778.00)	-11%

Expenditures

PS - Personnel Services

60823	Building Inspector III	273,003.35	291,268.00	378,761.00	318,211.00	(60,550.00)	-16%
60860	Building Official	66,359.76	68,851.71	79,644.00	67,784.00	(11,860.00)	-15%
60906	Resident/Multi Family Plans	50,701.28	52,950.79	60,382.00	60,615.00	233.00	0%
60910	Code Enforcement	6,975.94	7,191.98	8,004.00	4,178.00	(3,826.00)	-48%
60911	Senior Combination Inspector	11,621.28	5,645.25	34,684.00	0.00	(34,684.00)	-100%
60954	Sr Plans Examiner	59,681.40	62,848.80	72,240.00	72,240.00	0.00	0%
61476	Permit Technician	0.00	0.00	76,953.00	98,983.00	22,030.00	29%
61495	Office Technician	14,795.07	15,361.48	18,396.00	0.00	(18,396.00)	-100%
63930	FICA	32,037.03	35,141.04	54,626.00	46,342.00	(8,284.00)	-15%
63940	Workmans Compensation Tax	131.33	187.96	437.00	348.00	(89.00)	-20%
63941	Workmans Compensation	0.00	4,985.57	16,424.00	13,933.00	(2,491.00)	-15%
63950	Medical Insurance	74,430.16	68,449.17	90,720.00	94,860.00	4,140.00	5%
63951	Life Insurance	225.91	192.41	235.00	213.00	(22.00)	-9%
63952	Short Term Disability	187.34	185.98	229.00	208.00	(21.00)	-9%
63960	Retirement - General	49,839.04	50,906.35	74,732.00	96,925.00	22,193.00	30%
63980	Unemployment Compensation	14,054.00	12,327.82	16,424.00	13,933.00	(2,491.00)	-15%
63990	Cell Phone Allowance	3,388.00	3,396.00	3,396.00	2,976.00	(420.00)	-12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 262 - Building							
Account Classification Total: PS - Personnel Services		\$657,430.89	\$679,890.31	\$986,287.00	\$891,749.00	(\$94,538.00)	-10%
MS - Material and Services							
44010	Mgmt Travel & Training	639.86	948.30	1,000.00	1,000.00	0.00	0%
44040	Staff Travel & Training	1,658.66	3,777.11	6,000.00	6,000.00	0.00	0%
44100	Supplies - Office	2,454.69	2,384.04	2,500.00	2,500.00	0.00	0%
44110	Supplies - Other	554.11	91.89	500.00	100.00	(400.00)	-80%
44114	Office Furniture	49.60	0.00	0.00	0.00	0.00	N/A
44135	Tools	0.00	0.00	50.00	50.00	0.00	0%
44200	Dues / Fees	3,717.00	2,712.50	3,000.00	3,000.00	0.00	0%
44203	Credit Card Fees	5,111.42	7,448.06	8,000.00	0.00	(8,000.00)	-100%
44250	Vehicle Fuel	18,488.01	24,526.57	25,000.00	25,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	5,050.94	16,336.18	12,000.00	10,200.00	(1,800.00)	-15%
44640	Telephone	6,557.59	6,076.15	6,500.00	6,000.00	(500.00)	-8%
44700	Postage	410.47	558.36	500.00	500.00	0.00	0%
44730	Printing	20.00	138.00	200.00	200.00	0.00	0%
45015	Administration Fees	0.00	0.00	92,951.00	42,632.00	(50,319.00)	-54%
45020	Contract Services	3,600.00	2,700.00	3,600.00	3,600.00	0.00	0%
45111	Software Support	8,360.00	8,851.76	8,852.00	14,700.00	5,848.00	66%
45800	Refunds	0.00	0.00	0.00	1,000.00	1,000.00	N/A
46140	Books	2,938.01	350.25	2,000.00	2,000.00	0.00	0%
99755	Risk Management	0.00	0.00	3,791.00	4,340.00	549.00	14%
99760	Insurance/Liability	9,920.00	9,920.00	6,176.00	8,128.00	1,952.00	32%
99765	Insurance/Workmans Compensation	12,570.00	7,337.49	0.00	0.00	0.00	N/A
99770	Internal Services	41,262.00	41,262.00	41,262.00	47,563.00	6,301.00	15%
99780	Space Rent	15,804.00	15,975.00	16,214.00	16,343.00	129.00	1%
Account Classification Total: MS - Material and Services		\$139,166.36	\$151,393.66	\$240,096.00	\$194,856.00	(\$45,240.00)	-19%
IF - Interfund Transfers							
99040	Trans - General Fund	120,379.00	187,656.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	1,123.00	1,617.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$121,502.00	\$189,273.00	\$0.00	\$0.00	\$0.00	0%

LIVE Klamath County LIVE Budget Worksheet Report

		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund:	603 - Community Development						
Department:	260 - Community Development						
Sub Department:	262 - Building						
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	41,491.19	8,740.91	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$41,491.19	\$8,740.91	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 262 - Building		\$959,590.44	\$1,029,297.88	\$1,226,383.00	\$1,086,605.00	(\$139,778.00)	-11%
Fund Revenue	Total: 603 - Community Development	\$959,590.44	\$1,029,297.88	\$1,226,383.00	\$1,086,605.00	(\$139,778.00)	-11%
Fund Expenditure	Total: 603 - Community Development	\$959,590.44	\$1,029,297.88	\$1,226,383.00	\$1,086,605.00	(\$139,778.00)	-11%
Fund Net	Total: 603 - Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-11%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 263 - Onsite							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
33242	Fees - Sign Off	50.00	0.00	25.00	0.00	(25.00)	-100%
34231	Fees - NSF Check	0.00	0.00	25.00	25.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$50.00	\$0.00	\$50.00	\$25.00	(\$25.00)	-50%
CS - Charges for Service							
33240	Fees - Subsurface Insepection	117,456.50	128,677.80	126,500.00	129,000.00	2,500.00	2%
33243	Fees - Pumper Truck	455.00	129.00	100.00	135.00	35.00	35%
34281	Copies	100.65	103.26	60.00	100.00	40.00	67%
Account Classification Total: CS - Charges for Service		\$118,012.15	\$128,910.06	\$126,660.00	\$129,235.00	\$2,575.00	2%
FF - Fines and Forfeitures							
33241	Revenues - Enforcement	2,822.83	612.00	1,000.00	300.00	(700.00)	-70%
Account Classification Total: FF - Fines and Forfeitures		\$2,822.83	\$612.00	\$1,000.00	\$300.00	(\$700.00)	-70%
IN - Interest							
39150	Investments - Interest On	21.60	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$21.60	\$0.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	14,157.98	12,883.78	0.00	30,000.00	30,000.00	N/A
37460	Trans - Risk Management	3,886.00	0.00	0.00	0.00	0.00	N/A
39030	Trans - Solid Waste	0.00	0.00	11,657.00	0.00	(11,657.00)	-100%
39039	Trans - Vehicle Reserve	21,288.00	36,760.00	33,659.00	3,000.00	(30,659.00)	-91%
Account Classification Total: TI - Interfund Transfers		\$39,331.98	\$49,643.78	\$45,316.00	\$33,000.00	(\$12,316.00)	-27%
FB - Fund Balances							
31001	Beginning Fund Balance	8,451.37	7,520.50	0.00	9,448.00	9,448.00	N/A
Account Classification Total: FB - Fund Balances		\$8,451.37	\$7,520.50	\$0.00	\$9,448.00	\$9,448.00	
Sub Department Total: 263 - Onsite		\$168,689.93	\$186,686.34	\$173,026.00	\$172,008.00	(\$1,018.00)	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 603 - Community Development

Department: 260 - Community Development

Sub Department: 263 - Onsite

Expenditures

PS - Personnel Services

61476	Permit Technician	18,655.45	20,156.45	18,396.00	19,206.00	810.00	4%
62285	Sr Environmental Hlth Specialist	141.72	0.00	0.00	0.00	0.00	N/A
62287	On Site Manager	51,035.95	49,936.24	49,920.00	49,920.00	0.00	0%
63930	FICA	5,962.99	6,223.70	6,670.00	6,794.00	124.00	2%
63940	Workmans Compensation Tax	33.83	44.24	67.00	62.00	(5.00)	-7%
63941	Workmans Compensation	0.00	771.99	2,005.00	2,043.00	38.00	2%
63950	Medical Insurance	12,953.80	14,953.60	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	49.20	38.84	42.00	42.00	0.00	0%
63952	Short Term Disability	40.80	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	8,488.41	8,591.77	9,591.00	14,210.00	4,619.00	48%
63980	Unemployment Compensation	2,164.00	2,043.49	2,005.00	2,043.00	38.00	2%
63990	Cell Phone Allowance	480.00	480.00	480.00	480.00	0.00	0%

Account Classification Total: PS - Personnel Services	\$100,006.15	\$103,281.12	\$105,417.00	\$113,441.00	\$8,024.00	8%
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MS - Material and Services

44010	Mgmt Travel & Training	947.50	318.00	600.00	400.00	(200.00)	-33%
44100	Supplies - Office	791.00	656.08	600.00	650.00	50.00	8%
44110	Supplies - Other	5.37	0.00	50.00	50.00	0.00	0%
44113	Office Equipment	0.00	0.00	50.00	0.00	(50.00)	-100%
44135	Tools	65.00	0.00	100.00	100.00	0.00	0%
44200	Dues / Fees	175.00	150.00	150.00	210.00	60.00	40%
44201	Fees / Rebate	14,420.00	15,240.00	15,000.00	15,000.00	0.00	0%
44203	Credit Card Fees	571.23	738.77	800.00	0.00	(800.00)	-100%
44250	Vehicle Fuel	1,894.58	2,358.87	3,000.00	3,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	1,816.01	406.02	2,000.00	2,000.00	0.00	0%
44300	Equip Maintenance & Repair	0.00	0.00	50.00	50.00	0.00	0%
44640	Telephone	88.02	72.31	100.00	850.00	750.00	750%
44700	Postage	366.57	341.97	450.00	400.00	(50.00)	-11%
44730	Printing	54.00	0.00	50.00	50.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 263 - Onsite							
45015	Administration Fees	0.00	0.00	25,803.00	11,462.00	(14,341.00)	-56%
45111	Software Support	1,555.00	1,646.50	1,700.00	2,700.00	1,000.00	59%
99755	Risk Management	0.00	0.00	858.00	982.00	124.00	14%
99760	Insurance/Liability	2,240.00	2,240.00	1,397.00	1,838.00	441.00	32%
99765	Insurance/Workmans Compensation	2,196.00	1,424.01	0.00	0.00	0.00	N/A
99770	Internal Services	7,282.00	7,282.00	7,282.00	11,195.00	3,913.00	54%
99780	Space Rent	7,378.00	7,458.00	7,569.00	7,630.00	61.00	1%
Account Classification Total: MS - Material and Services		\$41,845.28	\$40,332.53	\$67,609.00	\$58,567.00	(\$9,042.00)	-13%
IF - Interfund Transfers							
99040	Trans - General Fund	18,648.00	25,803.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	170.00	385.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	500.00	500.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$19,318.00	\$26,688.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	7,520.50	16,384.69	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$7,520.50	\$16,384.69	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 263 - Onsite		\$168,689.93	\$186,686.34	\$173,026.00	\$172,008.00	(\$1,018.00)	-1%
Fund Revenue	Total: 603 - Community Development	\$168,689.93	\$186,686.34	\$173,026.00	\$172,008.00	(\$1,018.00)	-1%
Fund Expenditure	Total: 603 - Community Development	\$168,689.93	\$186,686.34	\$173,026.00	\$172,008.00	(\$1,018.00)	-1%
Fund Net	Total: 603 - Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 264 - Violations							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	79.57	0.00	100.00	0.00	(100.00)	-100%
Account Classification Total: IN - Interest		\$79.57	\$0.00	\$100.00	\$0.00	(\$100.00)	-100%
TI - Interfund Transfers							
39036	Trans - from General Operations	0.00	1,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	7,563.54	7,643.11	8,644.00	8,643.00	(1.00)	0%
Account Classification Total: FB - Fund Balances		\$7,563.54	\$7,643.11	\$8,644.00	\$8,643.00	(\$1.00)	0%
Sub Department Total: 264 - Violations		\$7,643.11	\$8,643.11	\$8,744.00	\$8,643.00	(\$101.00)	-1%
<u>Expenditures</u>							
Department: 260 - Community Development							
Sub Department: 264 - Violations							
MS - Material and Services							
46780	Abatement	0.00	0.00	8,744.00	0.00	(8,744.00)	-100%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$8,744.00	\$0.00	(\$8,744.00)	-100%
IF - Interfund Transfers							
99027	Trans - CDD	0.00	0.00	0.00	8,643.00	8,643.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$8,643.00	\$8,643.00	
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	7,643.11	8,643.11	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$7,643.11	\$8,643.11	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 264 - Violations		\$7,643.11	\$8,643.11	\$8,744.00	\$8,643.00	(\$101.00)	-1%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 264 - Violations							
Fund Revenue	Total: 603 - Community Development	\$7,643.11	\$8,643.11	\$8,744.00	\$8,643.00	(\$101.00)	-1%
Fund Expenditure	Total: 603 - Community Development	\$7,643.11	\$8,643.11	\$8,744.00	\$8,643.00	(\$101.00)	-1%
Fund Net	Total: 603 - Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 265 - Enforcement							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
34045	Fees - Community Development	0.00	0.00	0.00	35,000.00	35,000.00	N/A
34160	Franchise Fee - Solid Waste	0.00	0.00	0.00	7,613.00	7,613.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$0.00	\$0.00	\$42,613.00	\$42,613.00	
CS - Charges for Service							
34281	Copies	2.00	0.00	50.00	0.00	(50.00)	-100%
Account Classification Total: CS - Charges for Service		\$2.00	\$0.00	\$50.00	\$0.00	(\$50.00)	-100%
FF - Fines and Forfeitures							
35150	Fines - Violation	5,387.92	698.68	1,000.00	1,000.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		\$5,387.92	\$698.68	\$1,000.00	\$1,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	502.89	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$502.89	\$0.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36241	Trans - Code Enforcement	0.00	0.00	0.00	8,643.00	8,643.00	N/A
36330	Trans - General Non Dept	96,875.02	88,156.29	0.00	0.00	0.00	N/A
39030	Trans - Solid Waste	0.00	0.00	85,551.00	0.00	(85,551.00)	-100%
39033	Trans - Equipment Rent	0.00	0.00	0.00	11,436.00	11,436.00	N/A
Account Classification Total: TI - Interfund Transfers		\$96,875.02	\$88,156.29	\$85,551.00	\$20,079.00	(\$65,472.00)	-77%
FB - Fund Balances							
31001	Beginning Fund Balance	60,798.56	37,370.98	0.00	5,000.00	5,000.00	N/A
Account Classification Total: FB - Fund Balances		\$60,798.56	\$37,370.98	\$0.00	\$5,000.00	\$5,000.00	
Sub Department Total: 265 - Enforcement		\$163,566.39	\$126,225.95	\$86,601.00	\$68,692.00	(\$17,909.00)	-21%

Expenditures

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 265 - Enforcement							
PS - Personnel Services							
60910	Code Enforcement	66,949.40	59,110.72	32,018.00	29,243.00	(2,775.00)	-9%
63930	FICA	4,767.13	4,541.73	2,479.00	2,267.00	(212.00)	-9%
63940	Workmans Compensation Tax	30.37	33.66	30.00	24.00	(6.00)	-20%
63941	Workmans Compensation	0.00	319.46	745.00	681.00	(64.00)	-9%
63950	Medical Insurance	5,940.00	6,022.88	6,480.00	7,440.00	960.00	15%
63951	Life Insurance	18.04	17.04	17.00	17.00	0.00	0%
63952	Short Term Disability	14.96	16.32	16.00	16.00	0.00	0%
63960	Retirement - General	2,701.45	2,915.27	3,564.00	4,740.00	1,176.00	33%
63980	Unemployment Compensation	572.00	666.95	745.00	681.00	(64.00)	-9%
63990	Cell Phone Allowance	352.00	384.00	384.00	384.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$81,345.35	\$74,028.03	\$46,478.00	\$45,493.00	(\$985.00)	-2%
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	800.00	200.00	(600.00)	-75%
44100	Supplies - Office	1,103.58	373.20	800.00	500.00	(300.00)	-38%
44110	Supplies - Other	363.25	0.00	100.00	100.00	0.00	0%
44200	Dues / Fees	0.00	0.00	100.00	0.00	(100.00)	-100%
44250	Vehicle Fuel	1,578.50	2,170.96	3,000.00	2,300.00	(700.00)	-23%
44260	Vehicle Maintenance & Repair	1,603.81	766.62	2,000.00	1,000.00	(1,000.00)	-50%
44450	Witness Fees	0.00	0.00	200.00	0.00	(200.00)	-100%
44640	Telephone	0.00	0.00	250.00	250.00	0.00	0%
44700	Postage	314.92	180.14	500.00	200.00	(300.00)	-60%
44730	Printing	0.00	0.00	100.00	100.00	0.00	0%
45015	Administration Fees	0.00	0.00	22,803.00	9,543.00	(13,260.00)	-58%
45880	Computer Software	1,037.00	1,098.00	1,098.00	1,800.00	702.00	64%
99755	Risk Management	0.00	0.00	367.00	420.00	53.00	14%
99760	Insurance/Liability	960.00	960.00	598.00	787.00	189.00	32%
99765	Insurance/Workmans Compensation	279.00	93.00	0.00	0.00	0.00	N/A
99770	Internal Services	6,446.00	6,446.00	6,446.00	5,038.00	(1,408.00)	-22%
99780	Space Rent	945.00	945.00	961.00	961.00	0.00	0%
Account Classification Total: MS - Material and Services		\$14,631.06	\$13,032.92	\$40,123.00	\$23,199.00	(\$16,924.00)	-42%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 265 - Enforcement							
IF - Interfund Transfers							
99027	Trans - CDD	28,148.00	28,148.00	0.00	0.00	0.00	N/A
99028	Trans - Violations	0.00	1,000.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	71.00	154.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	2,000.00	2,000.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$30,219.00	\$31,302.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	37,370.98	7,863.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$37,370.98	\$7,863.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 265 - Enforcement		\$163,566.39	\$126,225.95	\$86,601.00	\$68,692.00	(\$17,909.00)	-21%
Fund Revenue	Total: 603 - Community Development	\$163,566.39	\$126,225.95	\$86,601.00	\$68,692.00	(\$17,909.00)	-21%
Fund Expenditure	Total: 603 - Community Development	\$163,566.39	\$126,225.95	\$86,601.00	\$68,692.00	(\$17,909.00)	-21%
Fund Net	Total: 603 - Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-21%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 266 - CDD Center							
<u>Revenues</u>							
CS - Charges for Service							
36705	Fees - CDD Admin Charge	0.00	0.00	356,623.00	156,177.00	(200,446.00)	-56%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$356,623.00	\$156,177.00	(\$200,446.00)	-56%
IN - Interest							
39150	Investments - Interest On	1,909.71	239.55	100.00	100.00	0.00	0%
Account Classification Total: IN - Interest		\$1,909.71	\$239.55	\$100.00	\$100.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	0.00	11,841.91	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$11,841.91	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36235	Trans - Park	10,556.00	10,556.00	0.00	0.00	0.00	N/A
36241	Trans - Code Enforcement	28,148.00	28,148.00	0.00	0.00	0.00	N/A
36570	Trans - Solid Waste	137,224.00	137,224.00	0.00	0.00	0.00	N/A
39005	Trans - Planning	29,601.00	69,198.00	0.00	0.00	0.00	N/A
39029	Trans - Electrical	139,027.00	213,459.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Rent	0.00	0.00	0.00	33,745.00	33,745.00	N/A
39220	Trans - Recycling	10,556.00	10,556.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$355,112.00	\$469,141.00	\$0.00	\$33,745.00	\$33,745.00	
FB - Fund Balances							
31001	Beginning Fund Balance	95,862.18	941.77	0.00	6,300.00	6,300.00	N/A
Account Classification Total: FB - Fund Balances		\$95,862.18	\$941.77	\$0.00	\$6,300.00	\$6,300.00	
Sub Department Total: 266 - CDD Center		\$452,883.89	\$482,164.23	\$356,723.00	\$196,322.00	(\$160,401.00)	-45%
<u>Expenditures</u>							
PS - Personnel Services							
60334	Community Development Director	76,867.12	71,842.64	82,944.00	0.00	(82,944.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 266 - CDD Center							
61476	Permit Technician	69,938.87	74,278.31	0.00	0.00	0.00	N/A
61555	Accounting Specialist	35,182.04	37,357.71	7,740.00	7,817.00	77.00	1%
63571	C D D Manager	35,365.57	60,664.00	62,676.00	66,732.00	4,056.00	6%
63930	FICA	15,116.03	17,548.71	11,801.00	5,703.00	(6,098.00)	-52%
63940	Workmans Compensation Tax	89.82	125.58	82.00	41.00	(41.00)	-50%
63941	Workmans Compensation	0.00	1,702.26	3,548.00	1,715.00	(1,833.00)	-52%
63950	Medical Insurance	35,211.83	36,948.48	17,820.00	11,160.00	(6,660.00)	-37%
63951	Life Insurance	189.66	168.68	111.00	25.00	(86.00)	-77%
63952	Short Term Disability	94.35	102.00	45.00	24.00	(21.00)	-47%
63960	Retirement - General	21,803.41	24,504.59	16,969.00	11,928.00	(5,041.00)	-30%
63980	Unemployment Compensation	5,469.00	5,637.13	3,548.00	1,715.00	(1,833.00)	-52%
63990	Cell Phone Allowance	900.00	900.00	900.00	0.00	(900.00)	-100%
Account Classification Total: PS - Personnel Services		\$296,227.70	\$331,780.09	\$208,184.00	\$106,860.00	(\$101,324.00)	-49%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	150.00	499.00	500.00	1.00	0%
44040	Staff Travel & Training	0.00	159.00	0.00	0.00	0.00	N/A
44080	Office Machine Repairs	630.35	708.19	1,000.00	1,000.00	0.00	0%
44100	Supplies - Office	1,044.40	744.10	800.00	800.00	0.00	0%
44110	Supplies - Other	1,121.60	921.60	900.00	1,000.00	100.00	11%
44200	Dues / Fees	30.49	0.00	500.00	500.00	0.00	0%
44260	Vehicle Maintenance & Repair	0.00	624.00	0.00	0.00	0.00	N/A
44640	Telephone	1,665.76	1,259.25	1,440.00	1,000.00	(440.00)	-31%
44700	Postage	10.82	29.83	50.00	50.00	0.00	0%
44710	Publications / Periodicals	0.00	150.93	50.00	50.00	0.00	0%
45020	Contract Services	0.00	0.00	0.00	40,045.00	40,045.00	N/A
46140	Books	0.00	0.00	50.00	50.00	0.00	0%
99755	Risk Management	0.00	0.00	551.00	632.00	81.00	15%
99760	Insurance/Liability	1,440.00	1,440.00	897.00	1,181.00	284.00	32%
99765	Insurance/Workmans Compensation	2,373.00	791.00	0.00	0.00	0.00	N/A
99770	Internal Services	109,523.00	109,523.00	109,523.00	9,256.00	(100,267.00)	-92%
99780	Space Rent	9,707.00	9,812.00	9,959.00	10,038.00	79.00	1%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 603 - Community Development							
Department: 260 - Community Development							
Sub Department: 266 - CDD Center							
99781	Steering Committee Hardware Charge	15,600.00	14,700.00	16,650.00	12,075.00	(4,575.00)	-27%
99782	Steering Committee User Charge	5,742.00	6,090.00	5,670.00	11,285.00	5,615.00	99%
Account Classification Total: MS - Material and Services		\$148,888.42	\$147,102.90	\$148,539.00	\$89,462.00	(\$59,077.00)	-40%
IF - Interfund Transfers							
99783	Trans - Phones	6,826.00	308.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$6,826.00	\$308.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	941.77	2,973.24	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$941.77	\$2,973.24	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 266 - CDD Center		\$452,883.89	\$482,164.23	\$356,723.00	\$196,322.00	(\$160,401.00)	-45%
Fund Revenue	Total: 603 - Community Development	\$452,883.89	\$482,164.23	\$356,723.00	\$196,322.00	(\$160,401.00)	-45%
Fund Expenditure	Total: 603 - Community Development	\$452,883.89	\$482,164.23	\$356,723.00	\$196,322.00	(\$160,401.00)	-45%
Fund Net	Total: 603 - Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-45%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 271 - Emergency Management							
<u>Revenues</u>							
IG - Intergovernmental							
33445	Oregon Emergency Management	32,219.49	36,341.00	57,833.00	54,565.00	(3,268.00)	-6%
Account Classification Total: IG - Intergovernmental		\$32,219.49	\$36,341.00	\$57,833.00	\$54,565.00	(\$3,268.00)	-6%
CS - Charges for Service							
32190	Revenues - Radio Maintenance	10,938.75	318.78	250.00	0.00	(250.00)	-100%
Account Classification Total: CS - Charges for Service		\$10,938.75	\$318.78	\$250.00	\$0.00	(\$250.00)	-100%
MI - Miscellaneous							
36100	Miscellaneous	9,430.97	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$9,430.97	\$0.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36270	Trans - Dog Control	800.00	0.00	0.00	0.00	0.00	N/A
36330	Trans - General Non Dept	51,135.43	77,930.50	57,833.00	54,565.00	(3,268.00)	-6%
Account Classification Total: TI - Interfund Transfers		\$51,935.43	\$77,930.50	\$57,833.00	\$54,565.00	(\$3,268.00)	-6%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	1,050.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,050.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 271 - Emergency Management		\$104,524.64	\$115,640.28	\$115,916.00	\$109,130.00	(\$6,786.00)	-6%
<u>Expenditures</u>							
Department: 271 - Emergency Management							
PS - Personnel Services							
61700	Emergency Manager	27,535.52	35,830.86	35,661.00	35,662.00	1.00	0%
61701	Deputy Emergency Manager	13,779.17	0.00	0.00	0.00	0.00	N/A
61705	Emergency Management Assistant	4,532.44	0.00	0.00	0.00	0.00	N/A
63930	FICA	3,468.90	2,741.07	2,728.00	2,728.00	0.00	0%
63940	Workmans Compensation Tax	9.32	15.63	22.00	21.00	(1.00)	-5%
63941	Workmans Compensation	0.00	261.49	820.00	820.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 271 - Emergency Management							
63950	Medical Insurance	272.38	0.00	4,860.00	5,580.00	720.00	15%
63951	Life Insurance	33.93	87.24	86.00	21.00	(65.00)	-76%
63952	Short Term Disability	12.42	20.40	20.00	20.00	0.00	0%
63960	Retirement - General	2,697.77	3,583.08	3,923.00	5,706.00	1,783.00	45%
63980	Unemployment Compensation	1,215.00	877.23	820.00	820.00	0.00	0%
63990	Cell Phone Allowance	360.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$53,916.85	\$43,417.00	\$48,940.00	\$51,378.00	\$2,438.00	5%

MS - Material and Services

44050	Training	73.60	2,236.89	2,500.00	1,000.00	(1,500.00)	-60%
44100	Supplies - Office	442.62	1,459.29	1,500.00	1,000.00	(500.00)	-33%
44110	Supplies - Other	19.99	710.22	2,858.00	1,146.00	(1,712.00)	-60%
44113	Office Equipment	0.00	921.54	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	9,138.92	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	9,527.03	0.00	0.00	0.00	N/A
44200	Dues / Fees	50.00	200.00	150.00	250.00	100.00	67%
44250	Vehicle Fuel	1,385.58	855.75	2,000.00	2,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	833.62	895.35	1,500.00	1,500.00	0.00	0%
44280	Radio / TV Maint / Repair	269.79	1,187.42	2,000.00	2,000.00	0.00	0%
44620	Utilities - Electricity	1,345.86	940.35	2,000.00	1,500.00	(500.00)	-25%
44640	Telephone	1,984.99	2,040.18	1,700.00	1,700.00	0.00	0%
44670	Equipment	0.00	0.00	2,000.00	500.00	(1,500.00)	-75%
44700	Postage	9.85	15.83	100.00	100.00	0.00	0%
99755	Risk Management	0.00	0.00	81.00	604.00	523.00	646%
99760	Insurance/Liability	2,435.00	2,435.00	132.00	1,130.00	998.00	756%
99765	Insurance/Workmans Compensation	24.00	34.51	0.00	0.00	0.00	N/A
99770	Internal Services	31,134.00	31,134.00	31,134.00	27,866.00	(3,268.00)	-10%
99780	Space Rent	1,385.00	2,129.00	10,586.00	10,072.00	(514.00)	-5%
99781	Steering Committee Hardware Charge	1,350.00	900.00	1,350.00	750.00	(600.00)	-44%
99782	Steering Committee User Charge	396.00	210.00	210.00	915.00	705.00	336%
Account Classification Total: MS - Material and Services		\$43,139.90	\$66,971.28	\$61,801.00	\$54,033.00	(\$7,768.00)	-13%

CO - Capital Outlay

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 271 - Emergency Management							
88190	Communications Equipment	3,643.89	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$3,643.89	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	1,456.00	1,456.00	0.00	(1,456.00)	-100%
99783	Trans - Phones	106.00	77.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	3,718.00	3,719.00	3,719.00	3,719.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$3,824.00	\$5,252.00	\$5,175.00	\$3,719.00	(\$1,456.00)	-28%
Department Total: 271 - Emergency Management		\$104,524.64	\$115,640.28	\$115,916.00	\$109,130.00	(\$6,786.00)	-6%
Fund Revenue Total: 100 - General Fund		\$104,524.64	\$115,640.28	\$115,916.00	\$109,130.00	(\$6,786.00)	-6%
Fund Expenditure Total: 100 - General Fund		\$104,524.64	\$115,640.28	\$115,916.00	\$109,130.00	(\$6,786.00)	-6%
Fund Net Total: 100 - General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-6%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
<u>Revenues</u>							
IG - Intergovernmental							
33150	Receipts - Federal Forest	8,006,289.40	5,764,504.66	300,000.00	265,000.00	(35,000.00)	-12%
33155	Funds - Federal STP	428,507.46	0.00	500,000.00	500,000.00	0.00	0%
33190	Leases - Mineral	1,300.23	1,427.24	1,000.00	1,000.00	0.00	0%
33210	Sales - BLM Land	1,623.50	1,116.54	1,000.00	1,000.00	0.00	0%
33450	Motor Vehicle Apportionment	4,003,285.55	4,428,996.17	4,735,000.00	4,545,000.00	(190,000.00)	-4%
Account Classification Total: IG - Intergovernmental		\$12,441,006.14	\$10,196,044.61	\$5,537,000.00	\$5,312,000.00	(\$225,000.00)	-4%
CS - Charges for Service							
33121	Reimb - Title III Administrative	9,916.05	7,258.97	3,000.00	3,000.00	0.00	0%
34416	Revenues - Drainage District	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
36070	Rent	19,109.80	20,648.03	18,000.00	12,000.00	(6,000.00)	-33%
36140	Receipts - Bond	881.63	6,797.01	1,000.00	1,000.00	0.00	0%
36430	Reim - Services	105,627.77	209,638.84	250,000.00	125,000.00	(125,000.00)	-50%
Account Classification Total: CS - Charges for Service		\$140,535.25	\$249,342.85	\$277,000.00	\$146,000.00	(\$131,000.00)	-47%
IN - Interest							
39150	Investments - Interest On	335,268.89	204,665.21	628,300.00	616,000.00	(12,300.00)	-2%
Account Classification Total: IN - Interest		\$335,268.89	\$204,665.21	\$628,300.00	\$616,000.00	(\$12,300.00)	-2%
MI - Miscellaneous							
36100	Miscellaneous	31,119.00	1,344.49	1,000.00	1,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$31,119.00	\$1,344.49	\$1,000.00	\$1,000.00	\$0.00	0%
TI - Interfund Transfers							
36650	Trans - Weed Control	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
39010	Trans - Fund Closures	0.00	0.00	205,360.00	0.00	(205,360.00)	-100%
39033	Trans - Equipment Rent	0.00	0.00	1,124,632.00	0.00	(1,124,632.00)	-100%
39037	Trans - Road Reserve	0.00	65,882,357.17	0.00	0.00	0.00	N/A
39038	Trans - Road Fund	0.00	0.00	400,000.00	400,000.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$2,000.00	\$65,884,357.17	\$1,731,992.00	\$402,000.00	(\$1,329,992.00)	-77%

CA - Sale of Capital Assets

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
36850	Sales - Surplus Property	15,000.00	167,173.72	10,000.00	10,000.00	0.00	0%
Account Classification Total: CA - Sale of Capital Assets		\$15,000.00	\$167,173.72	\$10,000.00	\$10,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	35,513,956.65	37,569,331.87	100,200,000.00	96,582,309.00	(3,617,691.00)	-4%
Account Classification Total: FB - Fund Balances		\$35,513,956.65	\$37,569,331.87	\$100,200,000.00	\$96,582,309.00	(\$3,617,691.00)	-4%
Revenues Total		\$48,478,885.93	\$114,272,259.92	\$108,385,292.00	\$103,069,309.00	(\$5,315,983.00)	-5%

Expenditures

PS - Personnel Services

61381	Road Construction Inspector I	58,781.66	61,930.32	62,170.00	62,379.00	209.00	0%
61382	Road Construction Inspector II	38,056.19	0.00	45,656.00	45,832.00	176.00	0%
61383	Address/Permit Coordinator	45,789.84	46,750.32	46,571.00	46,750.00	179.00	0%
61384	Vegitation/Weed Control	25,695.61	0.00	0.00	0.00	0.00	N/A
61385	Public Works Manager	64,176.00	60,818.34	60,009.00	63,376.00	3,367.00	6%
61410	County Engineer	0.00	0.00	58,236.00	58,234.00	(2.00)	0%
61495	Office Technician	31,374.02	32,820.62	32,694.00	32,820.00	126.00	0%
61555	Accounting Specialist	30,501.15	32,371.38	33,541.00	35,018.00	1,477.00	4%
61675	Office Specialist	0.00	0.00	27,914.00	29,295.00	1,381.00	5%
62160	Utility Worker II	326,261.82	307,681.29	284,660.00	223,820.00	(60,840.00)	-21%
62600	Public Works Director	85,644.00	89,354.00	92,988.00	94,596.00	1,608.00	2%
62605	Environmental Resource Spec	64,176.00	65,532.00	65,532.00	65,532.00	0.00	0%
62610	Asst Public Works Director	78,000.00	99,204.14	79,644.00	42,000.00	(37,644.00)	-47%
62620	Road Superintendent	71,435.52	72,936.48	72,936.00	72,937.00	1.00	0%
62625	Asst Road Superintendent	94,595.51	59,120.00	61,758.00	64,558.00	2,800.00	5%
62630	Chief of Party	53,623.58	55,204.07	54,992.00	55,203.00	211.00	0%
62660	Foremen	269,093.61	181,044.22	239,864.00	191,061.00	(48,803.00)	-20%
62695	Equipment Procurement Spec	53,028.90	54,056.25	53,841.00	0.00	(53,841.00)	-100%
62700	Engineer I	56,950.32	59,903.68	59,446.00	59,675.00	229.00	0%
62710	Engineer II	74,703.33	76,890.57	139,848.00	76,889.00	(62,959.00)	-45%
62720	Heavy Equipment Operator	363,129.72	370,731.25	370,793.00	324,777.00	(46,016.00)	-12%
62730	Light Equipment Operator	109,458.06	100,942.02	105,674.00	98,834.00	(6,840.00)	-6%
62740	Truckdriver II	146,159.66	149,116.83	200,326.00	151,215.00	(49,111.00)	-25%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
62750	Truckdriver I	138,524.39	140,579.91	141,654.00	141,112.00	(542.00)	0%
62770	Bridgeman II	0.00	0.00	48,381.00	48,567.00	186.00	0%
62780	Bridgeman I	47,617.00	50,319.53	51,251.00	47,037.00	(4,214.00)	-8%
62830	Mechanic	248,763.55	252,347.47	254,377.00	259,919.00	5,542.00	2%
62840	Lubeman	46,253.82	46,950.30	46,851.00	47,037.00	186.00	0%
62870	Permit/Driveway Inspector	33,221.78	0.00	0.00	0.00	0.00	N/A
62880	Sign Person III	52,991.96	53,349.37	53,841.00	54,994.00	1,153.00	2%
62885	Sign Person II	49,666.94	50,836.79	54,181.00	49,417.00	(4,764.00)	-9%
62890	Sign Person I	0.00	0.00	46,051.00	46,228.00	177.00	0%
62920	Weed Control I	0.00	0.00	46,051.00	46,228.00	177.00	0%
62940	Engineering Aide II	0.00	15,453.73	34,533.00	36,049.00	1,516.00	4%
62950	Engineering Aide III	0.00	0.00	37,523.00	37,668.00	145.00	0%
63205	Weed Control Supervisor	0.00	25,656.00	25,656.00	25,656.00	0.00	0%
63900	Overtime	104,240.27	101,879.29	200,000.00	200,000.00	0.00	0%
63920	Temporary Help	56,015.36	54,400.90	150,000.00	150,000.00	0.00	0%
63930	FICA	201,153.88	217,085.01	263,319.00	236,146.00	(27,173.00)	-10%
63940	Workmans Compensation Tax	983.65	1,323.02	2,265.00	1,791.00	(474.00)	-21%
63941	Workmans Compensation	0.00	53,778.87	79,168.00	70,998.00	(8,170.00)	-10%
63950	Medical Insurance	392,115.22	381,597.86	499,050.00	487,350.00	(11,700.00)	-2%
63951	Life Insurance	539.18	472.04	559.00	598.00	39.00	7%
63952	Short Term Disability	353.04	337.87	479.00	495.00	16.00	3%
63960	Retirement - General	263,992.07	255,771.07	340,129.00	431,180.00	91,051.00	27%
63980	Unemployment Compensation	74,979.00	65,301.73	79,168.00	70,998.00	(8,170.00)	-10%
63990	Cell Phone Allowance	2,160.00	2,160.00	2,640.00	2,160.00	(480.00)	-18%
Account Classification Total: PS - Personnel Services		\$3,854,205.61	\$3,746,008.54	\$4,706,220.00	\$4,386,429.00	(\$319,791.00)	-7%
MS - Material and Services							
44010	Mgmt Travel & Training	1,513.88	2,071.61	5,000.00	3,000.00	(2,000.00)	-40%
44030	Supv Travel & Training	648.88	2,938.68	3,000.00	3,000.00	0.00	0%
44040	Staff Travel & Training	8,282.63	3,380.73	10,000.00	5,000.00	(5,000.00)	-50%
44080	Office Machine Repairs	0.00	3,433.00	2,000.00	2,000.00	0.00	0%
44100	Supplies - Office	8,507.58	10,726.22	14,000.00	12,000.00	(2,000.00)	-14%
44110	Supplies - Other	45,746.88	42,378.16	45,000.00	45,000.00	0.00	0%
44126	Maintenance Materials	68,519.90	275.00	71,000.00	70,000.00	(1,000.00)	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
44135	Tools	5,105.37	11,889.10	14,500.00	15,000.00	500.00	3%
44200	Dues / Fees	33,117.27	28,069.93	35,000.00	30,000.00	(5,000.00)	-14%
44250	Vehicle Fuel	100,857.27	76,075.96	285,000.00	200,000.00	(85,000.00)	-30%
44251	Vehicle Fuel - Diesel	386,516.06	297,773.95	500,000.00	500,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	14,932.66	6,056.79	30,000.00	20,000.00	(10,000.00)	-33%
44264	Security/Alarms	0.00	900.00	1,500.00	1,500.00	0.00	0%
44276	Building Repair	17,374.38	15,289.97	25,000.00	25,000.00	0.00	0%
44280	Radio / TV Maint / Repair	24,021.48	16,413.96	35,000.00	35,000.00	0.00	0%
44290	Uniform Maintenance & Repair	3,887.73	4,314.57	6,000.00	6,000.00	0.00	0%
44300	Equip Maintenance & Repair	27,727.79	45,377.82	55,000.00	40,000.00	(15,000.00)	-27%
44320	Grounds Maintenance & Repair	447.66	550.00	17,300.00	12,000.00	(5,300.00)	-31%
44340	Contract Maintenance	4,466.91	2,957.67	7,500.00	7,000.00	(500.00)	-7%
44530	Janitorial Services	6,800.00	10,376.30	12,000.00	12,000.00	0.00	0%
44582	CDL Physicals	0.00	864.00	2,000.00	2,000.00	0.00	0%
44600	Utilities - Gas	26,308.53	22,306.35	28,000.00	20,000.00	(8,000.00)	-29%
44610	Utilities - Water / Sewer	21,668.13	19,540.07	25,000.00	25,000.00	0.00	0%
44620	Utilities - Electricity	67,858.87	78,170.80	100,000.00	82,000.00	(18,000.00)	-18%
44621	Utilites - Traffic Signals	10,702.16	9,989.53	12,000.00	12,000.00	0.00	0%
44630	Garbage Pickup	13,758.85	18,544.24	20,000.00	20,000.00	0.00	0%
44640	Telephone	17,801.08	13,679.14	20,000.00	17,000.00	(3,000.00)	-15%
44670	Equipment	0.00	8,926.88	9,000.00	10,000.00	1,000.00	11%
44700	Postage	1,698.39	1,635.20	2,500.00	2,000.00	(500.00)	-20%
44720	Legal Notice Publish	2,219.35	1,791.87	3,000.00	2,500.00	(500.00)	-17%
44850	Weed Control Chemicals	45,840.25	42,095.12	85,000.00	50,000.00	(35,000.00)	-41%
44910	Forest Patrol Assessment	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45000	Equipment Rental / Lease	30,231.70	11,210.00	40,000.00	40,000.00	0.00	0%
45010	Bancroft Bond Admin	5,000.00	5,000.00	2,500.00	5,000.00	2,500.00	100%
45020	Contract Services	1,073,402.99	237,977.30	1,740,000.00	620,000.00	(1,120,000.00)	-64%
45560	Weed Control Services	66,817.96	78,721.28	80,000.00	80,000.00	0.00	0%
45730	Auto & Heavy6 Equipment PRT	152,169.86	139,949.68	225,000.00	200,000.00	(25,000.00)	-11%
45880	Computer Software	5,295.00	4,372.94	5,000.00	9,000.00	4,000.00	80%
46000	Tires	29,681.57	64,825.40	125,000.00	100,000.00	(25,000.00)	-20%
46030	Asphalt	88,969.85	264,683.16	450,000.00	300,000.00	(150,000.00)	-33%
46031	Chip Oil	1,689,904.76	1,546,323.88	2,200,000.00	2,000,000.00	(200,000.00)	-9%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
46040	Bridge Materials	7,338.18	7,981.35	15,000.00	10,000.00	(5,000.00)	-33%
46050	Signs	63,278.70	39,530.04	50,000.00	50,000.00	0.00	0%
46060	Survey Expense	3,691.41	1,589.13	7,500.00	5,000.00	(2,500.00)	-33%
46070	Public Road Repair and Maintenance	0.00	0.00	10,000.00	10,000.00	0.00	0%
46080	Rock Purchase	33,934.44	400,827.98	500,000.00	500,000.00	0.00	0%
46090	Striping Paint	322,981.30	313,175.62	350,000.00	350,000.00	0.00	0%
46100	Culvert	27,524.86	21,897.62	40,000.00	40,000.00	0.00	0%
46110	Guardrails	466.50	0.00	5,000.00	5,000.00	0.00	0%
46701	Insurance - Pollution Liability	0.00	0.00	55,000.00	55,000.00	0.00	0%
47010	Special Projects	0.00	0.00	4,700,000.00	1,000,000.00	(3,700,000.00)	-79%
99400	To Malin	28,071.00	25,232.00	18,206.00	0.00	(18,206.00)	-100%
99410	To Merrill	32,273.00	29,008.00	20,931.00	0.00	(20,931.00)	-100%
99420	To Bonanza	27,748.00	25,149.00	18,147.00	0.00	(18,147.00)	-100%
99430	To Chiloquin	40,860.00	36,727.00	26,501.00	0.00	(26,501.00)	-100%
99755	Risk Management	0.00	0.00	85,645.00	84,109.00	(1,536.00)	-2%
99760	Insurance/Liability	130,932.00	130,932.00	139,507.00	157,496.00	17,989.00	13%
99765	Insurance/Workmans Compensation	197,303.00	143,524.13	0.00	0.00	0.00	N/A
99770	Internal Services	260,106.00	260,106.00	260,106.00	375,430.00	115,324.00	44%
99780	Space Rent	52,322.00	52,889.00	53,680.00	54,108.00	428.00	1%
99781	Steering Committee Hardware Charge	9,450.00	9,900.00	11,250.00	10,500.00	(750.00)	-7%
99782	Steering Committee User Charge	4,356.00	4,725.00	4,725.00	7,520.00	2,795.00	59%
Account Classification Total: MS - Material and Services		\$5,350,440.02	\$4,655,050.13	\$12,718,998.00	\$7,355,163.00	(\$5,363,835.00)	-42%

CO - Capital Outlay

88000	Vehicles Other	0.00	60,279.00	0.00	0.00	0.00	N/A
88070	Office Equipment	2,279.58	0.00	5,000.00	5,000.00	0.00	0%
88140	Grounds Improvement	0.00	0.00	350,000.00	20,000.00	(330,000.00)	-94%
88170	Facilities Improvement	0.00	11,390.00	0.00	0.00	0.00	N/A
88190	Communications Equipment	0.00	0.00	20,000.00	20,000.00	0.00	0%
88220	Rights of Way	0.00	41,465.00	100,000.00	100,000.00	0.00	0%
88250	Railroad Crossing&Traffic Signal	6,615.66	22,038.46	20,000.00	20,000.00	0.00	0%
88340	Bldg Improvement	0.00	0.00	25,000.00	0.00	(25,000.00)	-100%
88350	Right of Way & Bike Ways Const	0.00	0.00	234,360.00	239,000.00	4,640.00	2%
88360	Equipment	0.00	0.00	15,000.00	605,000.00	590,000.00	3933%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
88890	Bridge Construction	0.00	0.00	45,100,000.00	3,000,000.00	(42,100,000.00)	-93%
88891	Road Dept Building	0.00	0.00	300,000.00	0.00	(300,000.00)	-100%
88892	Altamont Project	0.00	0.00	5,500,000.00	1,500,000.00	(4,000,000.00)	-73%
88900	Heavy Equipment	496,929.00	500.00	482,000.00	0.00	(482,000.00)	-100%
88936	Pepperwood Drive	98,046.37	0.00	0.00	0.00	0.00	N/A
88937	Myrtlewood Drive	46,647.82	0.00	0.00	0.00	0.00	N/A
88939	RD - New Projects	0.00	0.00	4,562,000.00	600,000.00	(3,962,000.00)	-87%
88943	Road Constructions	0.00	0.00	1,640,000.00	0.00	(1,640,000.00)	-100%
88970	Survey Equipment	0.00	6,439.72	5,000.00	10,000.00	5,000.00	100%
Account Classification Total: CO - Capital Outlay		\$650,518.43	\$142,112.18	\$58,358,360.00	\$6,119,000.00	(\$52,239,360.00)	-90%
IF - Interfund Transfers							
99031	Trans - Sheriff Patrol	0.00	0.00	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
99390	Trans - K-Falls Streets	651,453.00	585,564.00	437,285.00	0.00	(437,285.00)	-100%
99460	Trans - Equip Rent & Revolving	400,000.00	400,000.00	400,000.00	400,000.00	0.00	0%
99783	Trans - Phones	2,937.00	1,078.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$1,054,390.00	\$986,642.00	\$2,837,285.00	\$1,400,000.00	(\$1,437,285.00)	-51%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	1,433,797.00	22,411,408.00	20,977,611.00	1463%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$1,433,797.00	\$22,411,408.00	\$20,977,611.00	1463%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	1,530,632.00	5,207,309.00	3,676,677.00	240%
99980	Reserve Future Expenditures	0.00	0.00	16,800,000.00	46,190,000.00	29,390,000.00	175%
99981	Unappropriated Fund Balance	20,679,209.28	82,087,819.82	10,000,000.00	10,000,000.00	0.00	0%
99982	RFE - Federal Forest Receipts	16,890,122.59	22,654,627.25	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$37,569,331.87	\$104,742,447.07	\$28,330,632.00	\$61,397,309.00	\$33,066,677.00	117%
Expenditures Total		\$48,478,885.93	\$114,272,259.92	\$108,385,292.00	\$103,069,309.00	(\$5,315,983.00)	-5%
Fund Revenue	Total: 230 - Road Department	\$48,478,885.93	\$114,272,259.92	\$108,385,292.00	\$103,069,309.00	(\$5,315,983.00)	-5%
Fund Expenditure	Total: 230 - Road Department	\$48,478,885.93	\$114,272,259.92	\$108,385,292.00	\$103,069,309.00	(\$5,315,983.00)	-5%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Fund Net	Total: 230 - Road Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-5%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 311 - Road							
<u>Revenues</u>							
IG - Intergovernmental							
33150	Receipts - Federal Forest	8,006,289.40	5,764,504.66	300,000.00	265,000.00	(35,000.00)	-12%
33155	Funds - Federal STP	428,507.46	0.00	500,000.00	500,000.00	0.00	0%
33190	Leases - Mineral	1,300.23	1,427.24	1,000.00	1,000.00	0.00	0%
33210	Sales - BLM Land	1,623.50	1,116.54	1,000.00	1,000.00	0.00	0%
33450	Motor Vehicle Apportionment	4,003,285.55	4,428,996.17	4,700,000.00	4,500,000.00	(200,000.00)	-4%
Account Classification Total: IG - Intergovernmental		\$12,441,006.14	\$10,196,044.61	\$5,502,000.00	\$5,267,000.00	(\$235,000.00)	-4%
CS - Charges for Service							
33121	Reimb - Title III Administrative	9,916.05	7,258.97	3,000.00	3,000.00	0.00	0%
34416	Revenues - Drainage District	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0%
36070	Rent	19,109.80	20,648.03	18,000.00	12,000.00	(6,000.00)	-33%
36140	Receipts - Bond	881.63	6,797.01	1,000.00	1,000.00	0.00	0%
36430	Reim - Services	105,627.77	209,638.84	250,000.00	125,000.00	(125,000.00)	-50%
Account Classification Total: CS - Charges for Service		\$140,535.25	\$249,342.85	\$277,000.00	\$146,000.00	(\$131,000.00)	-47%
IN - Interest							
39150	Investments - Interest On	335,268.89	204,665.21	300,000.00	300,000.00	0.00	0%
Account Classification Total: IN - Interest		\$335,268.89	\$204,665.21	\$300,000.00	\$300,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	31,119.00	1,344.49	1,000.00	1,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$31,119.00	\$1,344.49	\$1,000.00	\$1,000.00	\$0.00	0%
TI - Interfund Transfers							
36650	Trans - Weed Control	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	15,000.00	167,173.72	10,000.00	10,000.00	0.00	0%
Account Classification Total: CA - Sale of Capital Assets		\$15,000.00	\$167,173.72	\$10,000.00	\$10,000.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 311 - Road							
FB - Fund Balances							
31001	Beginning Fund Balance	34,713,956.65	37,569,331.87	36,000,000.00	38,000,000.00	2,000,000.00	6%
Account Classification Total: FB - Fund Balances		\$34,713,956.65	\$37,569,331.87	\$36,000,000.00	\$38,000,000.00	\$2,000,000.00	6%
Sub Department Total: 311 - Road		\$47,678,885.93	\$48,389,902.75	\$42,092,000.00	\$43,726,000.00	\$1,634,000.00	4%

Expenditures

PS - Personnel Services

61381	Road Construction Inspector I	58,781.66	61,930.32	62,170.00	62,379.00	209.00	0%
61382	Road Construction Inspector II	38,056.19	0.00	45,656.00	45,832.00	176.00	0%
61383	Address/Permit Coordinator	45,789.84	46,750.32	46,571.00	46,750.00	179.00	0%
61384	Vegitation/Weed Control	25,695.61	0.00	0.00	0.00	0.00	N/A
61385	Public Works Manager	64,176.00	60,818.34	60,009.00	63,376.00	3,367.00	6%
61410	County Engineer	0.00	0.00	58,236.00	58,234.00	(2.00)	0%
61495	Office Technician	31,374.02	32,820.62	32,694.00	32,820.00	126.00	0%
61555	Accounting Specialist	30,501.15	32,371.38	33,541.00	35,018.00	1,477.00	4%
61675	Office Specialist	0.00	0.00	27,914.00	29,295.00	1,381.00	5%
62160	Utility Worker II	326,261.82	307,681.29	284,660.00	223,820.00	(60,840.00)	-21%
62600	Public Works Director	85,644.00	89,354.00	92,988.00	94,596.00	1,608.00	2%
62605	Environmental Resource Spec	64,176.00	65,532.00	65,532.00	65,532.00	0.00	0%
62610	Asst Public Works Director	78,000.00	99,204.14	79,644.00	42,000.00	(37,644.00)	-47%
62620	Road Superintendent	71,435.52	72,936.48	72,936.00	72,937.00	1.00	0%
62625	Asst Road Superintendent	94,595.51	59,120.00	61,758.00	64,558.00	2,800.00	5%
62630	Chief of Party	53,623.58	55,204.07	54,992.00	55,203.00	211.00	0%
62660	Foremen	269,093.61	181,044.22	239,864.00	191,061.00	(48,803.00)	-20%
62695	Equipment Procurement Spec	53,028.90	54,056.25	53,841.00	0.00	(53,841.00)	-100%
62700	Engineer I	56,950.32	59,903.68	59,446.00	59,675.00	229.00	0%
62710	Engineer II	74,703.33	76,890.57	139,848.00	76,889.00	(62,959.00)	-45%
62720	Heavy Equipment Operator	363,129.72	370,731.25	370,793.00	324,777.00	(46,016.00)	-12%
62730	Light Equipment Operator	109,458.06	100,942.02	105,674.00	98,834.00	(6,840.00)	-6%
62740	Truckdriver II	146,159.66	149,116.83	200,326.00	151,215.00	(49,111.00)	-25%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 311 - Road							
62750	Truckdriver I	138,524.39	140,579.91	141,654.00	141,112.00	(542.00)	0%
62770	Bridgeman II	0.00	0.00	48,381.00	48,567.00	186.00	0%
62780	Bridgeman I	47,617.00	50,319.53	51,251.00	47,037.00	(4,214.00)	-8%
62830	Mechanic	248,763.55	252,347.47	254,377.00	259,919.00	5,542.00	2%
62840	Lubeman	46,253.82	46,950.30	46,851.00	47,037.00	186.00	0%
62870	Permit/Driveway Inspector	33,221.78	0.00	0.00	0.00	0.00	N/A
62880	Sign Person III	52,991.96	53,349.37	53,841.00	54,994.00	1,153.00	2%
62885	Sign Person II	49,666.94	50,836.79	54,181.00	49,417.00	(4,764.00)	-9%
62890	Sign Person I	0.00	0.00	46,051.00	46,228.00	177.00	0%
62920	Weed Control I	0.00	0.00	46,051.00	46,228.00	177.00	0%
62940	Engineering Aide II	0.00	15,453.73	34,533.00	36,049.00	1,516.00	4%
62950	Engineering Aide III	0.00	0.00	37,523.00	37,668.00	145.00	0%
63205	Weed Control Supervisor	0.00	25,656.00	25,656.00	25,656.00	0.00	0%
63900	Overtime	104,240.27	101,879.29	200,000.00	200,000.00	0.00	0%
63920	Temporary Help	56,015.36	54,400.90	150,000.00	150,000.00	0.00	0%
63930	FICA	201,153.88	217,085.01	263,319.00	236,146.00	(27,173.00)	-10%
63940	Workmans Compensation Tax	983.65	1,323.02	2,265.00	1,791.00	(474.00)	-21%
63941	Workmans Compensation	0.00	53,778.87	79,168.00	70,998.00	(8,170.00)	-10%
63950	Medical Insurance	392,115.22	381,597.86	499,050.00	487,350.00	(11,700.00)	-2%
63951	Life Insurance	539.18	472.04	559.00	598.00	39.00	7%
63952	Short Term Disability	353.04	337.87	479.00	495.00	16.00	3%
63960	Retirement - General	263,992.07	255,771.07	340,129.00	431,180.00	91,051.00	27%
63980	Unemployment Compensation	74,979.00	65,301.73	79,168.00	70,998.00	(8,170.00)	-10%
63990	Cell Phone Allowance	2,160.00	2,160.00	2,640.00	2,160.00	(480.00)	-18%
Account Classification Total: PS - Personnel Services		\$3,854,205.61	\$3,746,008.54	\$4,706,220.00	\$4,386,429.00	(\$319,791.00)	-7%

MS - Material and Services

44010	Mgmt Travel & Training	1,513.88	2,071.61	5,000.00	3,000.00	(2,000.00)	-40%
44030	Supv Travel & Training	648.88	2,938.68	3,000.00	3,000.00	0.00	0%
44040	Staff Travel & Training	8,282.63	3,380.73	10,000.00	5,000.00	(5,000.00)	-50%
44080	Office Machine Repairs	0.00	3,433.00	2,000.00	2,000.00	0.00	0%
44100	Supplies - Office	8,507.58	10,726.22	14,000.00	12,000.00	(2,000.00)	-14%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 311 - Road							
44110	Supplies - Other	45,746.88	42,378.16	45,000.00	45,000.00	0.00	0%
44126	Maintenance Materials	68,519.90	275.00	71,000.00	70,000.00	(1,000.00)	-1%
44135	Tools	5,105.37	11,889.10	14,500.00	15,000.00	500.00	3%
44200	Dues / Fees	33,117.27	28,069.93	35,000.00	30,000.00	(5,000.00)	-14%
44250	Vehicle Fuel	100,857.27	76,075.96	285,000.00	200,000.00	(85,000.00)	-30%
44251	Vehicle Fuel - Diesel	386,516.06	297,773.95	500,000.00	500,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	14,932.66	6,056.79	30,000.00	20,000.00	(10,000.00)	-33%
44264	Security/Alarms	0.00	900.00	1,500.00	1,500.00	0.00	0%
44276	Building Repair	17,374.38	15,289.97	25,000.00	25,000.00	0.00	0%
44280	Radio / TV Maint / Repair	24,021.48	16,413.96	35,000.00	35,000.00	0.00	0%
44290	Uniform Maintenance & Repair	3,887.73	4,314.57	6,000.00	6,000.00	0.00	0%
44300	Equip Maintenance & Repair	27,727.79	45,377.82	55,000.00	40,000.00	(15,000.00)	-27%
44320	Grounds Maintenance & Repair	447.66	550.00	10,000.00	5,000.00	(5,000.00)	-50%
44340	Contract Maintenance	4,466.91	2,957.67	7,500.00	7,000.00	(500.00)	-7%
44530	Janitorial Services	6,800.00	10,376.30	12,000.00	12,000.00	0.00	0%
44582	CDL Physicals	0.00	864.00	2,000.00	2,000.00	0.00	0%
44600	Utilities - Gas	26,308.53	22,306.35	28,000.00	20,000.00	(8,000.00)	-29%
44610	Utilities - Water / Sewer	21,668.13	19,540.07	25,000.00	25,000.00	0.00	0%
44620	Utilities - Electricity	67,858.87	78,170.80	100,000.00	82,000.00	(18,000.00)	-18%
44621	Utilites - Traffic Signals	10,702.16	9,989.53	12,000.00	12,000.00	0.00	0%
44630	Garbage Pickup	13,758.85	18,544.24	20,000.00	20,000.00	0.00	0%
44640	Telephone	17,801.08	13,679.14	20,000.00	17,000.00	(3,000.00)	-15%
44670	Equipment	0.00	8,926.88	0.00	10,000.00	10,000.00	N/A
44700	Postage	1,698.39	1,635.20	2,500.00	2,000.00	(500.00)	-20%
44720	Legal Notice Publish	2,219.35	1,791.87	3,000.00	2,500.00	(500.00)	-17%
44850	Weed Control Chemicals	45,840.25	42,095.12	85,000.00	50,000.00	(35,000.00)	-41%
44910	Forest Patrol Assessment	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45000	Equipment Rental / Lease	30,231.70	11,210.00	40,000.00	40,000.00	0.00	0%
45010	Bancroft Bond Admin	5,000.00	5,000.00	2,500.00	5,000.00	2,500.00	100%
45020	Contract Services	1,073,402.99	237,977.30	1,740,000.00	620,000.00	(1,120,000.00)	-64%
45560	Weed Control Services	66,817.96	78,721.28	80,000.00	80,000.00	0.00	0%
45730	Auto & Heavy6 Equipment PRT	152,169.86	139,949.68	225,000.00	200,000.00	(25,000.00)	-11%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 311 - Road							
45880	Computer Software	5,295.00	4,372.94	5,000.00	9,000.00	4,000.00	80%
46000	Tires	29,681.57	64,825.40	125,000.00	100,000.00	(25,000.00)	-20%
46030	Asphalt	88,969.85	264,683.16	450,000.00	300,000.00	(150,000.00)	-33%
46031	Chip Oil	1,034,598.95	1,546,323.88	2,200,000.00	2,000,000.00	(200,000.00)	-9%
46040	Bridge Materials	7,338.18	7,981.35	15,000.00	10,000.00	(5,000.00)	-33%
46050	Signs	63,278.70	39,530.04	50,000.00	50,000.00	0.00	0%
46060	Survey Expense	3,691.41	1,589.13	7,500.00	5,000.00	(2,500.00)	-33%
46080	Rock Purchase	33,934.44	400,827.98	500,000.00	500,000.00	0.00	0%
46090	Striping Paint	322,981.30	313,175.62	350,000.00	350,000.00	0.00	0%
46100	Culvert	27,524.86	21,897.62	40,000.00	40,000.00	0.00	0%
46110	Guardrails	466.50	0.00	5,000.00	5,000.00	0.00	0%
46701	Insurance - Pollution Liability	0.00	0.00	55,000.00	55,000.00	0.00	0%
99400	To Malin	28,071.00	25,232.00	18,206.00	0.00	(18,206.00)	-100%
99410	To Merrill	32,273.00	29,008.00	20,931.00	0.00	(20,931.00)	-100%
99420	To Bonanza	27,748.00	25,149.00	18,147.00	0.00	(18,147.00)	-100%
99430	To Chiloquin	40,860.00	36,727.00	26,501.00	0.00	(26,501.00)	-100%
99755	Risk Management	0.00	0.00	85,645.00	84,109.00	(1,536.00)	-2%
99760	Insurance/Liability	130,932.00	130,932.00	139,507.00	157,496.00	17,989.00	13%
99765	Insurance/Workmans Compensation	197,303.00	143,524.13	0.00	0.00	0.00	N/A
99770	Internal Services	260,106.00	260,106.00	260,106.00	375,430.00	115,324.00	44%
99780	Space Rent	52,322.00	52,889.00	53,680.00	54,108.00	428.00	1%
99781	Steering Committee Hardware Charge	9,450.00	9,900.00	11,250.00	10,500.00	(750.00)	-7%
99782	Steering Committee User Charge	4,356.00	4,725.00	4,725.00	7,520.00	2,795.00	59%
Account Classification Total: MS - Material and Services		\$4,695,134.21	\$4,655,050.13	\$7,992,698.00	\$6,338,163.00	(\$1,654,535.00)	-21%

CO - Capital Outlay

88000	Vehicles Other	0.00	60,279.00	0.00	0.00	0.00	N/A
88070	Office Equipment	2,279.58	0.00	5,000.00	5,000.00	0.00	0%
88140	Grounds Improvement	0.00	0.00	350,000.00	20,000.00	(330,000.00)	-94%
88170	Facilities Improvement	0.00	11,390.00	0.00	0.00	0.00	N/A
88190	Communications Equipment	0.00	0.00	20,000.00	20,000.00	0.00	0%
88220	Rights of Way	0.00	41,465.00	100,000.00	100,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 311 - Road							
88250	Railroad Crossing&Traffic Signal	6,615.66	22,038.46	20,000.00	20,000.00	0.00	0%
88340	Bldg Improvement	0.00	0.00	25,000.00	0.00	(25,000.00)	-100%
88360	Equipment	0.00	0.00	15,000.00	15,000.00	0.00	0%
88890	Bridge Construction	0.00	0.00	100,000.00	0.00	(100,000.00)	-100%
88900	Heavy Equipment	496,929.00	500.00	482,000.00	0.00	(482,000.00)	-100%
88970	Survey Equipment	0.00	6,439.72	5,000.00	10,000.00	5,000.00	100%
Account Classification Total: CO - Capital Outlay		\$505,824.24	\$142,112.18	\$1,122,000.00	\$190,000.00	(\$932,000.00)	-83%
IF - Interfund Transfers							
99390	Trans - K-Falls Streets	651,453.00	585,564.00	437,285.00	0.00	(437,285.00)	-100%
99460	Trans - Equip Rent & Revolving	400,000.00	400,000.00	400,000.00	400,000.00	0.00	0%
99783	Trans - Phones	2,937.00	1,078.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$1,054,390.00	\$986,642.00	\$837,285.00	\$400,000.00	(\$437,285.00)	-52%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	1,433,797.00	2,411,408.00	977,611.00	68%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$1,433,797.00	\$2,411,408.00	\$977,611.00	68%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	16,000,000.00	20,000,000.00	4,000,000.00	25%
99981	Unappropriated Fund Balance	20,679,209.28	16,205,462.65	10,000,000.00	10,000,000.00	0.00	0%
99982	RFE - Federal Forest Receipts	16,890,122.59	22,654,627.25	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$37,569,331.87	\$38,860,089.90	\$26,000,000.00	\$30,000,000.00	\$4,000,000.00	15%
Sub Department Total: 311 - Road		\$47,678,885.93	\$48,389,902.75	\$42,092,000.00	\$43,726,000.00	\$1,634,000.00	4%
Fund Revenue	Total: 230 - Road Department	\$47,678,885.93	\$48,389,902.75	\$42,092,000.00	\$43,726,000.00	\$1,634,000.00	4%
Fund Expenditure	Total: 230 - Road Department	\$47,678,885.93	\$48,389,902.75	\$42,092,000.00	\$43,726,000.00	\$1,634,000.00	4%
Fund Net	Total: 230 - Road Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	4%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 312 - SB 994							
Revenues							
FB - Fund Balances							
31001	Beginning Fund Balance	800,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Sub Department Total: 312 - SB 994		\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Expenditures							
MS - Material and Services							
46031	Chip Oil	655,305.81	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$655,305.81	\$0.00	\$0.00	\$0.00	\$0.00	0.00
CO - Capital Outlay							
88936	Pepperwood Drive	98,046.37	0.00	0.00	0.00	0.00	N/A
88937	Myrtlewood Drive	46,647.82	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$144,694.19	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Sub Department Total: 312 - SB 994		\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Fund Revenue	Total: 230 - Road Department	\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Fund Expenditure	Total: 230 - Road Department	\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Fund Net	Total: 230 - Road Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
<u>Revenues</u>							
IG - Intergovernmental							
33450	Motor Vehicle Apportionment	0.00	0.00	35,000.00	45,000.00	10,000.00	29%
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$35,000.00	\$45,000.00	\$10,000.00	29%
IN - Interest							
39150	Investments - Interest On	0.00	0.00	1,300.00	1,000.00	(300.00)	-23%
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$1,300.00	\$1,000.00	(\$300.00)	-23%
TI - Interfund Transfers							
39010	Trans - Fund Closures	0.00	0.00	205,360.00	0.00	(205,360.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$205,360.00	\$0.00	(\$205,360.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	200,000.00	200,000.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$200,000.00	\$200,000.00	
Sub Department Total: 313 - Bicycle Trails		\$0.00	\$0.00	\$241,660.00	\$246,000.00	\$4,340.00	2%
<u>Expenditures</u>							
MS - Material and Services							
44320	Grounds Maintenance & Repair	0.00	0.00	7,300.00	7,000.00	(300.00)	-4%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$7,300.00	\$7,000.00	(\$300.00)	-4%
CO - Capital Outlay							
88350	Right of Way & Bike Ways Const	0.00	0.00	234,360.00	239,000.00	4,640.00	2%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$234,360.00	\$239,000.00	\$4,640.00	2%
Sub Department Total: 313 - Bicycle Trails		\$0.00	\$0.00	\$241,660.00	\$246,000.00	\$4,340.00	2%
Fund Revenue	Total: 230 - Road Department	\$0.00	\$0.00	\$241,660.00	\$246,000.00	\$4,340.00	2%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
Fund Expenditure	Total: 230 - Road Department	\$0.00	\$0.00	\$241,660.00	\$246,000.00	\$4,340.00	2%
Fund Net	Total: 230 - Road Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	2%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	0.00	0.00	312,000.00	300,000.00	(12,000.00)	-4%
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$312,000.00	\$300,000.00	(\$12,000.00)	-4%
TI - Interfund Transfers							
39037	Trans - Road Reserve	0.00	65,882,357.17	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$65,882,357.17	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	64,200,000.00	57,000,000.00	(7,200,000.00)	-11%
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$64,200,000.00	\$57,000,000.00	(\$7,200,000.00)	-11%
Sub Department Total: 315 - Road Reserves		\$0.00	\$65,882,357.17	\$64,512,000.00	\$57,300,000.00	(\$7,212,000.00)	-11%
<u>Expenditures</u>							
MS - Material and Services							
46070	Public Road Repair and Maintenance	0.00	0.00	10,000.00	10,000.00	0.00	0%
47010	Special Projects	0.00	0.00	4,700,000.00	1,000,000.00	(3,700,000.00)	-79%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$4,710,000.00	\$1,010,000.00	(\$3,700,000.00)	-79%
CO - Capital Outlay							
88890	Bridge Construction	0.00	0.00	45,000,000.00	3,000,000.00	(42,000,000.00)	-93%
88891	Road Dept Building	0.00	0.00	300,000.00	0.00	(300,000.00)	-100%
88892	Altamont Project	0.00	0.00	5,500,000.00	1,500,000.00	(4,000,000.00)	-73%
88939	RD - New Projects	0.00	0.00	4,562,000.00	600,000.00	(3,962,000.00)	-87%
88943	Road Constructions	0.00	0.00	1,640,000.00	0.00	(1,640,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$57,002,000.00	\$5,100,000.00	(\$51,902,000.00)	-91%
IF - Interfund Transfers							
99031	Trans - Sheriff Patrol	0.00	0.00	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$2,000,000.00	\$1,000,000.00	(\$1,000,000.00)	-50%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	20,000,000.00	20,000,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$20,000,000.00	\$20,000,000.00	
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	4,000,000.00	4,000,000.00	N/A
99980	Reserve Future Expenditures	0.00	0.00	800,000.00	26,190,000.00	25,390,000.00	3174%
99981	Unappropriated Fund Balance	0.00	65,882,357.17	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$65,882,357.17	\$800,000.00	\$30,190,000.00	\$29,390,000.00	3674%
Sub Department Total: 315 - Road Reserves		\$0.00	\$65,882,357.17	\$64,512,000.00	\$57,300,000.00	(\$7,212,000.00)	-11%
Fund Revenue	Total: 230 - Road Department	\$0.00	\$65,882,357.17	\$64,512,000.00	\$57,300,000.00	(\$7,212,000.00)	-11%
Fund Expenditure	Total: 230 - Road Department	\$0.00	\$65,882,357.17	\$64,512,000.00	\$57,300,000.00	(\$7,212,000.00)	-11%
Fund Net	Total: 230 - Road Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-11%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 580 - Equipment							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	0.00	0.00	15,000.00	15,000.00	0.00	0%
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	0%
TI - Interfund Transfers							
39033	Trans - Equipment Rent	0.00	0.00	1,124,632.00	0.00	(1,124,632.00)	-100%
39038	Trans - Road Fund	0.00	0.00	400,000.00	400,000.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$1,524,632.00	\$400,000.00	(\$1,124,632.00)	-74%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	1,382,309.00	1,382,309.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$1,382,309.00	\$1,382,309.00	
Department Total: 580 - Equipment		\$0.00	\$0.00	\$1,539,632.00	\$1,797,309.00	\$257,677.00	17%
<u>Expenditures</u>							
MS - Material and Services							
44670	Equipment	0.00	0.00	9,000.00	0.00	(9,000.00)	-100%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$9,000.00	\$0.00	(\$9,000.00)	-100%
CO - Capital Outlay							
88360	Equipment	0.00	0.00	0.00	590,000.00	590,000.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$0.00	\$590,000.00	\$590,000.00	
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	1,530,632.00	1,207,309.00	(323,323.00)	-21%
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$0.00	\$1,530,632.00	\$1,207,309.00	(\$323,323.00)	-21%
Department Total: 580 - Equipment		\$0.00	\$0.00	\$1,539,632.00	\$1,797,309.00	\$257,677.00	17%
Fund Expenditure	Total: 230 - Road Department	\$0.00	\$0.00	\$1,539,632.00	\$1,797,309.00	\$257,677.00	17%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 230 - Road Department							
Department: 580 - Equipment							
	Fund Net	Total: 230 - Road Department	\$0.00	\$0.00	\$0.00	\$0.00	17%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 240 - Bicycle Trail							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
<u>Revenues</u>							
IG - Intergovernmental							
33450	Motor Vehicle Apportionment	40,437.22	44,737.33	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$40,437.22	\$44,737.33	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,491.56	1,118.46	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$1,491.56	\$1,118.46	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	147,553.51	189,482.29	205,360.00	0.00	(205,360.00)	-100%
Account Classification Total: FB - Fund Balances		\$147,553.51	\$189,482.29	\$205,360.00	\$0.00	(\$205,360.00)	-100%
Sub Department Total: 313 - Bicycle Trails		\$189,482.29	\$235,338.08	\$205,360.00	\$0.00	(\$205,360.00)	-100%
<u>Expenditures</u>							
CO - Capital Outlay							
88350	Right of Way & Bike Ways Const	0.00	29,978.18	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$29,978.18	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99170	Trans - Road Fund	0.00	0.00	205,360.00	0.00	(205,360.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$205,360.00	\$0.00	(\$205,360.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	189,482.29	205,359.90	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$189,482.29	\$205,359.90	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 313 - Bicycle Trails		\$189,482.29	\$235,338.08	\$205,360.00	\$0.00	(\$205,360.00)	-100%
Fund Revenue Total: 240 - Bicycle Trail		\$189,482.29	\$235,338.08	\$205,360.00	\$0.00	(\$205,360.00)	-100%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 240 - Bicycle Trail							
Department: 310 - Road							
Sub Department: 313 - Bicycle Trails							
Fund Expenditure	Total: 240 - Bicycle Trail	\$189,482.29	\$235,338.08	\$205,360.00	\$0.00	(\$205,360.00)	-100%
Fund Net	Total: 240 - Bicycle Trail	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 315 - Klamath Falls Streets							
Department: 310 - Road							
Sub Department: 314 - Klamath Falls Streets							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	20,863.53	13,464.35	17,000.00	13,000.00	(4,000.00)	-24%
Account Classification Total: IN - Interest		\$20,863.53	\$13,464.35	\$17,000.00	\$13,000.00	(\$4,000.00)	-24%
TI - Interfund Transfers							
36450	Trans - Road Department	651,453.00	585,564.00	437,285.00	0.00	(437,285.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$651,453.00	\$585,564.00	\$437,285.00	\$0.00	(\$437,285.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	2,500,510.31	2,438,498.91	2,500,000.00	2,600,000.00	100,000.00	4%
Account Classification Total: FB - Fund Balances		\$2,500,510.31	\$2,438,498.91	\$2,500,000.00	\$2,600,000.00	\$100,000.00	4%
Sub Department Total: 314 - Klamath Falls Streets		\$3,172,826.84	\$3,037,527.26	\$2,954,285.00	\$2,613,000.00	(\$341,285.00)	-12%
<u>Expenditures</u>							
Department: 310 - Road							
Sub Department: 314 - Klamath Falls Streets							
MS - Material and Services							
47010	Special Projects	734,324.93	414,867.39	150,000.00	2,613,000.00	2,463,000.00	1642%
Account Classification Total: MS - Material and Services		\$734,324.93	\$414,867.39	\$150,000.00	\$2,613,000.00	\$2,463,000.00	1642%
CO - Capital Outlay							
99570	Street Projects	3.00	0.00	2,804,285.00	0.00	(2,804,285.00)	-100%
Account Classification Total: CO - Capital Outlay		\$3.00	\$0.00	\$2,804,285.00	\$0.00	(\$2,804,285.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	2,438,498.91	2,622,659.87	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$2,438,498.91	\$2,622,659.87	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 314 - Klamath Falls Streets		\$3,172,826.84	\$3,037,527.26	\$2,954,285.00	\$2,613,000.00	(\$341,285.00)	-12%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 315 - Klamath Falls Streets							
Department: 310 - Road							
Sub Department: 314 - Klamath Falls Streets							
Fund Revenue	Total: 315 - Klamath Falls Streets	\$3,172,826.84	\$3,037,527.26	\$2,954,285.00	\$2,613,000.00	(\$341,285.00)	-12%
Fund Expenditure	Total: 315 - Klamath Falls Streets	\$3,172,826.84	\$3,037,527.26	\$2,954,285.00	\$2,613,000.00	(\$341,285.00)	-12%
Fund Net	Total: 315 - Klamath Falls Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 421 - Road Reserves							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	623,936.05	348,543.31	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$623,936.05	\$348,543.31	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	0.00	263,500.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$263,500.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	67,017,008.73	64,743,360.16	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$67,017,008.73	\$64,743,360.16	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 315 - Road Reserves		\$67,640,944.78	\$65,355,403.47	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
MS - Material and Services							
46070	Public Road Repair and Maintenance	42,014.07	3,716.12	0.00	0.00	0.00	N/A
47010	Special Projects	750,000.00	633,000.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$792,014.07	\$636,716.12	\$0.00	\$0.00	\$0.00	0%
CO - Capital Outlay							
88890	Bridge Construction	812,099.73	601,270.80	0.00	0.00	0.00	N/A
88891	Road Dept Building	812,287.51	368,210.72	0.00	0.00	0.00	N/A
88892	Altamont Project	445,232.24	1,088,146.30	0.00	0.00	0.00	N/A
88939	RD - New Projects	35,951.07	13,918.97	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$2,105,570.55	\$2,071,546.79	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99169	Trans - Road Reserve	0.00	62,647,140.56	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$62,647,140.56	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 421 - Road Reserves							
Department: 310 - Road							
Sub Department: 315 - Road Reserves							
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	64,743,360.16	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$64,743,360.16	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 315 - Road Reserves		\$67,640,944.78	\$65,355,403.47	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 421 - Road Reserves	\$67,640,944.78	\$65,355,403.47	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 421 - Road Reserves	\$67,640,944.78	\$65,355,403.47	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 421 - Road Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9323 - County Public Works -LGIP							
Department: 310 - Road							
Sub Department: 311 - Road							
Revenues							
IN - Interest							
39150	Investments - Interest On	16,570.05	17,042.64	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$16,570.05	\$17,042.64	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balances							
31001	Beginning Fund Balance	3,201,843.92	3,218,293.97	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$3,201,843.92	\$3,218,293.97	\$0.00	\$0.00	\$0.00	0.00
Sub Department Total: 311 - Road		\$3,218,413.97	\$3,235,336.61	\$0.00	\$0.00	\$0.00	0.00
Expenditures							
MS - Material and Services							
44104	Miscellaneous	120.00	120.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$120.00	\$120.00	\$0.00	\$0.00	\$0.00	0.00
IF - Interfund Transfers							
99169	Trans - Road Reserve	0.00	3,235,216.61	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$3,235,216.61	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	3,218,293.97	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$3,218,293.97	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Sub Department Total: 311 - Road		\$3,218,413.97	\$3,235,336.61	\$0.00	\$0.00	\$0.00	0.00
Fund Revenue	Total: 9323 - County Public Works -LGIP	\$3,218,413.97	\$3,235,336.61	\$0.00	\$0.00	\$0.00	0.00
Fund Expenditure	Total: 9323 - County Public Works -LGIP	\$3,218,413.97	\$3,235,336.61	\$0.00	\$0.00	\$0.00	0.00
Fund Net	Total: 9323 - County Public Works -LGIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 340 - Couthouse B&I							
Department: 325 - Debt Service							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	1,595,657.94	4,499.45	0.00	0.00	0.00	N/A
31200	Property Taxes - Prior	66,753.23	87,377.71	0.00	0.00	0.00	N/A
36441	Sales - Property Distribution	13,820.97	8,530.04	0.00	0.00	0.00	N/A
Account Classification Total: PT - Property Taxes		\$1,676,232.14	\$100,407.20	\$0.00	\$0.00	\$0.00	0.00
IN - Interest							
39150	Investments - Interest On	5,474.02	2,076.87	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$5,474.02	\$2,076.87	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balances							
31001	Beginning Fund Balance	206,931.47	290,767.63	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$206,931.47	\$290,767.63	\$0.00	\$0.00	\$0.00	0.00
Department Total: 325 - Debt Service		\$1,888,637.63	\$393,251.70	\$0.00	\$0.00	\$0.00	0.00
<u>Expenditures</u>							
MS - Material and Services							
45020	Contract Services	2,575.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$2,575.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
DS - Debt Service							
99930	Bond Interest	80,295.00	0.00	0.00	0.00	0.00	N/A
99940	Bond Principal	1,515,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$1,595,295.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
IF - Interfund Transfers							
99040	Trans - General Fund	0.00	393,251.70	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$393,251.70	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	290,767.63	0.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 340 - Couthouse B&I

Department: 325 - Debt Service

Account Classification Total: FB - Fund Balance & Reserves		\$290,767.63	\$0.00	\$0.00	\$0.00	\$0.00	0.00
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Department Total: 325 - Debt Service		\$1,888,637.63	\$393,251.70	\$0.00	\$0.00	\$0.00	0.00
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Fund Revenue	Total: 340 - Couthouse B&I	\$1,888,637.63	\$393,251.70	\$0.00	\$0.00	\$0.00	0.00
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Fund Expenditure	Total: 340 - Couthouse B&I	\$1,888,637.63	\$393,251.70	\$0.00	\$0.00	\$0.00	0.00
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Fund Net	Total: 340 - Couthouse B&I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 350 - Fairgrounds B&I							
Department: 325 - Debt Service							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	1,424.39	0.00	0.00	0.00	0.00	N/A
31200	Property Taxes - Prior	20,088.83	19,722.68	0.00	0.00	0.00	N/A
Account Classification Total: PT - Property Taxes		\$21,513.22	\$19,722.68	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	292.03	307.43	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$292.03	\$307.43	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	29,517.05	51,322.30	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$29,517.05	\$51,322.30	\$0.00	\$0.00	\$0.00	0%
Department Total: 325 - Debt Service		\$51,322.30	\$71,352.41	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
IF - Interfund Transfers							
99040	Trans - General Fund	0.00	71,352.41	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$71,352.41	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	51,322.30	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$51,322.30	\$0.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 325 - Debt Service		\$51,322.30	\$71,352.41	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 350 - Fairgrounds B&I	\$51,322.30	\$71,352.41	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 350 - Fairgrounds B&I	\$51,322.30	\$71,352.41	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 350 - Fairgrounds B&I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 212 - Veterans Service							
Department: 413 - Veterans Services							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	194,184.83	204,832.18	182,350.00	186,000.00	3,650.00	2%
31200	Property Taxes - Prior	0.00	878.68	0.00	0.00	0.00	N/A
Account Classification Total: PT - Property Taxes		\$194,184.83	\$205,710.86	\$182,350.00	\$186,000.00	\$3,650.00	2%
IG - Intergovernmental							
33420	Grants - Dept of Vetrans Affairs	45,658.96	47,055.23	49,000.00	10,440.00	(38,560.00)	-79%
Account Classification Total: IG - Intergovernmental		\$45,658.96	\$47,055.23	\$49,000.00	\$10,440.00	(\$38,560.00)	-79%
IN - Interest							
39150	Investments - Interest On	46.21	396.41	0.00	250.00	250.00	N/A
Account Classification Total: IN - Interest		\$46.21	\$396.41	\$0.00	\$250.00	\$250.00	
MI - Miscellaneous							
36100	Miscellaneous	0.00	12.99	0.00	0.00	0.00	N/A
36340	Donations	10,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$10,000.00	\$12.99	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	30,026.99	55,431.15	85,000.00	70,000.00	(15,000.00)	-18%
Account Classification Total: FB - Fund Balances		\$30,026.99	\$55,431.15	\$85,000.00	\$70,000.00	(\$15,000.00)	-18%
Department Total: 413 - Veterans Services		\$279,916.99	\$308,606.64	\$316,350.00	\$266,690.00	(\$49,660.00)	-16%
<u>Expenditures</u>							
PS - Personnel Services							
60700	Veterans Services Officer	42,070.00	44,705.77	46,452.00	48,321.00	1,869.00	4%
60710	Asst Veterans Services Officer	30,938.64	32,865.45	42,538.00	47,364.00	4,826.00	11%
61675	Office Specialist	28,930.17	30,721.44	31,821.00	33,215.00	1,394.00	4%
63900	Overtime	958.49	1,250.95	0.00	0.00	0.00	N/A
63930	FICA	7,322.96	8,052.95	9,310.00	9,930.00	620.00	7%
63940	Workmans Compensation Tax	57.17	76.91	123.00	117.00	(6.00)	-5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 212 - Veterans Service							
Department: 413 - Veterans Services							
63941	Workmans Compensation	0.00	797.82	2,800.00	2,985.00	185.00	7%
63950	Medical Insurance	24,300.00	22,482.19	24,300.00	27,900.00	3,600.00	15%
63951	Life Insurance	149.64	129.84	128.00	128.00	0.00	0%
63952	Short Term Disability	61.20	61.20	61.00	61.00	0.00	0%
63960	Retirement - General	10,273.98	10,916.05	12,543.00	18,874.00	6,331.00	50%
63980	Unemployment Compensation	2,561.00	2,541.83	2,799.00	2,985.00	186.00	7%
63990	Cell Phone Allowance	900.00	900.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$148,523.25	\$155,502.40	\$173,775.00	\$192,780.00	\$19,005.00	11%
 MS - Material and Services							
44010	Mgmt Travel & Training	3,178.20	3,971.23	4,000.00	4,000.00	0.00	0%
44040	Staff Travel & Training	9,278.69	8,520.62	7,000.00	3,000.00	(4,000.00)	-57%
44100	Supplies - Office	5,889.96	3,598.43	3,000.00	3,000.00	0.00	0%
44108	Outreach	0.00	75.00	800.00	0.00	(800.00)	-100%
44110	Supplies - Other	0.00	656.00	500.00	500.00	0.00	0%
44137	Public Outreach	350.00	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	240.00	240.00	225.00	225.00	0.00	0%
44640	Telephone	2,726.10	2,191.53	2,800.00	2,800.00	0.00	0%
44670	Equipment	0.00	0.00	1,209.00	0.00	(1,209.00)	-100%
44700	Postage	988.01	1,131.94	2,000.00	2,000.00	0.00	0%
44830	Maintenance Contracts	1,464.31	1,260.58	1,000.00	1,000.00	0.00	0%
45021	Interest Expense	136.86	0.00	0.00	0.00	0.00	N/A
45100	Advertising	40.00	11,541.00	5,794.00	0.00	(5,794.00)	-100%
45111	Software Support	1,447.00	1,447.00	1,846.00	0.00	(1,846.00)	-100%
99755	Risk Management	0.00	0.00	724.00	784.00	60.00	8%
99760	Insurance/Liability	776.00	776.00	1,179.00	1,467.00	288.00	24%
99765	Insurance/Workmans Compensation	256.00	85.32	0.00	0.00	0.00	N/A
99770	Internal Services	22,457.00	22,457.00	22,457.00	17,939.00	(4,518.00)	-20%
99780	Space Rent	13,166.00	13,385.00	13,606.00	14,087.00	481.00	4%
99781	Steering Committee Hardware Charge	1,350.00	1,350.00	1,800.00	1,500.00	(300.00)	-17%
99782	Steering Committee User Charge	648.00	630.00	630.00	1,220.00	590.00	94%
Account Classification Total: MS - Material and Services		\$64,392.13	\$73,316.65	\$70,570.00	\$53,522.00	(\$17,048.00)	-24%

LIVE Klamath County LIVE Budget Worksheet Report

			2011 Actual	2012 Actual	2013 Amended			Percentage
Account Number	Description		Amount	Amount	Budget	2014 Proposed	Change	Change
Fund: 212 - Veterans Service								
Department: 413 - Veterans Services								
CO - Capital Outlay								
88090	Office Furniture		7,314.47	0.00	0.00	0.00	0.00	N/A
88760	Computer Equipment		2,249.99	0.00	0.00	0.00	0.00	N/A
88765	Computer Software		750.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay			\$10,314.46	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers								
99460	Trans - Equip Rent & Revolving		794.00	2,144.00	2,144.00	2,144.00	0.00	0%
99783	Trans - Phones		462.00	462.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers			\$1,256.00	\$2,606.00	\$2,144.00	\$2,144.00	\$0.00	0%
CR - Contingencies								
99750	Operating Contingency		0.00	0.00	69,861.00	18,244.00	(51,617.00)	-74%
Account Classification Total: CR - Contingencies			\$0.00	\$0.00	\$69,861.00	\$18,244.00	(\$51,617.00)	-74%
FB - Fund Balance & Reserves								
99981	Unappropriated Fund Balance		55,431.15	77,181.59	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$55,431.15	\$77,181.59	\$0.00	\$0.00	\$0.00	0%
Department Total: 413 - Veterans Services			\$279,916.99	\$308,606.64	\$316,350.00	\$266,690.00	(\$49,660.00)	-16%
Fund Revenue	Total: 212 - Veterans Service		\$279,916.99	\$308,606.64	\$316,350.00	\$266,690.00	(\$49,660.00)	-16%
Fund Expenditure	Total: 212 - Veterans Service		\$279,916.99	\$308,606.64	\$316,350.00	\$266,690.00	(\$49,660.00)	-16%
Fund Net	Total: 212 - Veterans Service		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-16%

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LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 228 - Community Grants							
Revenues							
FB - Fund Balances							
31001	Beginning Fund Balance	56,939.56	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$56,939.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Revenues Total		\$56,939.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Expenditures							
IF - Interfund Transfers							
99503	Trans - PH Environmental Health	56,939.56	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$56,939.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Expenditures Total		\$56,939.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Fund Revenue	Total: 228 - Community Grants	\$56,939.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Fund Expenditure	Total: 228 - Community Grants	\$56,939.56	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Fund Net	Total: 228 - Community Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 228 - Community Grants							
Department: 440 - Public Health							
Sub Department: 122 - Woodstove Grant							
<u>Revenues</u>							
FB - Fund Balances							
31001	Beginning Fund Balance	47,915.87	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$47,915.87	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 122 - Woodstove Grant		\$47,915.87	\$0.00	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
IF - Interfund Transfers							
99503	Trans - PH Environmental Health	47,915.87	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$47,915.87	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 122 - Woodstove Grant		\$47,915.87	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 228 - Community Grants	\$47,915.87	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 228 - Community Grants	\$47,915.87	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 228 - Community Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 228 - Community Grants							
Department: 440 - Public Health							
Sub Department: 123 - City Grant							
<u>Revenues</u>							
FB - Fund Balances							
31001	Beginning Fund Balance	9,023.69	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$9,023.69	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 123 - City Grant		\$9,023.69	\$0.00	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
IF - Interfund Transfers							
99503	Trans - PH Environmental Health	9,023.69	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$9,023.69	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 123 - City Grant		\$9,023.69	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 228 - Community Grants	\$9,023.69	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 228 - Community Grants	\$9,023.69	\$0.00	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 228 - Community Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
33250	Fees - Restaurant Inseption	144,015.50	138,933.00	127,472.00	139,284.00	11,812.00	9%
33255	Revenues - Pool Inseption	11,476.67	11,852.34	9,876.00	10,151.00	275.00	3%
34231	Fees - NSF Check	20.00	0.00	0.00	0.00	0.00	N/A
34352	Licenses - Hotel/ Motel	11,949.00	11,606.50	5,494.00	5,759.00	265.00	5%
34353	Licenses - Organizational Camps	2,008.00	1,848.00	1,902.00	1,962.00	60.00	3%
34354	Licenses - RV Park	10,334.50	9,919.00	12,127.00	16,014.00	3,887.00	32%
Account Classification Total: LP - Licenses, Fees and Permits		\$179,803.67	\$174,158.84	\$156,871.00	\$173,170.00	\$16,299.00	10%
IG - Intergovernmental							
33051	HIV Care Consortiation	492.92	57.00	0.00	0.00	0.00	N/A
33052	HIV Primary Care - Other	0.00	128.00	0.00	0.00	0.00	N/A
33053	HIV Prevention Block Grant	4,260.00	12,404.00	0.00	0.00	0.00	N/A
33054	HIV Treatment & Counseling	114.75	114.00	0.00	0.00	0.00	N/A
33060	Breastfeeding Grants	0.00	0.00	20,736.00	0.00	(20,736.00)	-100%
33072	Healthy Communities	38,353.00	81,045.50	0.00	0.00	0.00	N/A
33073	Tobacco Prevention & Education	62,609.00	90,988.50	89,907.00	98,000.00	8,093.00	9%
33078	H1N1 Vaccine Campaign	13,611.00	(13,611.00)	0.00	0.00	0.00	N/A
33080	Revenues - DEQ Air Quality Grant	35,000.00	28,000.00	52,000.00	52,000.00	0.00	0%
33088	Safe Routes to Schools	49,994.84	56,214.44	42,295.00	42,700.00	405.00	1%
33313	MCH Child and Adolescent	8,300.00	14,090.00	10,995.00	17,500.00	6,505.00	59%
33314	Funds - MCH Title V Flexible	17,433.00	33,931.00	25,657.00	25,000.00	(657.00)	-3%
33318	Child Adolscent Health	6,010.00	5,367.00	7,179.00	0.00	(7,179.00)	-100%
33480	Public Health Percapita	72,018.00	47,412.00	141,054.00	95,115.00	(45,939.00)	-33%
33496	My Future My Choice	0.00	19,689.55	24,715.00	24,000.00	(715.00)	-3%
33520	Grants - Family Planning	46,474.00	43,078.00	38,783.00	38,000.00	(783.00)	-2%
33530	Revenues - Immunization	30.00	0.00	0.00	0.00	0.00	N/A
33532	Immunization Action Plan	16,399.00	27,513.00	21,344.00	21,000.00	(344.00)	-2%
33612	Grants - Transportation	0.00	0.00	16,000.00	0.00	(16,000.00)	-100%
33820	Grants - WIC	297,344.00	350,464.73	411,096.00	412,000.00	904.00	0%
33874	School Based Health Center	20,873.00	89,327.00	60,000.00	60,000.00	0.00	0%
33941	TB Case Management	1,459.60	3,977.90	2,573.00	3,000.00	427.00	17%
33990	Grants - Perinatal	3,250.00	3,075.00	3,827.00	0.00	(3,827.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
33991	PH Emerg Preparedness (Jul/Aug)	11,004.00	(7,433.00)	10,061.00	10,000.00	(61.00)	-1%
33993	PH Emerg Preparedness (Aug/Jun)	48,143.00	67,477.00	90,280.00	90,000.00	(280.00)	0%
34360	Revenues - Water Program	29,568.00	29,568.00	29,568.00	0.00	(29,568.00)	-100%
36830	CACoon	15,881.96	15,881.96	12,487.00	16,650.00	4,163.00	33%
Account Classification Total: IG - Intergovernmental		\$798,623.07	\$998,759.58	\$1,110,557.00	\$1,004,965.00	(\$105,592.00)	-10%
CS - Charges for Service							
33322	TCM	302,111.17	170,892.00	100,000.00	367,425.00	267,425.00	267%
33490	Reim - Certified Copies	40,758.00	46,536.00	41,000.00	43,000.00	2,000.00	5%
33850	Juvenile Department IGA	1,032.84	162.00	0.00	0.00	0.00	N/A
33864	CCare	248,039.26	267,418.28	250,000.00	350,000.00	100,000.00	40%
33869	IGOHP/ Baby Smiles	162,039.00	364,014.63	348,802.00	0.00	(348,802.00)	-100%
33870	Medicaid	62,850.42	103,326.36	59,575.00	45,000.00	(14,575.00)	-24%
33871	MAC - Medicaid Admin Claiming	78,506.36	134,725.49	85,000.00	64,000.00	(21,000.00)	-25%
33879	Heart Clinic Revenue	889.08	0.00	1,000.00	0.00	(1,000.00)	-100%
34100	Fees - Public Health Admin	0.00	0.00	198,536.00	178,666.00	(19,870.00)	-10%
34341	Inseptions - School	12,843.00	4,719.00	5,474.00	5,611.00	137.00	3%
34342	Inseptions - Group Home	1,115.00	1,865.00	816.00	828.00	12.00	1%
34343	Inspections - Day Care	1,827.00	2,678.00	4,860.00	5,103.00	243.00	5%
34344	Inspections - Head Start	823.00	1,368.00	1,036.00	1,036.00	0.00	0%
34345	Inseptions - Summer Lunch	719.00	513.00	306.00	312.00	6.00	2%
34349	Foodhandlers Fee	8,018.00	10,095.00	5,000.00	5,000.00	0.00	0%
34350	Fees - Env. Health Inspection	187.00	1,265.00	0.00	0.00	0.00	N/A
34361	Services - Drinking Water Fee	34,880.00	38,150.00	40,000.00	70,000.00	30,000.00	75%
34370	Self Pay	36,211.87	6,915.53	36,000.00	40,000.00	4,000.00	11%
34373	Immunization Travel	297.00	13,720.00	0.00	0.00	0.00	N/A
34375	CD All Payers	138.00	1,077.55	0.00	0.00	0.00	N/A
34376	STD All Payers	336.39	5,632.51	0.00	0.00	0.00	N/A
34377	Immunizations - Child/ Adult	1,345.26	17,238.11	0.00	0.00	0.00	N/A
34440	Commercial	9,526.42	10,479.07	8,285.00	8,000.00	(285.00)	-3%
34800	Babies First	10,130.00	18,043.00	12,114.00	12,000.00	(114.00)	-1%
37380	Fees - PT All Other	719.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$1,015,342.07	\$1,220,833.53	\$1,197,804.00	\$1,195,981.00	(\$1,823.00)	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
IN - Interest							
39150	Investments - Interest On	1,509.19	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$1,509.19	\$0.00	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	17,358.46	9,348.63	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$17,358.46	\$9,348.63	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	348,254.00	316,823.00	303,915.00	200,000.00	(103,915.00)	-34%
39032	Trans - Community Grants	56,939.56	0.00	0.00	0.00	0.00	N/A
39100	Trans - PH Admin	53,335.00	162,670.72	6,261.00	170,000.00	163,739.00	2615%
39101	Trans - PH Clinic Nursing	18,380.00	18,585.00	0.00	0.00	0.00	N/A
39102	Trans - PH Environmental	10,195.56	45,350.00	0.00	0.00	0.00	N/A
39103	Trans - PH Nursing Outreach	3,596.00	9,721.05	0.00	0.00	0.00	N/A
39104	Trans - PH HPDP	14,424.00	32,160.14	0.00	0.00	0.00	N/A
39105	Trans - PH WIC	36,000.00	44,320.52	0.00	0.00	0.00	N/A
39106	Trans - PH Emerg Prep Funds	9,278.00	28,735.07	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$550,402.12	\$658,365.50	\$310,176.00	\$370,000.00	\$59,824.00	19%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	114,203.58	490,335.67	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$114,203.58	\$490,335.67	\$0.00	\$0.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	1,149.99	4,450.00	0.00	(4,450.00)	-100%
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,149.99	\$4,450.00	\$0.00	(\$4,450.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	321,919.93	(22,389.26)	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$321,919.93	(\$22,389.26)	\$0.00	\$0.00	\$0.00	0%
Revenues Total		\$2,999,162.09	\$3,530,562.48	\$2,779,858.00	\$2,744,116.00	(\$35,742.00)	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
<u>Expenditures</u>							
PS - Personnel Services							
60170	Administrative Assistant	0.00	4,758.27	13,372.00	30,867.00	17,495.00	131%
60493	Finance/Budget Manager	34,462.82	43,934.00	43,934.00	49,798.00	5,864.00	13%
60800	Accounting Tech	34,645.02	37,267.86	12,123.00	0.00	(12,123.00)	-100%
60935	Program Coordinator	41,043.06	38,853.99	45,611.00	10,291.00	(35,320.00)	-77%
60974	Program Manager	0.00	0.00	0.00	47,837.00	47,837.00	N/A
61495	Office Technician	30,715.46	31,933.77	33,691.00	32,176.00	(1,515.00)	-4%
61500	Office Manager	41,428.84	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	102,782.39	87,937.57	98,331.00	82,762.00	(15,569.00)	-16%
61701	Deputy Emergency Manager	29,553.21	0.00	0.00	0.00	0.00	N/A
61782	Senior Community Health	134,337.17	117,630.48	93,047.00	65,282.00	(27,765.00)	-30%
61855	Health Officer	8,000.00	6,000.00	6,000.00	6,000.00	0.00	0%
62182	Public Health Director	76,212.00	77,097.30	79,260.00	77,874.00	(1,386.00)	-2%
62230	W & C Coordinator	42,265.60	43,124.20	34,499.00	43,985.00	9,486.00	27%
62235	Comm Nutrition Worker	94,043.15	109,788.62	111,984.00	104,851.00	(7,133.00)	-6%
62236	PH Aide	22,395.69	26,921.03	28,913.00	0.00	(28,913.00)	-100%
62245	Public Health Nurse	186,196.88	166,815.47	116,000.00	225,830.00	109,830.00	95%
62261	Comm Outreach Worker	29,942.35	30,589.75	30,472.00	30,589.00	117.00	0%
62270	Manager Environmental Health	64,283.26	70,686.98	0.00	0.00	0.00	N/A
62283	Healthy Homes Program Specialist	4,203.79	6,707.36	0.00	0.00	0.00	N/A
62290	Reg Environmental Hlth Spec	100,333.93	104,480.64	105,834.00	107,358.00	1,524.00	1%
62346	Medical Billing Coordinator	0.00	0.00	29,753.00	38,702.00	8,949.00	30%
62360	Health Educator	41,764.98	59,529.35	70,629.00	38,185.00	(32,444.00)	-46%
62374	Air Quality Program Specialist	18,913.57	26,489.44	35,656.00	32,468.00	(3,188.00)	-9%
62380	Medical Assistant(Non Certified)	36,410.14	37,486.65	32,052.00	32,176.00	124.00	0%
62390	Nurse Practitioner	27,478.39	40,887.27	0.00	0.00	0.00	N/A
63900	Overtime	623.66	1,193.17	0.00	0.00	0.00	N/A
63915	PH Emergency Stipend	300.00	0.00	7,300.00	7,300.00	0.00	0%
63920	Temporary Help	943.20	0.00	0.00	0.00	0.00	N/A
63930	FICA	82,727.88	84,817.96	79,519.00	81,636.00	2,117.00	3%
63940	Workmans Compensation Tax	519.35	652.71	990.00	850.00	(140.00)	-14%
63941	Workmans Compensation	0.00	9,888.93	24,799.00	24,545.00	(254.00)	-1%
63950	Medical Insurance	169,253.04	173,989.78	228,974.00	218,010.00	(10,964.00)	-5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
63951	Life Insurance	731.28	605.47	593.00	564.00	(29.00)	-5%
63952	Short Term Disability	543.57	541.26	567.00	552.00	(15.00)	-3%
63960	Retirement - General	111,714.24	113,408.58	123,589.00	161,923.00	38,334.00	31%
63980	Unemployment Compensation	28,454.00	27,932.59	24,719.00	24,545.00	(174.00)	-1%
63990	Cell Phone Allowance	2,680.00	3,720.00	3,715.00	2,880.00	(835.00)	-22%
Account Classification Total: PS - Personnel Services		\$1,599,901.92	\$1,585,670.45	\$1,515,926.00	\$1,579,836.00	\$63,910.00	4%

MS - Material and Services

44010	Mgmt Travel & Training	4,198.85	8,641.40	8,356.00	12,000.00	3,644.00	44%
44040	Staff Travel & Training	14,735.86	9,070.80	6,791.00	11,639.00	4,848.00	71%
44054	Education Material & Marketing	1,046.95	0.00	500.00	0.00	(500.00)	-100%
44099	MAC - Medicaid Admin Claiming	26,773.57	79,551.52	42,500.00	32,000.00	(10,500.00)	-25%
44100	Supplies - Office	9,595.84	14,821.57	14,150.00	16,072.00	1,922.00	14%
44110	Supplies - Other	44,594.41	42,037.55	38,206.00	13,513.00	(24,693.00)	-65%
44113	Office Equipment	5,243.96	6,012.95	6,969.00	750.00	(6,219.00)	-89%
44115	Computer Equipment	21.99	1,223.68	700.00	600.00	(100.00)	-14%
44140	Supplies - Medical	16,965.15	14,201.08	12,368.00	14,050.00	1,682.00	14%
44200	Dues / Fees	35,631.18	13,828.26	21,140.00	14,200.00	(6,940.00)	-33%
44203	Credit Card Fees	1,755.19	2,136.74	1,500.00	0.00	(1,500.00)	-100%
44250	Vehicle Fuel	6,410.22	6,342.62	8,200.00	9,876.00	1,676.00	20%
44260	Vehicle Maintenance & Repair	2,592.37	5,234.87	3,150.00	2,844.00	(306.00)	-10%
44300	Equip Maintenance & Repair	1,090.16	1,302.36	2,300.00	2,000.00	(300.00)	-13%
44500	Consultant Services	0.00	0.00	71,910.00	0.00	(71,910.00)	-100%
44640	Telephone	9,503.57	10,146.14	8,501.00	7,780.00	(721.00)	-8%
44700	Postage	6,022.24	4,846.41	2,530.00	3,500.00	970.00	38%
44710	Publications / Periodicals	1,734.45	935.07	1,000.00	400.00	(600.00)	-60%
44730	Printing	3,323.03	4,096.16	3,700.00	1,800.00	(1,900.00)	-51%
44961	Lab Service	20,241.19	19,580.40	13,000.00	19,000.00	6,000.00	46%
45015	Administration Fees	0.00	0.00	198,536.00	178,666.00	(19,870.00)	-10%
45020	Contract Services	420,223.22	397,457.31	322,103.00	259,569.00	(62,534.00)	-19%
45021	Interest Expense	355.03	2,488.07	1,200.00	0.00	(1,200.00)	-100%
45100	Advertising	3,504.57	3,159.03	1,600.00	1,200.00	(400.00)	-25%
45370	Drugs & Pharmacy	101,665.91	93,287.84	116,232.00	115,000.00	(1,232.00)	-1%
46570	Autopsies	7,500.00	30,000.00	30,000.00	30,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
46600	Food	93.54	0.00	0.00	0.00	0.00	N/A
46602	Transportation	73.50	696.00	0.00	0.00	0.00	N/A
46620	Medical Expenses	78.00	0.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	8,938.00	8,214.00	(724.00)	-8%
99760	Insurance/Liability	9,500.00	9,500.00	14,559.00	15,381.00	822.00	6%
99765	Insurance/Workmans Compensation	20,500.00	6,833.32	0.00	0.00	0.00	N/A
99770	Internal Services	185,000.00	185,000.00	185,000.00	114,513.00	(70,487.00)	-38%
99780	Space Rent	80,000.00	83,320.00	84,762.00	80,473.00	(4,289.00)	-5%
99781	Steering Committee Hardware Charge	16,650.00	15,300.00	19,500.00	16,125.00	(3,375.00)	-17%
99782	Steering Committee User Charge	8,500.00	7,560.00	7,770.00	13,115.00	5,345.00	69%
Account Classification Total: MS - Material and Services		\$1,065,123.95	\$1,078,611.15	\$1,257,671.00	\$994,280.00	(\$263,391.00)	-21%
CO - Capital Outlay							
88070	Office Equipment	14,001.70	0.00	0.00	0.00	0.00	N/A
88360	Equipment	39,634.07	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$53,635.77	\$0.00	\$0.00	\$0.00	\$0.00	0%
DS - Debt Service							
99950	Interfund Loan Principal	153,331.15	114,203.58	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$153,331.15	\$114,203.58	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	731.00	0.00	0.00	0.00	0.00	N/A
99501	Trans - PH Admin	91,873.56	178,871.78	0.00	0.00	0.00	N/A
99502	Trans - PH Clinic Nursing	53,335.00	75,926.30	6,261.00	137,000.00	130,739.00	2088%
99503	Trans - PH Environmental Health	0.00	86,744.42	0.00	33,000.00	33,000.00	N/A
99783	Trans - Phones	3,619.00	3,619.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$149,558.56	\$345,161.50	\$6,261.00	\$170,000.00	\$163,739.00	2615%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	(22,389.26)	406,915.80	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		(\$22,389.26)	\$406,915.80	\$0.00	\$0.00	\$0.00	0%
Expenditures Total		\$2,999,162.09	\$3,530,562.48	\$2,779,858.00	\$2,744,116.00	(\$35,742.00)	-1%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 720 - Public Health

Fund Revenue	Total: 720 - Public Health	\$2,999,162.09	\$3,530,562.48	\$2,779,858.00	\$2,744,116.00	(\$35,742.00)	-1%
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Fund Expenditure	Total: 720 - Public Health	\$2,999,162.09	\$3,530,562.48	\$2,779,858.00	\$2,744,116.00	(\$35,742.00)	-1%
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Fund Net	Total: 720 - Public Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 101 - Administration							
<u>Revenues</u>							
IG - Intergovernmental							
33874	School Based Health Center	20,873.00	89,327.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$20,873.00	\$89,327.00	\$0.00	\$0.00	\$0.00	0%
CS - Charges for Service							
33490	Reim - Certified Copies	40,758.00	46,536.00	0.00	0.00	0.00	N/A
33850	Juvenile Department IGA	1,032.84	162.00	0.00	0.00	0.00	N/A
33869	IGOHP/ Baby Smiles	162,039.00	364,014.63	0.00	0.00	0.00	N/A
33870	Medicaid	2,351.13	2,551.41	0.00	0.00	0.00	N/A
33871	MAC - Medicaid Admin Claiming	78,506.36	134,725.49	25,000.00	0.00	(25,000.00)	-100%
34100	Fees - Public Health Admin	0.00	0.00	198,536.00	178,666.00	(19,870.00)	-10%
34370	Self Pay	922.00	172.80	0.00	0.00	0.00	N/A
34440	Commercial	1,893.98	1,858.82	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$287,503.31	\$550,021.15	\$223,536.00	\$178,666.00	(\$44,870.00)	-20%
IN - Interest							
39150	Investments - Interest On	1,509.19	(172.69)	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$1,509.19	(\$172.69)	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	15,146.51	8,752.95	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$15,146.51	\$8,752.95	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	348,254.00	316,823.00	109,864.00	170,000.00	60,136.00	55%
39101	Trans - PH Clinic Nursing	18,380.00	18,585.00	0.00	0.00	0.00	N/A
39102	Trans - PH Environmental	10,195.56	45,350.00	0.00	0.00	0.00	N/A
39103	Trans - PH Nursing Outreach	3,596.00	9,721.05	0.00	0.00	0.00	N/A
39104	Trans - PH HPDP	14,424.00	32,160.14	0.00	0.00	0.00	N/A
39105	Trans - PH WIC	36,000.00	44,320.52	0.00	0.00	0.00	N/A
39106	Trans - PH Emerg Prep Funds	9,278.00	28,735.07	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 101 - Administration							
Account Classification Total: TI - Interfund Transfers		\$440,127.56	\$495,694.78	\$109,864.00	\$170,000.00	\$60,136.00	55%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	114,203.58	490,335.67	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$114,203.58	\$490,335.67	\$0.00	\$0.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	1,149.99	4,450.00	0.00	(4,450.00)	-100%
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,149.99	\$4,450.00	\$0.00	(\$4,450.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	321,919.93	(22,389.26)	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$321,919.93	(\$22,389.26)	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 101 - Administration		\$1,201,283.08	\$1,612,719.59	\$337,850.00	\$348,666.00	\$10,816.00	3%

Expenditures

PS - Personnel Services

60170	Administrative Assistant	0.00	4,758.27	0.00	0.00	0.00	N/A
60493	Finance/Budget Manager	34,100.36	38,032.29	17,308.00	0.00	(17,308.00)	-100%
60800	Accounting Tech	11,252.40	14,098.85	0.00	0.00	0.00	N/A
60935	Program Coordinator	791.33	74.44	0.00	0.00	0.00	N/A
61495	Office Technician	8,684.94	6,348.92	2,500.00	0.00	(2,500.00)	-100%
61500	Office Manager	35,793.47	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	6,208.88	12,158.93	1,000.00	0.00	(1,000.00)	-100%
61782	Senior Community Health	9,543.91	4,643.85	0.00	0.00	0.00	N/A
61855	Health Officer	5,750.00	6,000.00	0.00	0.00	0.00	N/A
62182	Public Health Director	74,378.74	72,862.45	16,882.00	0.00	(16,882.00)	-100%
62230	W & C Coordinator	20.00	0.00	0.00	0.00	0.00	N/A
62236	PH Aide	22,395.69	25,544.30	0.00	0.00	0.00	N/A
62245	Public Health Nurse	1,975.44	4,333.62	0.00	0.00	0.00	N/A
62261	Comm Outreach Worker	2,060.37	1,157.39	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 101 - Administration							
62270	Manager Environmental Health	1,223.95	2,001.44	0.00	0.00	0.00	N/A
62290	Reg Environmental Hlth Spec	555.57	664.62	0.00	0.00	0.00	N/A
62360	Health Educator	1,317.62	68.52	0.00	0.00	0.00	N/A
62374	Air Quality Program Specialist	169.47	0.00	0.00	0.00	0.00	N/A
62380	Medical Assistant(Non Certified)	10,277.45	10,195.32	0.00	0.00	0.00	N/A
62390	Nurse Practitioner	206.34	0.00	0.00	0.00	0.00	N/A
63900	Overtime	32.64	178.29	0.00	0.00	0.00	N/A
63920	Temporary Help	943.20	0.00	0.00	0.00	0.00	N/A
63930	FICA	15,848.76	14,526.51	4,307.00	0.00	(4,307.00)	-100%
63940	Workmans Compensation Tax	91.46	113.50	60.00	0.00	(60.00)	-100%
63941	Workmans Compensation	0.00	1,532.47	1,295.00	0.00	(1,295.00)	-100%
63950	Medical Insurance	33,161.77	30,249.05	9,333.00	0.00	(9,333.00)	-100%
63951	Life Insurance	186.61	126.43	23.00	0.00	(23.00)	-100%
63952	Short Term Disability	91.89	82.61	23.00	0.00	(23.00)	-100%
63960	Retirement - General	20,700.41	18,928.83	5,300.00	0.00	(5,300.00)	-100%
63980	Unemployment Compensation	4,805.00	4,597.65	1,295.00	0.00	(1,295.00)	-100%
63990	Cell Phone Allowance	1,440.00	1,440.00	216.00	0.00	(216.00)	-100%
Account Classification Total: PS - Personnel Services		\$304,007.67	\$274,718.55	\$59,542.00	\$0.00	(\$59,542.00)	-100%
MS - Material and Services							
44010	Mgmt Travel & Training	1,428.77	3,230.19	1,500.00	0.00	(1,500.00)	-100%
44040	Staff Travel & Training	2,152.54	341.96	0.00	0.00	0.00	N/A
44099	MAC - Medicaid Admin Claiming	26,773.57	79,551.52	12,500.00	0.00	(12,500.00)	-100%
44100	Supplies - Office	4,123.80	8,810.71	2,000.00	2,416.00	416.00	21%
44110	Supplies - Other	12,012.52	6,333.39	3,885.00	0.00	(3,885.00)	-100%
44113	Office Equipment	1,117.92	628.57	450.00	0.00	(450.00)	-100%
44115	Computer Equipment	0.00	796.47	0.00	0.00	0.00	N/A
44140	Supplies - Medical	1,388.86	860.32	150.00	0.00	(150.00)	-100%
44200	Dues / Fees	17,434.20	4,174.35	4,100.00	0.00	(4,100.00)	-100%
44203	Credit Card Fees	1,755.19	2,136.74	1,500.00	0.00	(1,500.00)	-100%
44250	Vehicle Fuel	0.00	1,117.47	0.00	0.00	0.00	N/A
44260	Vehicle Maintenance & Repair	(14.24)	292.05	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 101 - Administration							
44300	Equip Maintenance & Repair	358.00	435.18	600.00	0.00	(600.00)	-100%
44640	Telephone	840.43	1,308.18	2,000.00	0.00	(2,000.00)	-100%
44700	Postage	5,969.91	3,889.26	600.00	0.00	(600.00)	-100%
44710	Publications / Periodicals	723.50	609.18	600.00	0.00	(600.00)	-100%
44730	Printing	788.00	326.25	500.00	0.00	(500.00)	-100%
45020	Contract Services	271,343.75	270,459.93	0.00	0.00	0.00	N/A
45021	Interest Expense	355.03	2,488.07	1,200.00	0.00	(1,200.00)	-100%
45100	Advertising	1,252.57	0.00	0.00	0.00	0.00	N/A
45370	Drugs & Pharmacy	338.18	3,355.83	0.00	0.00	0.00	N/A
46570	Autopsies	7,500.00	30,000.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	8,938.00	8,214.00	(724.00)	-8%
99760	Insurance/Liability	9,500.00	9,500.00	14,559.00	15,381.00	822.00	6%
99765	Insurance/Workmans Compensation	20,500.00	6,833.32	0.00	0.00	0.00	N/A
99770	Internal Services	185,000.00	185,000.00	185,000.00	114,513.00	(70,487.00)	-38%
99780	Space Rent	80,000.00	28,352.00	26,655.00	27,602.00	947.00	4%
99781	Steering Committee Hardware Charge	16,650.00	1,350.00	4,050.00	5,813.00	1,763.00	44%
99782	Steering Committee User Charge	8,500.00	1,260.00	1,260.00	4,727.00	3,467.00	275%
Account Classification Total: MS - Material and Services		\$677,792.50	\$653,440.94	\$272,047.00	\$178,666.00	(\$93,381.00)	-34%
DS - Debt Service							
99950	Interfund Loan Principal	153,331.15	114,203.58	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$153,331.15	\$114,203.58	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	731.00	0.00	0.00	0.00	0.00	N/A
99502	Trans - PH Clinic Nursing	53,335.00	75,926.30	6,261.00	137,000.00	130,739.00	2088%
99503	Trans - PH Environmental Health	0.00	86,744.42	0.00	33,000.00	33,000.00	N/A
99783	Trans - Phones	3,619.00	770.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$57,685.00	\$163,440.72	\$6,261.00	\$170,000.00	\$163,739.00	2615%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	(22,389.26)	406,915.80	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 101 - Administration							
Account Classification Total: FB - Fund Balance & Reserves		(\$22,389.26)	\$406,915.80	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 101 - Administration		\$1,170,427.06	\$1,612,719.59	\$337,850.00	\$348,666.00	\$10,816.00	3%
Fund Revenue	Total: 720 - Public Health	\$1,201,283.08	\$1,612,719.59	\$337,850.00	\$348,666.00	\$10,816.00	3%
Fund Expenditure	Total: 720 - Public Health	\$1,170,427.06	\$1,612,719.59	\$337,850.00	\$348,666.00	\$10,816.00	3%
Fund Net	Total: 720 - Public Health	\$30,856.02	\$0.00	\$0.00	\$0.00	\$0.00	3%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 441 - Environmental Health							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
33250	Fees - Restaurant Insepection	144,015.50	138,933.00	127,472.00	139,284.00	11,812.00	9%
33255	Revenues - Pool Inseccion	11,476.67	11,852.34	9,876.00	10,151.00	275.00	3%
34231	Fees - NSF Check	20.00	0.00	0.00	0.00	0.00	N/A
34352	Licenses - Hotel/ Motel	11,949.00	11,606.50	5,494.00	5,759.00	265.00	5%
34353	Licenses - Organizational Camps	2,008.00	1,848.00	1,902.00	1,962.00	60.00	3%
34354	Licenses - RV Park	10,334.50	9,919.00	12,127.00	16,014.00	3,887.00	32%
Account Classification Total: LP - Licenses, Fees and Permits		\$179,803.67	\$174,158.84	\$156,871.00	\$173,170.00	\$16,299.00	10%
IG - Intergovernmental							
33080	Revenues - DEQ Air Quality Grant	35,000.00	28,000.00	52,000.00	52,000.00	0.00	0%
34360	Revenues - Water Program	29,568.00	29,568.00	29,568.00	0.00	(29,568.00)	-100%
Account Classification Total: IG - Intergovernmental		\$64,568.00	\$57,568.00	\$81,568.00	\$52,000.00	(\$29,568.00)	-36%
CS - Charges for Service							
34341	Inseptions - School	12,843.00	4,719.00	5,474.00	5,611.00	137.00	3%
34342	Inseptions - Group Home	1,115.00	1,865.00	816.00	828.00	12.00	1%
34343	Inspections - Day Care	1,827.00	2,678.00	4,860.00	5,103.00	243.00	5%
34344	Inspections - Head Start	823.00	1,368.00	1,036.00	1,036.00	0.00	0%
34345	Inseptions - Summer Lunch	719.00	513.00	306.00	312.00	6.00	2%
34349	Foodhandlers Fee	8,018.00	10,095.00	5,000.00	5,000.00	0.00	0%
34350	Fees - Env. Health Inspection	187.00	1,265.00	0.00	0.00	0.00	N/A
34361	Services - Drinking Water Fee	34,880.00	38,150.00	40,000.00	70,000.00	30,000.00	75%
37380	Fees - PT All Other	709.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$61,121.00	\$60,653.00	\$57,492.00	\$87,890.00	\$30,398.00	53%
IN - Interest							
39150	Investments - Interest On	0.00	172.69	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$172.69	\$0.00	\$0.00	\$0.00	0%

TI - Interfund Transfers

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 441 - Environmental Health							
36330	Trans - General Non Dept	0.00	0.00	28,291.00	0.00	(28,291.00)	-100%
39032	Trans - Community Grants	56,939.56	0.00	0.00	0.00	0.00	N/A
39100	Trans - PH Admin	0.00	86,744.42	0.00	33,000.00	33,000.00	N/A
Account Classification Total: TI - Interfund Transfers		\$56,939.56	\$86,744.42	\$28,291.00	\$33,000.00	\$4,709.00	17%
Sub Department Total: 441 - Environmental Health		\$362,432.23	\$379,296.95	\$324,222.00	\$346,060.00	\$21,838.00	7%

Expenditures

PS - Personnel Services

60493	Finance/Budget Manager	0.00	0.00	0.00	2,490.00	2,490.00	N/A
60935	Program Coordinator	101.45	0.00	0.00	0.00	0.00	N/A
61495	Office Technician	22,030.52	25,584.85	27,986.00	32,176.00	4,190.00	15%
61610	Office Assistant III	0.00	0.00	0.00	1,460.00	1,460.00	N/A
62182	Public Health Director	0.00	0.00	14,000.00	27,237.00	13,237.00	95%
62261	Comm Outreach Worker	21.51	7.33	0.00	0.00	0.00	N/A
62270	Manager Environmental Health	61,225.19	68,685.54	0.00	0.00	0.00	N/A
62290	Reg Environmental Hlth Spec	99,314.81	101,672.98	104,682.00	106,665.00	1,983.00	2%
62374	Air Quality Program Specialist	18,308.32	19,437.92	19,659.00	18,038.00	(1,621.00)	-8%
63900	Overtime	490.18	426.74	0.00	0.00	0.00	N/A
63930	FICA	14,386.85	16,049.63	11,529.00	14,499.00	2,970.00	26%
63940	Workmans Compensation Tax	84.95	104.48	145.00	136.00	(9.00)	-6%
63941	Workmans Compensation	0.00	2,276.09	4,277.00	4,359.00	82.00	2%
63950	Medical Insurance	33,142.74	35,013.37	33,669.00	36,619.00	2,950.00	9%
63951	Life Insurance	100.45	98.87	105.00	82.00	(23.00)	-22%
63952	Short Term Disability	83.30	94.87	100.00	80.00	(20.00)	-20%
63960	Retirement - General	19,936.24	22,554.15	20,455.00	30,324.00	9,869.00	48%
63980	Unemployment Compensation	3,715.00	5,372.96	4,277.00	4,359.00	82.00	2%
63990	Cell Phone Allowance	1,240.00	1,868.00	1,552.00	1,458.00	(94.00)	-6%
Account Classification Total: PS - Personnel Services		\$274,181.51	\$299,247.78	\$242,436.00	\$279,982.00	\$37,546.00	15%

MS - Material and Services

44010	Mgmt Travel & Training	256.49	329.14	500.00	1,500.00	1,000.00	200%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 441 - Environmental Health							
44040	Staff Travel & Training	1,137.80	2,356.22	700.00	1,500.00	800.00	114%
44100	Supplies - Office	11.49	1,074.47	1,000.00	1,500.00	500.00	50%
44110	Supplies - Other	1,406.61	1,325.51	2,100.00	1,713.00	(387.00)	-18%
44113	Office Equipment	909.10	496.10	267.00	250.00	(17.00)	-6%
44115	Computer Equipment	21.99	125.96	200.00	100.00	(100.00)	-50%
44140	Supplies - Medical	22.99	71.46	29.00	50.00	21.00	72%
44200	Dues / Fees	17,870.77	9,158.91	16,500.00	13,500.00	(3,000.00)	-18%
44250	Vehicle Fuel	4,021.66	3,270.84	4,000.00	3,850.00	(150.00)	-4%
44260	Vehicle Maintenance & Repair	1,269.23	3,194.80	2,500.00	1,500.00	(1,000.00)	-40%
44640	Telephone	2,917.58	2,788.37	800.00	1,080.00	280.00	35%
44700	Postage	22.58	281.41	1,000.00	1,000.00	0.00	0%
44710	Publications / Periodicals	190.00	144.00	200.00	200.00	0.00	0%
44730	Printing	190.00	282.64	0.00	300.00	300.00	N/A
45015	Administration Fees	0.00	0.00	40,000.00	30,000.00	(10,000.00)	-25%
45100	Advertising	320.00	928.34	1,600.00	700.00	(900.00)	-56%
99780	Space Rent	0.00	4,976.00	5,080.00	5,295.00	215.00	4%
99781	Steering Committee Hardware Charge	0.00	2,250.00	4,050.00	1,125.00	(2,925.00)	-72%
99782	Steering Committee User Charge	0.00	1,260.00	1,260.00	915.00	(345.00)	-27%
Account Classification Total: MS - Material and Services		\$30,568.29	\$34,314.17	\$81,786.00	\$66,078.00	(\$15,708.00)	-19%
CO - Capital Outlay							
88360	Equipment	14,266.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$14,266.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99501	Trans - PH Admin	10,195.56	45,350.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	385.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$10,195.56	\$45,735.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 441 - Environmental Health		\$329,211.36	\$379,296.95	\$324,222.00	\$346,060.00	\$21,838.00	7%
Fund Revenue Total: 720 - Public Health		\$362,432.23	\$379,296.95	\$324,222.00	\$346,060.00	\$21,838.00	7%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 720 - Public Health
Department: 440 - Public Health
Sub Department: 441 - Environmental Health

Fund Expenditure	Total: 720 - Public Health	\$329,211.36	\$379,296.95	\$324,222.00	\$346,060.00	\$21,838.00	7%
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Fund Net	Total: 720 - Public Health	\$33,220.87	\$0.00	\$0.00	\$0.00	\$0.00	7%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 444 - Clinic Nursing							
<u>Revenues</u>							
IG - Intergovernmental							
33051	HIV Care Consortiation	492.92	57.00	0.00	0.00	0.00	N/A
33052	HIV Primary Care - Other	0.00	128.00	0.00	0.00	0.00	N/A
33053	HIV Prevention Block Grant	4,260.00	12,404.00	0.00	0.00	0.00	N/A
33054	HIV Treatment & Counseling	114.75	114.00	0.00	0.00	0.00	N/A
33078	H1N1 Vaccine Campaign	13,611.00	(13,611.00)	0.00	0.00	0.00	N/A
33313	MCH Child and Adolescent	8,300.00	12,893.00	10,995.00	10,500.00	(495.00)	-5%
33314	Funds - MCH Title V Flexible	8,716.50	22,474.50	12,829.00	25,000.00	12,171.00	95%
33318	Child Adolscent Health	0.00	(1,788.00)	0.00	0.00	0.00	N/A
33480	Public Health Percapita	72,018.00	47,412.00	41,118.00	72,000.00	30,882.00	75%
33520	Grants - Family Planning	46,474.00	43,078.00	38,783.00	38,000.00	(783.00)	-2%
33530	Revenues - Immunization	30.00	0.00	0.00	0.00	0.00	N/A
33532	Immunization Action Plan	16,399.00	27,513.00	21,344.00	21,000.00	(344.00)	-2%
33941	TB Case Management	1,459.60	3,977.90	2,573.00	3,000.00	427.00	17%
33990	Grants - Perinatal	0.00	0.00	3,827.00	0.00	(3,827.00)	-100%
Account Classification Total: IG - Intergovernmental		\$171,875.77	\$154,652.40	\$131,469.00	\$169,500.00	\$38,031.00	29%
CS - Charges for Service							
33864	CCare	248,039.26	267,418.28	250,000.00	350,000.00	100,000.00	40%
33870	Medicaid	60,499.29	100,774.95	58,700.00	45,000.00	(13,700.00)	-23%
33871	MAC - Medicaid Admin Claiming	0.00	0.00	20,000.00	64,000.00	44,000.00	220%
34370	Self Pay	35,289.87	6,742.73	36,000.00	40,000.00	4,000.00	11%
34373	Immunization Travel	297.00	13,720.00	0.00	0.00	0.00	N/A
34375	CD All Payers	138.00	1,077.55	0.00	0.00	0.00	N/A
34376	STD All Payers	336.39	5,632.51	0.00	0.00	0.00	N/A
34377	Immunizations - Child/ Adult	1,345.26	17,238.11	0.00	0.00	0.00	N/A
34440	Commercial	5,955.59	7,288.90	8,000.00	4,000.00	(4,000.00)	-50%
37380	Fees - PT All Other	10.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$351,910.66	\$419,893.03	\$372,700.00	\$503,000.00	\$130,300.00	35%

MI - Miscellaneous

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 444 - Clinic Nursing							
36100	Miscellaneous	44.10	572.18	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$44.10	\$572.18	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	135,760.00	0.00	(135,760.00)	-100%
39100	Trans - PH Admin	53,335.00	75,926.30	6,261.00	137,000.00	130,739.00	2088%
Account Classification Total: TI - Interfund Transfers		\$53,335.00	\$75,926.30	\$142,021.00	\$137,000.00	(\$5,021.00)	-4%
Sub Department Total: 444 - Clinic Nursing		\$577,165.53	\$651,043.91	\$646,190.00	\$809,500.00	\$163,310.00	25%
<u>Expenditures</u>							
PS - Personnel Services							
60170	Administrative Assistant	0.00	0.00	0.00	7,331.00	7,331.00	N/A
60493	Finance/Budget Manager	0.00	0.00	0.00	19,919.00	19,919.00	N/A
60800	Accounting Tech	17,186.96	19,098.59	1,000.00	0.00	(1,000.00)	-100%
61500	Office Manager	4,577.67	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	22,051.13	16,336.99	17,953.00	23,352.00	5,399.00	30%
61782	Senior Community Health	73,124.44	79,014.62	43,871.00	32,233.00	(11,638.00)	-27%
61855	Health Officer	2,250.00	0.00	6,000.00	6,000.00	0.00	0%
62182	Public Health Director	0.00	412.61	0.00	23,346.00	23,346.00	N/A
62236	PH Aide	0.00	1,376.73	10,630.00	0.00	(10,630.00)	-100%
62245	Public Health Nurse	103,091.00	105,737.65	82,247.00	131,750.00	49,503.00	60%
62261	Comm Outreach Worker	27,419.60	29,410.37	30,472.00	30,589.00	117.00	0%
62290	Reg Environmental Hlth Spec	282.99	0.00	0.00	0.00	0.00	N/A
62346	Medical Billing Coordinator	0.00	0.00	24,953.00	25,156.00	203.00	1%
62380	Medical Assistant(Non Certified)	26,057.68	27,291.33	32,052.00	32,176.00	124.00	0%
62390	Nurse Practitioner	27,065.50	40,887.27	0.00	0.00	0.00	N/A
63900	Overtime	100.84	65.93	0.00	0.00	0.00	N/A
63930	FICA	21,391.46	23,348.82	16,782.00	25,438.00	8,656.00	52%
63940	Workmans Compensation Tax	117.96	160.87	198.00	254.00	56.00	28%
63941	Workmans Compensation	0.00	2,598.46	5,046.00	7,648.00	2,602.00	52%
63950	Medical Insurance	37,687.15	38,705.27	44,460.00	62,799.00	18,339.00	41%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 444 - Clinic Nursing							
63951	Life Insurance	145.55	134.74	120.00	165.00	45.00	38%
63952	Short Term Disability	120.70	128.85	120.00	161.00	41.00	34%
63960	Retirement - General	26,648.60	29,680.37	27,500.00	47,935.00	20,435.00	74%
63980	Unemployment Compensation	8,300.00	7,380.67	5,046.00	7,648.00	2,602.00	52%
63990	Cell Phone Allowance	0.00	0.00	0.00	669.00	669.00	N/A
Account Classification Total: PS - Personnel Services		\$397,619.23	\$421,770.14	\$348,450.00	\$484,569.00	\$136,119.00	39%

MS - Material and Services

44010	Mgmt Travel & Training	160.00	640.05	300.00	4,000.00	3,700.00	1233%
44040	Staff Travel & Training	1,042.54	238.79	400.00	3,500.00	3,100.00	775%
44054	Education Material & Marketing	90.00	0.00	0.00	0.00	0.00	N/A
44099	MAC - Medicaid Admin Claiming	0.00	0.00	10,000.00	32,000.00	22,000.00	220%
44100	Supplies - Office	3,325.74	3,311.35	3,500.00	4,000.00	500.00	14%
44110	Supplies - Other	3,373.65	3,314.61	4,000.00	3,700.00	(300.00)	-8%
44113	Office Equipment	1,742.60	2,203.54	1,600.00	0.00	(1,600.00)	-100%
44115	Computer Equipment	0.00	169.95	0.00	0.00	0.00	N/A
44140	Supplies - Medical	14,059.46	11,833.01	12,000.00	12,000.00	0.00	0%
44200	Dues / Fees	141.21	340.00	200.00	500.00	300.00	150%
44250	Vehicle Fuel	111.01	696.33	100.00	1,026.00	926.00	926%
44260	Vehicle Maintenance & Repair	0.00	13.57	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	732.16	840.52	1,200.00	1,500.00	300.00	25%
44640	Telephone	3,114.15	3,351.01	2,200.00	3,000.00	800.00	36%
44700	Postage	0.00	26.59	0.00	1,500.00	1,500.00	N/A
44710	Publications / Periodicals	20.95	82.89	100.00	200.00	100.00	100%
44730	Printing	321.00	758.66	400.00	500.00	100.00	25%
44961	Lab Service	20,241.19	19,580.40	13,000.00	19,000.00	6,000.00	46%
45015	Administration Fees	0.00	0.00	45,000.00	40,000.00	(5,000.00)	-11%
45020	Contract Services	41,037.71	41,280.80	60,068.00	54,300.00	(5,768.00)	-10%
45100	Advertising	1,352.00	2,105.69	0.00	500.00	500.00	N/A
45370	Drugs & Pharmacy	101,327.73	89,932.01	116,232.00	115,000.00	(1,232.00)	-1%
45800	Refunds	0.00	0.00	0.00	0.00	0.00	N/A
46600	Food	93.54	0.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 444 - Clinic Nursing							
46620	Medical Expenses	78.00	0.00	0.00	0.00	0.00	N/A
99780	Space Rent	0.00	21,918.00	21,740.00	21,905.00	165.00	1%
99781	Steering Committee Hardware Charge	0.00	4,950.00	3,600.00	3,750.00	150.00	4%
99782	Steering Committee User Charge	0.00	2,100.00	2,100.00	3,050.00	950.00	45%
Account Classification Total: MS - Material and Services		\$192,364.64	\$209,687.77	\$297,740.00	\$324,931.00	\$27,191.00	9%
IF - Interfund Transfers							
99501	Trans - PH Admin	18,380.00	18,585.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	1,001.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$18,380.00	\$19,586.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 444 - Clinic Nursing		\$608,363.87	\$651,043.91	\$646,190.00	\$809,500.00	\$163,310.00	25%
Fund Revenue	Total: 720 - Public Health	\$577,165.53	\$651,043.91	\$646,190.00	\$809,500.00	\$163,310.00	25%
Fund Expenditure	Total: 720 - Public Health	\$608,363.87	\$651,043.91	\$646,190.00	\$809,500.00	\$163,310.00	25%
Fund Net	Total: 720 - Public Health	(\$31,198.34)	\$0.00	\$0.00	\$0.00	\$0.00	25%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 446 - Medical Examiner							
<u>Revenues</u>							
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	30,000.00	30,000.00	0.00	0%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
Sub Department Total: 446 - Medical Examiner		\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
<u>Expenditures</u>							
MS - Material and Services							
46570	Autopsies	0.00	0.00	30,000.00	30,000.00	0.00	0%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
Sub Department Total: 446 - Medical Examiner		\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
Fund Revenue	Total: 720 - Public Health	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
Fund Expenditure	Total: 720 - Public Health	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
Fund Net	Total: 720 - Public Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 720 - Public Health

Department: 440 - Public Health

Sub Department: 447 - Nursing Outreach

Revenues

IG - Intergovernmental

33073	Tobacco Prevention & Education	0.00	19,697.00	0.00	0.00	0.00	N/A
33313	MCH Child and Adolescent	0.00	1,197.00	0.00	7,000.00	7,000.00	N/A
33314	Funds - MCH Title V Flexible	8,716.50	11,456.50	12,828.00	0.00	(12,828.00)	-100%
33318	Child Adolscent Health	6,010.00	7,155.00	7,179.00	0.00	(7,179.00)	-100%
33480	Public Health Percapita	0.00	0.00	33,118.00	0.00	(33,118.00)	-100%
33874	School Based Health Center	0.00	0.00	60,000.00	60,000.00	0.00	0%
33990	Grants - Perinatal	3,250.00	3,075.00	0.00	0.00	0.00	N/A
36830	CACOON	15,881.96	15,881.96	12,487.00	16,650.00	4,163.00	33%
Account Classification Total: IG - Intergovernmental		\$33,858.46	\$58,462.46	\$125,612.00	\$83,650.00	(\$41,962.00)	-33%

CS - Charges for Service

33322	TCM	302,111.17	170,892.00	100,000.00	367,425.00	267,425.00	267%
33870	Medicaid	0.00	0.00	875.00	0.00	(875.00)	-100%
33871	MAC - Medicaid Admin Claiming	0.00	0.00	40,000.00	0.00	(40,000.00)	-100%
33879	Heart Clinic Revenue	889.08	0.00	1,000.00	0.00	(1,000.00)	-100%
34440	Commercial	1,676.85	1,331.35	285.00	4,000.00	3,715.00	1304%
34800	Babies First	10,130.00	18,043.00	12,114.00	12,000.00	(114.00)	-1%
Account Classification Total: CS - Charges for Service		\$314,807.10	\$190,266.35	\$154,274.00	\$383,425.00	\$229,151.00	149%

MI - Miscellaneous

36100	Miscellaneous	5.50	23.50	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$5.50	\$23.50	\$0.00	\$0.00	\$0.00	0%

Sub Department Total: 447 - Nursing Outreach		\$348,671.06	\$248,752.31	\$279,886.00	\$467,075.00	\$187,189.00	67%
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Expenditures

PS - Personnel Services

60170	Administrative Assistant	0.00	0.00	0.00	3,087.00	3,087.00	N/A
60493	Finance/Budget Manager	0.00	0.00	0.00	4,980.00	4,980.00	N/A
60800	Accounting Tech	6,205.66	4,070.42	11,123.00	0.00	(11,123.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 447 - Nursing Outreach							
61500	Office Manager	247.56	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	9,801.47	11,058.46	10,904.00	4,379.00	(6,525.00)	-60%
61782	Senior Community Health	49,736.18	32,588.05	49,176.00	32,227.00	(16,949.00)	-34%
62182	Public Health Director	0.00	888.89	0.00	7,782.00	7,782.00	N/A
62245	Public Health Nurse	80,317.10	56,245.90	33,753.00	94,080.00	60,327.00	179%
62261	Comm Outreach Worker	379.92	0.00	0.00	0.00	0.00	N/A
62283	Healthy Homes Program Specialist	3,186.97	4,185.92	0.00	0.00	0.00	N/A
62346	Medical Billing Coordinator	0.00	0.00	4,800.00	13,546.00	8,746.00	182%
62380	Medical Assistant(Non Certified)	75.01	0.00	0.00	0.00	0.00	N/A
63930	FICA	9,934.72	7,626.50	12,674.00	12,275.00	(399.00)	-3%
63940	Workmans Compensation Tax	55.62	56.68	123.00	113.00	(10.00)	-8%
63941	Workmans Compensation	0.00	1,049.44	3,810.00	3,691.00	(119.00)	-3%
63950	Medical Insurance	15,950.62	15,760.35	29,541.00	29,434.00	(107.00)	0%
63951	Life Insurance	81.96	62.47	61.00	69.00	8.00	13%
63952	Short Term Disability	68.00	59.37	60.00	67.00	7.00	12%
63960	Retirement - General	15,718.05	12,021.05	18,224.00	25,674.00	7,450.00	41%
63980	Unemployment Compensation	3,600.00	2,978.91	3,810.00	3,691.00	(119.00)	-3%
63990	Cell Phone Allowance	0.00	400.00	624.00	381.00	(243.00)	-39%
Account Classification Total: PS - Personnel Services		\$195,358.84	\$149,052.41	\$178,683.00	\$235,476.00	\$56,793.00	32%

MS - Material and Services

44010	Mgmt Travel & Training	258.48	23.46	550.00	2,000.00	1,450.00	264%
44040	Staff Travel & Training	92.16	23.46	400.00	1,754.00	1,354.00	339%
44054	Education Material & Marketing	90.00	0.00	0.00	0.00	0.00	N/A
44099	MAC - Medicaid Admin Claiming	0.00	0.00	20,000.00	0.00	(20,000.00)	-100%
44100	Supplies - Office	276.60	652.20	1,350.00	2,456.00	1,106.00	82%
44110	Supplies - Other	1,651.88	4,385.27	2,011.00	3,000.00	989.00	49%
44113	Office Equipment	456.48	426.73	100.00	500.00	400.00	400%
44140	Supplies - Medical	0.00	0.00	(1,011.00)	500.00	1,511.00	-149%
44200	Dues / Fees	0.00	0.00	140.00	0.00	(140.00)	-100%
44250	Vehicle Fuel	976.77	444.52	1,300.00	2,000.00	700.00	54%
44260	Vehicle Maintenance & Repair	797.68	1,350.65	450.00	1,000.00	550.00	122%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 447 - Nursing Outreach							
44300	Equip Maintenance & Repair	0.00	26.66	500.00	500.00	0.00	0%
44640	Telephone	723.90	691.36	1,301.00	850.00	(451.00)	-35%
44700	Postage	0.00	6.05	180.00	200.00	20.00	11%
44730	Printing	171.00	137.94	0.00	0.00	0.00	N/A
45015	Administration Fees	0.00	0.00	25,233.00	39,565.00	14,332.00	57%
45020	Contract Services	109,343.12	73,095.55	40,000.00	171,059.00	131,059.00	328%
99780	Space Rent	0.00	5,690.00	6,509.00	3,495.00	(3,014.00)	-46%
99781	Steering Committee Hardware Charge	0.00	1,800.00	1,350.00	1,500.00	150.00	11%
99782	Steering Committee User Charge	0.00	840.00	840.00	1,220.00	380.00	45%
Account Classification Total: MS - Material and Services		\$114,838.07	\$89,593.85	\$101,203.00	\$231,599.00	\$130,396.00	129%
IF - Interfund Transfers							
99501	Trans - PH Admin	3,596.00	9,721.05	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	385.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$3,596.00	\$10,106.05	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 447 - Nursing Outreach		\$313,792.91	\$248,752.31	\$279,886.00	\$467,075.00	\$187,189.00	67%
Fund Revenue	Total: 720 - Public Health	\$348,671.06	\$248,752.31	\$279,886.00	\$467,075.00	\$187,189.00	67%
Fund Expenditure	Total: 720 - Public Health	\$313,792.91	\$248,752.31	\$279,886.00	\$467,075.00	\$187,189.00	67%
Fund Net	Total: 720 - Public Health	\$34,878.15	\$0.00	\$0.00	\$0.00	\$0.00	67%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 448 - Womans & Infants							
<u>Revenues</u>							
IG - Intergovernmental							
33060	Breastfeeding Grants	0.00	0.00	7,113.00	0.00	(7,113.00)	-100%
33820	Grants - WIC	297,344.00	350,464.73	411,096.00	412,000.00	904.00	0%
Account Classification Total: IG - Intergovernmental		\$297,344.00	\$350,464.73	\$418,209.00	\$412,000.00	(\$6,209.00)	-1%
Sub Department Total: 448 - Womans & Infants		\$297,344.00	\$350,464.73	\$418,209.00	\$412,000.00	(\$6,209.00)	-1%
<u>Expenditures</u>							
Department: 440 - Public Health							
Sub Department: 448 - Womans & Infants							
PS - Personnel Services							
60493	Finance/Budget Manager	0.00	1,591.78	11,440.00	7,470.00	(3,970.00)	-35%
61610	Office Assistant III	56,897.51	36,884.76	52,118.00	53,571.00	1,453.00	3%
62182	Public Health Director	0.00	914.50	19,815.00	7,782.00	(12,033.00)	-61%
62230	W & C Coordinator	42,245.60	43,124.20	34,499.00	43,298.00	8,799.00	26%
62235	Comm Nutrition Worker	94,043.15	109,788.62	111,984.00	104,851.00	(7,133.00)	-6%
62261	Comm Outreach Worker	10.76	14.66	0.00	0.00	0.00	N/A
63900	Overtime	0.00	280.80	0.00	0.00	0.00	N/A
63930	FICA	12,986.14	13,800.14	17,544.00	16,609.00	(935.00)	-5%
63940	Workmans Compensation Tax	106.37	130.51	250.00	215.00	(35.00)	-14%
63941	Workmans Compensation	0.00	1,418.40	5,355.00	4,994.00	(361.00)	-7%
63950	Medical Insurance	36,370.00	32,166.07	59,010.00	56,149.00	(2,861.00)	-5%
63951	Life Insurance	137.35	113.50	153.00	151.00	(2.00)	-1%
63952	Short Term Disability	113.90	108.80	136.00	148.00	12.00	9%
63960	Retirement - General	18,299.43	18,634.92	25,688.00	34,001.00	8,313.00	32%
63980	Unemployment Compensation	4,600.00	4,493.19	5,275.00	4,994.00	(281.00)	-5%
63990	Cell Phone Allowance	0.00	0.00	360.00	144.00	(216.00)	-60%
Account Classification Total: PS - Personnel Services		\$265,810.21	\$263,464.85	\$343,627.00	\$334,377.00	(\$9,250.00)	-3%
MS - Material and Services							
44010	Mgmt Travel & Training	2,095.11	1,924.06	600.00	2,000.00	1,400.00	233%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 448 - Womans & Infants							
44040	Staff Travel & Training	5,826.17	2,733.76	2,000.00	2,300.00	300.00	15%
44100	Supplies - Office	609.89	782.99	1,300.00	3,000.00	1,700.00	131%
44110	Supplies - Other	4,113.41	9,415.94	2,500.00	1,982.00	(518.00)	-21%
44113	Office Equipment	15.34	0.00	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	131.30	500.00	500.00	0.00	0%
44140	Supplies - Medical	1,493.84	1,436.29	1,200.00	1,500.00	300.00	25%
44250	Vehicle Fuel	757.47	469.89	800.00	1,800.00	1,000.00	125%
44260	Vehicle Maintenance & Repair	539.70	338.65	200.00	344.00	144.00	72%
44640	Telephone	1,264.51	1,376.95	1,400.00	1,500.00	100.00	7%
44700	Postage	0.00	617.85	500.00	500.00	0.00	0%
44730	Printing	507.03	989.98	1,000.00	1,000.00	0.00	0%
45015	Administration Fees	0.00	0.00	41,802.00	41,200.00	(602.00)	-1%
45020	Contract Services	877.50	2,348.70	200.00	200.00	0.00	0%
99780	Space Rent	0.00	15,010.00	15,270.00	15,037.00	(233.00)	-2%
99781	Steering Committee Hardware Charge	0.00	3,150.00	4,050.00	2,625.00	(1,425.00)	-35%
99782	Steering Committee User Charge	0.00	1,260.00	1,260.00	2,135.00	875.00	69%
Account Classification Total: MS - Material and Services		\$18,099.97	\$41,986.36	\$74,582.00	\$77,623.00	\$3,041.00	4%
CO - Capital Outlay							
88070	Office Equipment	11,092.77	0.00	0.00	0.00	0.00	N/A
88360	Equipment	2,392.99	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$13,485.76	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99501	Trans - PH Admin	36,000.00	44,320.52	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	693.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$36,000.00	\$45,013.52	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 448 - Womans & Infants		\$333,395.94	\$350,464.73	\$418,209.00	\$412,000.00	(\$6,209.00)	-1%
Fund Revenue Total: 720 - Public Health		\$297,344.00	\$350,464.73	\$418,209.00	\$412,000.00	(\$6,209.00)	-1%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 448 - Womans & Infants							
Fund Expenditure	Total: 720 - Public Health	\$333,395.94	\$350,464.73	\$418,209.00	\$412,000.00	(\$6,209.00)	-1%
Fund Net	Total: 720 - Public Health	(\$36,051.94)	\$0.00	\$0.00	\$0.00	\$0.00	-1%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 449 - Health Promotion Disease Prevent							
<u>Revenues</u>							
IG - Intergovernmental							
33060	Breastfeeding Grants	0.00	0.00	13,623.00	0.00	(13,623.00)	-100%
33072	Healthy Communities	38,353.00	81,045.50	0.00	0.00	0.00	N/A
33073	Tobacco Prevention & Education	62,609.00	71,291.50	89,907.00	98,000.00	8,093.00	9%
33088	Safe Routes to Schools	49,994.84	56,214.44	42,295.00	42,700.00	405.00	1%
33480	Public Health Percapita	0.00	0.00	66,818.00	23,115.00	(43,703.00)	-65%
33496	My Future My Choice	0.00	19,689.55	24,715.00	24,000.00	(715.00)	-3%
33612	Grants - Transportation	0.00	0.00	16,000.00	0.00	(16,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$150,956.84	\$228,240.99	\$253,358.00	\$187,815.00	(\$65,543.00)	-26%
MI - Miscellaneous							
36100	Miscellaneous	2,162.35	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$2,162.35	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 449 - Health Promotion Disease Prevent		\$153,119.19	\$228,240.99	\$253,358.00	\$187,815.00	(\$65,543.00)	-26%
<u>Expenditures</u>							
PS - Personnel Services							
60170	Administrative Assistant	0.00	0.00	0.00	1,929.00	1,929.00	N/A
60493	Finance/Budget Manager	244.10	2,341.05	2,500.00	8,092.00	5,592.00	224%
60935	Program Coordinator	38,897.20	35,236.05	26,911.00	10,291.00	(16,620.00)	-62%
60974	Program Manager	0.00	0.00	0.00	21,527.00	21,527.00	N/A
61500	Office Manager	56.62	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	7,823.40	11,498.43	10,904.00	0.00	(10,904.00)	-100%
61782	Senior Community Health	877.53	545.40	0.00	822.00	822.00	N/A
62182	Public Health Director	0.00	412.61	13,070.00	4,864.00	(8,206.00)	-63%
62230	W & C Coordinator	0.00	0.00	0.00	687.00	687.00	N/A
62245	Public Health Nurse	0.00	447.80	0.00	0.00	0.00	N/A
62283	Healthy Homes Program Specialist	1,016.82	2,521.44	0.00	0.00	0.00	N/A
62290	Reg Environmental Hlth Spec	0.00	0.00	0.00	693.00	693.00	N/A
62360	Health Educator	40,320.38	59,414.50	70,629.00	38,185.00	(32,444.00)	-46%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 449 - Health Promotion Disease Prevent							
62390	Nurse Practitioner	206.55	0.00	0.00	0.00	0.00	N/A
63900	Overtime	0.00	241.41	0.00	0.00	0.00	N/A
63930	FICA	5,404.75	8,172.88	8,485.00	6,669.00	(1,816.00)	-21%
63940	Workmans Compensation Tax	44.40	79.32	105.00	70.00	(35.00)	-33%
63941	Workmans Compensation	0.00	931.18	2,551.00	2,005.00	(546.00)	-21%
63950	Medical Insurance	12,940.76	21,570.07	30,578.00	16,502.00	(14,076.00)	-46%
63951	Life Insurance	62.15	67.25	65.00	58.00	(7.00)	-11%
63952	Short Term Disability	51.51	64.60	65.00	57.00	(8.00)	-12%
63960	Retirement - General	7,459.91	11,180.77	15,450.00	12,302.00	(3,148.00)	-20%
63980	Unemployment Compensation	2,212.00	2,691.49	2,551.00	2,005.00	(546.00)	-21%
63990	Cell Phone Allowance	0.00	0.00	534.00	102.00	(432.00)	-81%
Account Classification Total: PS - Personnel Services		\$117,618.08	\$157,416.25	\$184,398.00	\$126,860.00	(\$57,538.00)	-31%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	1,631.20	4,106.00	1,000.00	(3,106.00)	-76%
44040	Staff Travel & Training	3,923.10	3,331.62	2,271.00	1,085.00	(1,186.00)	-52%
44054	Education Material & Marketing	866.95	0.00	500.00	0.00	(500.00)	-100%
44100	Supplies - Office	1,248.32	189.85	2,000.00	1,000.00	(1,000.00)	-50%
44110	Supplies - Other	20,692.82	15,240.49	21,000.00	1,000.00	(20,000.00)	-95%
44113	Office Equipment	597.47	1,688.75	4,052.00	0.00	(4,052.00)	-100%
44200	Dues / Fees	185.00	155.00	200.00	200.00	0.00	0%
44250	Vehicle Fuel	543.31	336.32	2,000.00	1,200.00	(800.00)	-40%
44260	Vehicle Maintenance & Repair	0.00	19.56	0.00	0.00	0.00	N/A
44640	Telephone	643.00	630.27	600.00	850.00	250.00	42%
44700	Postage	29.75	25.25	0.00	0.00	0.00	N/A
44710	Publications / Periodicals	800.00	99.00	100.00	0.00	(100.00)	-100%
44730	Printing	1,346.00	1,600.16	1,800.00	0.00	(1,800.00)	-100%
45015	Administration Fees	0.00	0.00	21,264.00	14,801.00	(6,463.00)	-30%
45020	Contract Services	4,344.94	7,045.13	3,720.00	34,010.00	30,290.00	814%
45100	Advertising	580.00	125.00	0.00	0.00	0.00	N/A
46602	Transportation	73.50	696.00	0.00	0.00	0.00	N/A
99780	Space Rent	0.00	3,640.00	3,367.00	3,769.00	402.00	12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 449 - Health Promotion Disease Prevent							
99781	Steering Committee Hardware Charge	0.00	1,350.00	1,350.00	1,125.00	(225.00)	-17%
99782	Steering Committee User Charge	0.00	630.00	630.00	915.00	285.00	45%
Account Classification Total: MS - Material and Services		\$35,874.16	\$38,433.60	\$68,960.00	\$60,955.00	(\$8,005.00)	-12%
IF - Interfund Transfers							
99501	Trans - PH Admin	14,424.00	32,160.14	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	231.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$14,424.00	\$32,391.14	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 449 - Health Promotion Disease Prevent		\$167,916.24	\$228,240.99	\$253,358.00	\$187,815.00	(\$65,543.00)	-26%
Fund Revenue Total: 720 - Public Health		\$153,119.19	\$228,240.99	\$253,358.00	\$187,815.00	(\$65,543.00)	-26%
Fund Expenditure Total: 720 - Public Health		\$167,916.24	\$228,240.99	\$253,358.00	\$187,815.00	(\$65,543.00)	-26%
Fund Net Total: 720 - Public Health		(\$14,797.05)	\$0.00	\$0.00	\$0.00	\$0.00	-26%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 453 - Vital Records							
<u>Revenues</u>							
CS - Charges for Service							
33490	Reim - Certified Copies	0.00	0.00	41,000.00	43,000.00	2,000.00	5%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$41,000.00	\$43,000.00	\$2,000.00	5%
Sub Department Total: 453 - Vital Records		\$0.00	\$0.00	\$41,000.00	\$43,000.00	\$2,000.00	5%
<u>Expenditures</u>							
PS - Personnel Services							
60170	Administrative Assistant	0.00	0.00	0.00	15,433.00	15,433.00	N/A
60493	Finance/Budget Manager	0.00	0.00	0.00	4,357.00	4,357.00	N/A
62182	Public Health Director	0.00	0.00	0.00	2,972.00	2,972.00	N/A
62236	PH Aide	0.00	0.00	18,283.00	0.00	(18,283.00)	-100%
63930	FICA	0.00	0.00	1,397.00	1,741.00	344.00	25%
63940	Workmans Compensation Tax	0.00	0.00	22.00	22.00	0.00	0%
63941	Workmans Compensation	0.00	0.00	420.00	524.00	104.00	25%
63950	Medical Insurance	0.00	0.00	5,220.00	5,812.00	592.00	11%
63951	Life Insurance	0.00	0.00	13.00	13.00	0.00	0%
63952	Short Term Disability	0.00	0.00	12.00	13.00	1.00	8%
63960	Retirement - General	0.00	0.00	2,008.00	3,642.00	1,634.00	81%
63980	Unemployment Compensation	0.00	0.00	420.00	524.00	104.00	25%
63990	Cell Phone Allowance	0.00	0.00	0.00	54.00	54.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$27,795.00	\$35,107.00	\$7,312.00	26%
MS - Material and Services							
44100	Supplies - Office	0.00	0.00	1,000.00	1,000.00	0.00	0%
44110	Supplies - Other	0.00	0.00	583.00	1,363.00	780.00	134%
44640	Telephone	0.00	0.00	100.00	250.00	150.00	150%
44700	Postage	0.00	0.00	100.00	300.00	200.00	200%
45015	Administration Fees	0.00	0.00	10,205.00	4,100.00	(6,105.00)	-60%
99780	Space Rent	0.00	0.00	557.00	540.00	(17.00)	-3%
99781	Steering Committee Hardware Charge	0.00	0.00	450.00	187.00	(263.00)	-58%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 453 - Vital Records							
99782	Steering Committee User Charge	0.00	0.00	210.00	153.00	(57.00)	-27%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$13,205.00	\$7,893.00	(\$5,312.00)	-40%
Sub Department Total: 453 - Vital Records		\$0.00	\$0.00	\$41,000.00	\$43,000.00	\$2,000.00	5%
Fund Revenue	Total: 720 - Public Health	\$0.00	\$0.00	\$41,000.00	\$43,000.00	\$2,000.00	5%
Fund Expenditure	Total: 720 - Public Health	\$0.00	\$0.00	\$41,000.00	\$43,000.00	\$2,000.00	5%
Fund Net	Total: 720 - Public Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 479 - PH EMG Preparedness							
<u>Revenues</u>							
IG - Intergovernmental							
33991	PH Emerg Preparedness (Jul/Aug)	11,004.00	(7,433.00)	10,061.00	10,000.00	(61.00)	-1%
33993	PH Emerg Preparedness (Aug/Jun)	48,143.00	67,477.00	90,280.00	90,000.00	(280.00)	0%
Account Classification Total: IG - Intergovernmental		\$59,147.00	\$60,044.00	\$100,341.00	\$100,000.00	(\$341.00)	0%
Sub Department Total: 479 - PH EMG Preparedness		\$59,147.00	\$60,044.00	\$100,341.00	\$100,000.00	(\$341.00)	0%

Expenditures

PS - Personnel Services

60170	Administrative Assistant	0.00	0.00	0.00	3,087.00	3,087.00	N/A
60493	Finance/Budget Manager	118.36	1,968.88	3,100.00	2,490.00	(610.00)	-20%
60935	Program Coordinator	1,253.08	3,543.50	18,700.00	0.00	(18,700.00)	-100%
60974	Program Manager	0.00	0.00	0.00	26,310.00	26,310.00	N/A
61500	Office Manager	753.52	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	0.00	0.00	5,452.00	0.00	(5,452.00)	-100%
61701	Deputy Emergency Manager	29,553.21	0.00	0.00	0.00	0.00	N/A
61782	Senior Community Health	1,055.11	838.56	0.00	0.00	0.00	N/A
62182	Public Health Director	1,833.26	1,606.24	5,189.00	3,891.00	(1,298.00)	-25%
62245	Public Health Nurse	813.34	50.50	0.00	0.00	0.00	N/A
62261	Comm Outreach Worker	50.19	0.00	0.00	0.00	0.00	N/A
62270	Manager Environmental Health	1,834.12	0.00	0.00	0.00	0.00	N/A
62290	Reg Environmental Hlth Spec	180.56	2,143.04	1,152.00	0.00	(1,152.00)	-100%
62360	Health Educator	126.98	46.33	0.00	0.00	0.00	N/A
62374	Air Quality Program Specialist	435.78	7,051.52	15,997.00	14,430.00	(1,567.00)	-10%
63915	PH Emergency Stipend	300.00	0.00	7,300.00	7,300.00	0.00	0%
63930	FICA	2,775.20	1,293.48	4,011.00	4,405.00	394.00	10%
63940	Workmans Compensation Tax	18.59	7.35	47.00	40.00	(7.00)	-15%
63941	Workmans Compensation	0.00	82.89	1,206.00	1,324.00	118.00	10%
63950	Medical Insurance	0.00	525.60	11,397.00	10,695.00	(702.00)	-6%
63951	Life Insurance	17.21	2.21	28.00	26.00	(2.00)	-7%
63952	Short Term Disability	14.27	2.16	27.00	26.00	(1.00)	-4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 479 - PH EMG Preparedness							
63960	Retirement - General	2,951.60	408.49	5,769.00	8,045.00	2,276.00	39%
63980	Unemployment Compensation	1,222.00	417.72	1,206.00	1,324.00	118.00	10%
63990	Cell Phone Allowance	0.00	12.00	242.00	72.00	(170.00)	-70%
Account Classification Total: PS - Personnel Services		\$45,306.38	\$20,000.47	\$80,823.00	\$83,465.00	\$2,642.00	3%
 MS - Material and Services							
44010	Mgmt Travel & Training	0.00	863.30	800.00	1,500.00	700.00	88%
44040	Staff Travel & Training	561.55	44.99	1,020.00	1,500.00	480.00	47%
44100	Supplies - Office	0.00	0.00	0.00	700.00	700.00	N/A
44110	Supplies - Other	1,343.52	2,022.34	2,000.00	755.00	(1,245.00)	-62%
44113	Office Equipment	405.05	569.26	500.00	0.00	(500.00)	-100%
44250	Vehicle Fuel	0.00	7.25	0.00	0.00	0.00	N/A
44260	Vehicle Maintenance & Repair	0.00	25.59	0.00	0.00	0.00	N/A
44640	Telephone	0.00	0.00	0.00	250.00	250.00	N/A
44730	Printing	0.00	0.53	0.00	0.00	0.00	N/A
45015	Administration Fees	0.00	0.00	10,034.00	9,000.00	(1,034.00)	-10%
45020	Contract Services	0.00	3,227.20	0.00	0.00	0.00	N/A
99780	Space Rent	0.00	3,734.00	4,504.00	2,830.00	(1,674.00)	-37%
99781	Steering Committee Hardware Charge	0.00	450.00	450.00	0.00	(450.00)	-100%
99782	Steering Committee User Charge	0.00	210.00	210.00	0.00	(210.00)	-100%
Account Classification Total: MS - Material and Services		\$2,310.12	\$11,154.46	\$19,518.00	\$16,535.00	(\$2,983.00)	-15%
 CO - Capital Outlay							
88070	Office Equipment	2,908.93	0.00	0.00	0.00	0.00	N/A
88360	Equipment	22,975.08	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$25,884.01	\$0.00	\$0.00	\$0.00	\$0.00	0%
 IF - Interfund Transfers							
99501	Trans - PH Admin	9,278.00	28,735.07	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	154.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$9,278.00	\$28,889.07	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 479 - PH EMG Preparedness							
Sub Department Total: 479 - PH EMG Preparedness		\$82,778.51	\$60,044.00	\$100,341.00	\$100,000.00	(\$341.00)	0%
Fund Revenue	Total: 720 - Public Health	\$59,147.00	\$60,044.00	\$100,341.00	\$100,000.00	(\$341.00)	0%
Fund Expenditure	Total: 720 - Public Health	\$82,778.51	\$60,044.00	\$100,341.00	\$100,000.00	(\$341.00)	0%
Fund Net	Total: 720 - Public Health	(\$23,631.51)	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 482 - Oral Health							
<u>Revenues</u>							
CS - Charges for Service							
33869	IGOHP/ Baby Smiles	0.00	0.00	348,802.00	0.00	(348,802.00)	-100%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$348,802.00	\$0.00	(\$348,802.00)	-100%
Sub Department Total: 482 - Oral Health		\$0.00	\$0.00	\$348,802.00	\$0.00	(\$348,802.00)	-100%
<u>Expenditures</u>							
PS - Personnel Services							
60170	Administrative Assistant	0.00	0.00	13,372.00	0.00	(13,372.00)	-100%
60493	Finance/Budget Manager	0.00	0.00	9,586.00	0.00	(9,586.00)	-100%
61495	Office Technician	0.00	0.00	3,205.00	0.00	(3,205.00)	-100%
62182	Public Health Director	0.00	0.00	10,304.00	0.00	(10,304.00)	-100%
63930	FICA	0.00	0.00	2,790.00	0.00	(2,790.00)	-100%
63940	Workmans Compensation Tax	0.00	0.00	40.00	0.00	(40.00)	-100%
63941	Workmans Compensation	0.00	0.00	839.00	0.00	(839.00)	-100%
63950	Medical Insurance	0.00	0.00	5,766.00	0.00	(5,766.00)	-100%
63951	Life Insurance	0.00	0.00	25.00	0.00	(25.00)	-100%
63952	Short Term Disability	0.00	0.00	24.00	0.00	(24.00)	-100%
63960	Retirement - General	0.00	0.00	3,195.00	0.00	(3,195.00)	-100%
63980	Unemployment Compensation	0.00	0.00	839.00	0.00	(839.00)	-100%
63990	Cell Phone Allowance	0.00	0.00	187.00	0.00	(187.00)	-100%
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$50,172.00	\$0.00	(\$50,172.00)	-100%
MS - Material and Services							
44100	Supplies - Office	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
44110	Supplies - Other	0.00	0.00	127.00	0.00	(127.00)	-100%
44500	Consultant Services	0.00	0.00	71,910.00	0.00	(71,910.00)	-100%
44640	Telephone	0.00	0.00	100.00	0.00	(100.00)	-100%
44700	Postage	0.00	0.00	150.00	0.00	(150.00)	-100%
45015	Administration Fees	0.00	0.00	4,998.00	0.00	(4,998.00)	-100%
45020	Contract Services	(6,723.80)	0.00	218,115.00	0.00	(218,115.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 720 - Public Health							
Department: 440 - Public Health							
Sub Department: 482 - Oral Health							
99780	Space Rent	0.00	0.00	1,080.00	0.00	(1,080.00)	-100%
99781	Steering Committee Hardware Charge	0.00	0.00	150.00	0.00	(150.00)	-100%
Account Classification Total: MS - Material and Services		(\$6,723.80)	\$0.00	\$298,630.00	\$0.00	(\$298,630.00)	-100%
Sub Department Total: 482 - Oral Health		(\$6,723.80)	\$0.00	\$348,802.00	\$0.00	(\$348,802.00)	-100%
Fund Revenue	Total: 720 - Public Health	\$0.00	\$0.00	\$348,802.00	\$0.00	(\$348,802.00)	-100%
Fund Expenditure	Total: 720 - Public Health	(\$6,723.80)	\$0.00	\$348,802.00	\$0.00	(\$348,802.00)	-100%
Fund Net	Total: 720 - Public Health	\$6,723.80	\$0.00	\$0.00	\$0.00	\$0.00	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
<u>Revenues</u>							
IG - Intergovernmental							
33076	MH 24 Acute Care	87,490.61	84,628.56	0.00	0.00	0.00	N/A
33077	MH 25 Crisis	180,306.91	183,286.56	0.00	0.00	0.00	N/A
33079	Oregon Health Plan/JBH	3,252,115.88	4,212,044.55	3,757,002.00	2,972,484.00	(784,518.00)	-21%
33081	MH 30 PSRB	26,830.15	30,594.50	0.00	0.00	0.00	N/A
33083	MH 20 Non Residential Adult	290,334.61	319,259.04	40,227.00	35,492.00	(4,735.00)	-12%
33084	MH 28 Residential Treatment	484,128.36	517,477.64	453,105.00	409,527.00	(43,578.00)	-10%
33085	DD 150 Family Support	16,744.73	19,582.74	19,583.00	20,000.00	417.00	2%
33086	AD 66A ITRS	90,745.85	90,745.85	0.00	0.00	0.00	N/A
33318	Child Adolscent Health	149,467.74	121,401.00	0.00	0.00	0.00	N/A
33370	DD 57 Special Project	0.00	0.00	0.00	3,000.00	3,000.00	N/A
33371	DD 55	62,848.67	74,926.51	74,927.00	75,000.00	73.00	0%
33372	DD 151	25,951.43	2,100.00	0.00	10,000.00	10,000.00	N/A
33373	M H 34	6,767.10	0.00	0.00	0.00	0.00	N/A
33405	Grants	22,114.00	22,114.00	0.00	0.00	0.00	N/A
33460	SB 1065 Correct & Drug	27,177.36	19,121.51	33,000.00	5,000.00	(28,000.00)	-85%
33590	HB 2145 County Share	50,140.11	57,656.47	52,000.00	50,000.00	(2,000.00)	-4%
33600	State Mental Health	98,319.94	102,081.96	100,083.00	102,082.00	1,999.00	2%
33601	JBH Acute Care Contract	481,800.00	481,800.00	481,800.00	481,800.00	0.00	0%
33605	Title 19	133.01	729.41	0.00	0.00	0.00	N/A
33606	LA02 Eligibility	124,097.52	187,075.00	187,075.00	187,075.00	0.00	0%
33608	DD 49 In Home Support	130,551.70	168,210.09	177,407.00	205,000.00	27,593.00	16%
33612	Grants - Transportation	41,378.05	13,967.00	9,017.00	8,000.00	(1,017.00)	-11%
33613	Medicare	23,019.40	38,500.91	28,500.00	24,500.00	(4,000.00)	-14%
33615	DD 48 Case Management	631,309.68	738,549.84	738,550.00	738,550.00	0.00	0%
33621	DD 147 Quality Assurance	30,667.47	0.00	0.00	0.00	0.00	N/A
33873	Records Request	4,068.41	2,913.04	2,900.00	2,750.00	(150.00)	-5%
33876	Collection Agency	4,903.17	15.00	1,000.00	1,000.00	0.00	0%
34605	Projects - County Drug	65,566.99	206,288.00	139,548.00	139,548.00	0.00	0%
34606	Federal Drug Court Grant	0.00	91,458.00	138,181.00	138,181.00	0.00	0%
34610	AD 61 ALC resident	686,565.00	688,446.00	688,446.00	275,500.00	(412,946.00)	-60%
34651	Services - AD Resident Capacity	160,600.00	161,040.00	161,040.00	161,040.00	0.00	0%
34730	AD 70 Prev/Ely Detect	77,000.00	93,500.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
34745	Non Resident adult MH	22,982.11	(15,480.54)	0.00	0.00	0.00	N/A
37642	M.H. 37	114,619.42	153,077.45	1,404,489.00	1,451,559.00	47,070.00	3%
Account Classification Total: IG - Intergovernmental		\$7,470,745.38	\$8,867,110.09	\$8,687,880.00	\$7,497,088.00	(\$1,190,792.00)	-14%
CS - Charges for Service							
32200	Rental Income	0.00	0.00	11,040.00	12,120.00	1,080.00	10%
33095	Secure Transport	4,353.08	4,204.50	3,000.00	1,000.00	(2,000.00)	-67%
33614	Respite Care	12,555.00	3,901.71	10,000.00	7,000.00	(3,000.00)	-30%
33870	Medicaid	21,611.23	6,049.35	48,000.00	4,400.00	(43,600.00)	-91%
34171	Contracts	3,186.00	2,856.96	3,185.00	2,500.00	(685.00)	-22%
34282	Revenues - Vending Machine	303.00	250.00	0.00	0.00	0.00	N/A
34370	Self Pay	200,012.29	95,851.14	75,500.00	86,600.00	11,100.00	15%
34440	Commercial	13,162.89	13,491.92	16,000.00	15,000.00	(1,000.00)	-6%
34650	AD 66 Drug Outpatient	411,147.96	446,831.96	0.00	0.00	0.00	N/A
34735	DD 56 Rent Subsidy	26,125.92	0.00	0.00	0.00	0.00	N/A
34885	Janitorial Services	6,260.00	3,460.00	0.00	0.00	0.00	N/A
36072	Rent - White Ave	7,800.00	7,800.00	7,800.00	12,120.00	4,320.00	55%
36073	Rent - Reclamation	5,400.00	5,400.00	5,400.00	12,120.00	6,720.00	124%
Account Classification Total: CS - Charges for Service		\$711,917.37	\$590,097.54	\$179,925.00	\$152,860.00	(\$27,065.00)	-15%
IN - Interest							
39150	Investments - Interest On	10,320.57	10,358.53	14,000.00	10,000.00	(4,000.00)	-29%
Account Classification Total: IN - Interest		\$10,320.57	\$10,358.53	\$14,000.00	\$10,000.00	(\$4,000.00)	-29%
MI - Miscellaneous							
36100	Miscellaneous	(27,279.86)	12,678.35	6,000.00	1,050.00	(4,950.00)	-83%
Account Classification Total: MI - Miscellaneous		(\$27,279.86)	\$12,678.35	\$6,000.00	\$1,050.00	(\$4,950.00)	-83%
TI - Interfund Transfers							
37461	Trans - Reserve	0.00	0.00	25,173.00	0.00	(25,173.00)	-100%
39201	Trans - MH Admin	0.00	125,525.00	528,883.00	467,726.00	(61,157.00)	-12%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$125,525.00	\$554,056.00	\$467,726.00	(\$86,330.00)	-16%

DP - Debt Proceeds

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
39500	Interfund Loan Proceeds	247,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$247,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	4,500.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$4,500.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,151,525.43	1,333,978.93	2,100,000.00	1,577,452.00	(522,548.00)	-25%
Account Classification Total: FB - Fund Balances		\$1,151,525.43	\$1,333,978.93	\$2,100,000.00	\$1,577,452.00	(\$522,548.00)	-25%
Revenues Total		\$9,564,228.89	\$10,944,248.44	\$11,541,861.00	\$9,706,176.00	(\$1,835,685.00)	-16%

Expenditures

PS - Personnel Services

60170	Administrative Assistant	33,637.12	35,454.24	35,318.00	35,454.00	136.00	0%
60493	Finance/Budget Manager	57,473.50	59,436.00	59,436.00	59,436.00	0.00	0%
60575	Management Assistant	45,600.00	37,597.20	0.00	0.00	0.00	N/A
60800	Accounting Tech	36,581.76	36,581.76	36,442.00	36,582.00	140.00	0%
60974	Program Manager	0.00	24,202.10	103,514.00	113,239.00	9,725.00	9%
60977	Child/Family Program Manager	40,250.81	41,759.14	0.00	0.00	0.00	N/A
61312	MH Case Manager Coordinator	57,610.61	20,618.28	0.00	0.00	0.00	N/A
61316	Acc Tm Lead Case Manager	45,740.40	46,699.20	0.00	0.00	0.00	N/A
61495	Office Technician	55,206.50	52,741.04	60,455.00	77,917.00	17,462.00	29%
61600	Office Assistant II	12,575.19	22,080.58	22,925.00	23,928.00	1,003.00	4%
61610	Office Assistant III	99,126.80	107,412.74	119,592.00	112,813.00	(6,779.00)	-6%
61730	Mental Health Manager	75,709.03	21,890.79	0.00	0.00	0.00	N/A
61732	Program Manager	0.00	17,113.52	15,264.00	0.00	(15,264.00)	-100%
61733	Clinical Care Coord	47,551.12	50,734.95	53,018.00	55,409.00	2,391.00	5%
61780	Physician	135,905.42	0.00	0.00	0.00	0.00	N/A
61930	Licensed Practical Nurse	0.00	0.00	30,000.00	38,547.00	8,547.00	28%
62150	Janitor	46,100.10	21,207.50	0.00	0.00	0.00	N/A
62345	Medical Billing Specialist	23,357.23	0.00	0.00	0.00	0.00	N/A
62350	Medical Transcriptionist	29,045.97	30,243.01	45,708.00	16,088.00	(29,620.00)	-65%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
62362	System Administrator	55,894.99	59,373.20	0.00	0.00	0.00	N/A
62385	Certified Nursing Assistant	0.00	0.00	0.00	20,901.00	20,901.00	N/A
62390	Nurse Practitioner	38,729.03	20,284.04	33,333.00	100,000.00	66,667.00	200%
62400	Psychiatrist	201,000.00	100,019.90	83,200.00	199,680.00	116,480.00	140%
62402	Transportation Specialist	37,620.55	12,254.45	0.00	0.00	0.00	N/A
62410	Mental Health Director	131,839.63	65,259.00	67,164.00	69,852.00	2,688.00	4%
62431	Clinical Records Technician	28,974.90	29,190.26	29,078.00	29,190.00	112.00	0%
62432	Case Manager	404,933.06	482,910.71	522,805.00	474,461.00	(48,344.00)	-9%
62435	OHP Operations Coordinator	32,793.06	34,986.92	31,674.00	33,071.00	1,397.00	4%
62437	Behavioral Hlth Program Coord	74,256.00	68,890.81	60,620.00	63,324.00	2,704.00	4%
62441	Qual Assur Case Mgr	52,337.54	0.00	0.00	0.00	0.00	N/A
62526	DD Case Manager Supervisor	53,843.76	54,982.08	54,982.00	56,060.00	1,078.00	2%
62527	Resp/Acc TM Coordinator	66,631.70	28,090.79	0.00	0.00	0.00	N/A
62540	DD Program Coordinator	65,459.52	66,842.64	66,843.00	66,843.00	0.00	0%
62550	MH Therapist	301,665.22	331,124.60	305,631.00	283,346.00	(22,285.00)	-7%
62559	QI Coordinator	46,056.75	47,691.86	49,819.00	51,998.00	2,179.00	4%
62590	Specialist	105,089.45	54,582.56	52,938.00	39,088.00	(13,850.00)	-26%
62672	Mental Health RN	56,556.70	44,482.06	7,439.00	0.00	(7,439.00)	-100%
62680	Comm Support Case Manager	251,748.98	244,363.61	310,024.00	221,093.00	(88,931.00)	-29%
63649	Lead Residential Specialist	40,019.20	37,723.14	17,893.00	0.00	(17,893.00)	-100%
63650	Residential Case Manager	40,551.00	0.00	83,521.00	39,747.00	(43,774.00)	-52%
63652	Program Case Manager	52,788.00	33,690.00	0.00	0.00	0.00	N/A
63654	Residential Specialist	423,178.78	445,608.53	483,525.00	506,911.00	23,386.00	5%
63656	Residential RN	58,212.00	60,996.24	63,597.00	62,964.00	(633.00)	-1%
63659	Program Adm	72,109.44	24,313.42	119,666.00	118,601.00	(1,065.00)	-1%
63660	Residential Program Mgr	0.00	25,356.54	61,778.00	0.00	(61,778.00)	-100%
63861	Crisis Mgmt/On Call	10,486.00	14,854.00	31,800.00	37,500.00	5,700.00	18%
63900	Overtime	6,262.27	5,430.42	6,000.00	7,200.00	1,200.00	20%
63910	Secure Transport	21,395.08	41,484.50	40,489.00	32,095.00	(8,394.00)	-21%
63920	Temporary Help	0.00	10,351.25	18,000.00	0.00	(18,000.00)	-100%
63930	FICA	240,670.59	219,196.02	244,510.00	236,403.00	(8,107.00)	-3%
63940	Workmans Compensation Tax	1,447.86	1,808.26	2,684.00	2,320.00	(364.00)	-14%
63941	Workmans Compensation	0.00	23,302.07	70,604.00	71,076.00	472.00	1%
63950	Medical Insurance	477,815.50	385,336.16	530,618.00	568,137.00	37,519.00	7%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
63951	Life Insurance	1,779.05	1,435.35	1,452.00	1,403.00	(49.00)	-3%
63952	Short Term Disability	1,422.90	1,311.05	1,347.00	1,306.00	(41.00)	-3%
63960	Retirement - General	326,647.09	274,948.89	322,125.00	455,020.00	132,895.00	41%
63980	Unemployment Compensation	88,767.00	72,620.08	70,604.00	71,076.00	472.00	1%
63990	Cell Phone Allowance	3,570.00	3,062.14	2,760.00	6,900.00	4,140.00	150%
Account Classification Total: PS - Personnel Services		\$4,714,024.16	\$4,053,929.60	\$4,430,195.00	\$4,496,979.00	\$66,784.00	2%

MS - Material and Services

44010	Mgmt Travel & Training	7,680.73	9,440.76	6,500.00	14,600.00	8,100.00	125%
44040	Staff Travel & Training	13,522.52	16,975.04	16,000.00	21,000.00	5,000.00	31%
44070	Supplies - Emer Med FD	44.20	0.00	300.00	300.00	0.00	0%
44090	Operating Expenses	500.00	0.00	0.00	0.00	0.00	N/A
44095	Moving Expenses	0.00	0.00	500.00	0.00	(500.00)	-100%
44100	Supplies - Office	18,604.25	26,559.29	24,000.00	17,100.00	(6,900.00)	-29%
44110	Supplies - Other	28,593.06	29,923.11	24,500.00	21,200.00	(3,300.00)	-13%
44113	Office Equipment	0.00	5,388.82	200.00	5,200.00	5,000.00	2500%
44114	Office Furniture	149.99	1,924.56	5,000.00	1,000.00	(4,000.00)	-80%
44121	MH37	806.00	20,840.65	613,720.00	602,500.00	(11,220.00)	-2%
44131	Vending Machine Expense	1,112.72	210.85	0.00	0.00	0.00	N/A
44132	Secure Transport	3,169.15	5,253.77	5,000.00	1,000.00	(4,000.00)	-80%
44143	Supplies - Respite	470.10	154.64	500.00	400.00	(100.00)	-20%
44200	Dues / Fees	13,277.97	8,964.08	12,750.00	15,750.00	3,000.00	24%
44250	Vehicle Fuel	21,418.93	21,434.66	19,700.00	16,200.00	(3,500.00)	-18%
44260	Vehicle Maintenance & Repair	8,428.01	12,682.80	7,720.00	11,300.00	3,580.00	46%
44264	Security/Alarms	3,510.50	4,425.00	4,550.00	4,550.00	0.00	0%
44270	Bldg Maintenance & Repair	8,456.83	5,034.04	15,000.00	9,757.00	(5,243.00)	-35%
44271	Bldg Maint & Repair - Richmond	275.00	4,332.50	1,500.00	4,000.00	2,500.00	167%
44272	Bldg Maint & Repair - White	70.00	204.95	0.00	1,000.00	1,000.00	N/A
44273	Bldg Maint & Repair - Vine	2,220.00	671.24	0.00	2,000.00	2,000.00	N/A
44274	Bldg Maint & Repair - Reclam	35.00	35.00	0.00	1,000.00	1,000.00	N/A
44300	Equip Maintenance & Repair	7,498.08	9,226.68	7,500.00	6,000.00	(1,500.00)	-20%
44320	Grounds Maintenance & Repair	0.00	5,005.00	5,300.00	3,500.00	(1,800.00)	-34%
44350	Recruitment	677.40	0.00	0.00	0.00	0.00	N/A
44530	Janitorial Services	0.00	12,679.34	16,800.00	25,300.00	8,500.00	51%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
44570	Fees for Service	20,471.99	6,964.36	5,500.00	5,000.00	(500.00)	-9%
44571	MH 2145 LFS - Service Fee	24,939.53	36,000.00	36,000.00	36,000.00	0.00	0%
44572	MH 2145 KADA - Service Fee	3,500.01	0.00	0.00	0.00	0.00	N/A
44573	Special Project Drug CRT Grant	139,540.00	135,597.59	139,548.00	139,548.00	0.00	0%
44574	Federal Drug Court Grant	0.00	88,045.21	138,181.00	138,181.00	0.00	0%
44581	Drop In Center	2,337.33	447.29	0.00	1,000.00	1,000.00	N/A
44590	Committee Expenses	1,960.80	3,240.74	2,150.00	2,500.00	350.00	16%
44600	Utilities - Gas	9,726.81	10,560.55	8,400.00	6,000.00	(2,400.00)	-29%
44610	Utilities - Water / Sewer	4,304.79	6,212.83	5,946.00	5,150.00	(796.00)	-13%
44620	Utilities - Electricity	16,667.17	23,299.96	24,051.00	13,200.00	(10,851.00)	-45%
44622	Utilities - Cable TV	1,452.62	673.90	1,500.00	900.00	(600.00)	-40%
44630	Garbage Pickup	3,112.47	3,697.82	4,760.00	2,460.00	(2,300.00)	-48%
44640	Telephone	45,920.59	59,438.67	48,050.00	46,800.00	(1,250.00)	-3%
44650	Rent	1,200.00	1,200.00	1,200.00	720.00	(480.00)	-40%
44670	Equipment	0.00	0.00	10,000.00	1,000.00	(9,000.00)	-90%
44680	Known Hardware Maintenance	37,317.96	39,823.04	0.00	0.00	0.00	N/A
44700	Postage	5,974.43	7,406.48	7,400.00	4,525.00	(2,875.00)	-39%
44710	Publications / Periodicals	1,714.11	1,752.77	2,000.00	2,850.00	850.00	43%
44730	Printing	0.00	0.00	500.00	500.00	0.00	0%
44735	DD 56 Rent Subsidy	26,125.92	0.00	0.00	0.00	0.00	N/A
44745	Non Resident Adult MH	2,564.50	2,000.00	0.00	0.00	0.00	N/A
44970	Professional Services	63,057.44	313,847.32	462,100.00	4,800.00	(457,300.00)	-99%
45020	Contract Services	5,142.00	3,537.48	4,992.00	4,992.00	0.00	0%
45600	Socialization Therapy	3,394.30	1,839.38	2,190.00	4,000.00	1,810.00	83%
45610	Client Transportation	11,458.50	11,224.50	8,500.00	19,000.00	10,500.00	124%
45636	Child Outpatient - OHP	698,334.64	690,027.00	690,027.00	690,027.00	0.00	0%
45637	Adult Outpatient - OHP	139,193.76	130,490.75	127,000.00	127,000.00	0.00	0%
45675	AD 66/Juvenile	75,036.03	77,044.00	0.00	0.00	0.00	N/A
45680	Client Assistance	2,954.26	2,549.34	3,000.00	2,600.00	(400.00)	-13%
45686	FS - Client Assistance	161,750.27	191,211.47	196,990.00	197,000.00	10.00	0%
45688	Client Assistance - LT Div	9,976.34	330.00	48,000.00	10,000.00	(38,000.00)	-79%
45800	Refunds	11,129.18	0.00	0.00	150,000.00	150,000.00	N/A
45880	Computer Software	0.00	102,577.42	70,740.00	77,142.00	6,402.00	9%
46273	AD Residential Capacity S	160,600.00	161,040.00	161,040.00	161,040.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
46278	AD 66 Drug CT Funding	45,277.96	41,392.00	0.00	0.00	0.00	N/A
46280	AD 61 ALC Residential	686,565.00	688,446.00	688,446.00	275,500.00	(412,946.00)	-60%
46282	LADPC SB 1065	0.00	0.00	33,000.00	45,859.00	12,859.00	39%
46286	AD 66A ITRS	83,410.56	93,467.85	0.00	0.00	0.00	N/A
46321	AD 66 Adult Drug Outpt	158,533.89	139,116.00	1.00	0.00	(1.00)	-100%
46323	AD66 Best Care/Drug Out Patient	44,207.36	52,280.04	0.00	0.00	0.00	N/A
46324	MH34	6,767.10	0.00	0.00	0.00	0.00	N/A
46326	Child Ad MH 22	3,728.77	7,427.46	0.00	0.00	0.00	N/A
46327	Child Crisis Expense	8,501.40	9,133.18	9,000.00	0.00	(9,000.00)	-100%
46335	DD 51 Supported Living	8,066.00	0.00	0.00	0.00	0.00	N/A
46341	DD 57 Special Projects	0.00	0.00	0.00	3,000.00	3,000.00	N/A
46600	Food	42,642.97	37,521.29	47,000.00	30,000.00	(17,000.00)	-36%
46630	MH 37 Sorpu Transport	718.25	306.00	0.00	0.00	0.00	N/A
46760	Respite Foster Homes	0.00	1,800.00	3,000.00	0.00	(3,000.00)	-100%
46852	AD 70 Prevention	80,000.00	93,500.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	0.00	22,539.00	24,071.00	1,532.00	7%
99760	Insurance/Liability	29,950.00	29,950.00	36,714.00	45,074.00	8,360.00	23%
99765	Insurance/Workmans Compensation	20,462.00	6,820.68	0.00	0.00	0.00	N/A
99770	Internal Services	177,879.00	225,163.00	309,150.00	348,954.00	39,804.00	13%
99780	Space Rent	41,995.00	45,796.00	51,618.00	54,734.00	3,116.00	6%
99781	Steering Committee Hardware Charge	22,050.00	22,050.00	27,000.00	27,750.00	750.00	3%
99782	Steering Committee User Charge	14,652.00	15,435.00	14,490.00	18,300.00	3,810.00	26%
Account Classification Total: MS - Material and Services		\$3,306,785.45	\$3,823,051.15	\$4,238,763.00	\$3,511,834.00	(\$726,929.00)	-17%
CO - Capital Outlay							
88070	Office Equipment	12,152.89	5,073.54	88,578.00	0.00	(88,578.00)	-100%
88360	Equipment	549.99	0.00	0.00	0.00	0.00	N/A
88371	Construction Costs	52,886.47	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$65,589.35	\$5,073.54	\$88,578.00	\$0.00	(\$88,578.00)	-100%
DS - Debt Service							
99910	Note Payable Principal	7,007.32	7,662.36	7,000.00	9,000.00	2,000.00	29%
99920	Note Payable Interest	6,192.68	5,537.64	6,200.00	4,200.00	(2,000.00)	-32%
99950	Interfund Loan Principal	88,087.26	106,625.45	110,000.00	110,000.00	0.00	0%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health								
99960		Interfund Loan Interest	1,912.74	3,374.55	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service			\$103,200.00	\$123,200.00	\$123,200.00	\$123,200.00	\$0.00	0%
IF - Interfund Transfers								
99460		Trans - Equip Rent & Revolving	0.00	10,970.00	11,070.00	300.00	(10,770.00)	-97%
99521		Trans - MH Phoenix Place	0.00	125,525.00	528,883.00	467,726.00	(61,157.00)	-12%
99783		Trans - Phones	10,651.00	3,003.00	0.00	0.00	0.00	N/A
99830		Trans - Vehicle Reserve	30,000.00	30,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers			\$40,651.00	\$169,498.00	\$549,953.00	\$478,026.00	(\$71,927.00)	-13%
CR - Contingencies								
99750		Operating Contingency	0.00	0.00	2,084,959.00	1,052,525.00	(1,032,434.00)	-50%
Account Classification Total: CR - Contingencies			\$0.00	\$0.00	\$2,084,959.00	\$1,052,525.00	(\$1,032,434.00)	-50%
FB - Fund Balance & Reserves								
99811		Reserve Capital Outlay	0.00	0.00	26,213.00	0.00	(26,213.00)	-100%
99980		Reserve Future Expenditures	0.00	0.00	0.00	43,612.00	43,612.00	N/A
99981		Unappropriated Fund Balance	1,333,978.93	2,769,496.15	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$1,333,978.93	\$2,769,496.15	\$26,213.00	\$43,612.00	\$17,399.00	66%
Expenditures Total			\$9,564,228.89	\$10,944,248.44	\$11,541,861.00	\$9,706,176.00	(\$1,835,685.00)	-16%
Fund Revenue	Total: 730 - Mental Health		\$9,564,228.89	\$10,944,248.44	\$11,541,861.00	\$9,706,176.00	(\$1,835,685.00)	-16%
Fund Expenditure	Total: 730 - Mental Health		\$9,564,228.89	\$10,944,248.44	\$11,541,861.00	\$9,706,176.00	(\$1,835,685.00)	-16%
Fund Net	Total: 730 - Mental Health		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-16%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 101 - Administration							
<u>Revenues</u>							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	0.00	0.00	1,603,486.00	1,146,730.00	(456,756.00)	-28%
33318	Child Adolscent Health	60,061.00	48,560.39	0.00	0.00	0.00	N/A
33600	State Mental Health	98,319.94	102,081.96	100,083.00	102,082.00	1,999.00	2%
37642	M.H. 37	114,619.42	108,077.45	85,855.00	58,855.00	(27,000.00)	-31%
Account Classification Total: IG - Intergovernmental		\$273,000.36	\$258,719.80	\$1,789,424.00	\$1,307,667.00	(\$481,757.00)	-27%
CS - Charges for Service							
34370	Self Pay	36,000.00	18,000.00	10,000.00	3,000.00	(7,000.00)	-70%
34650	AD 66 Drug Outpatient	0.00	100,071.96	0.00	0.00	0.00	N/A
34885	Janitorial Services	6,260.00	3,460.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$42,260.00	\$121,531.96	\$10,000.00	\$3,000.00	(\$7,000.00)	-70%
IN - Interest							
39150	Investments - Interest On	10,320.57	10,358.53	14,000.00	10,000.00	(4,000.00)	-29%
Account Classification Total: IN - Interest		\$10,320.57	\$10,358.53	\$14,000.00	\$10,000.00	(\$4,000.00)	-29%
MI - Miscellaneous							
36100	Miscellaneous	(27,291.46)	12,636.75	4,000.00	1,000.00	(3,000.00)	-75%
Account Classification Total: MI - Miscellaneous		(\$27,291.46)	\$12,636.75	\$4,000.00	\$1,000.00	(\$3,000.00)	-75%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	247,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DP - Debt Proceeds		\$247,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	4,500.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$4,500.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,151,525.43	1,333,978.93	2,100,000.00	1,400,000.00	(700,000.00)	-33%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 101 - Administration							
Account Classification Total: FB - Fund Balances		\$1,151,525.43	\$1,333,978.93	\$2,100,000.00	\$1,400,000.00	(\$700,000.00)	-33%
Sub Department Total: 101 - Administration		\$1,696,814.90	\$1,741,725.97	\$3,917,424.00	\$2,721,667.00	(\$1,195,757.00)	-31%

Expenditures

PS - Personnel Services

60493	Finance/Budget Manager	57,473.50	59,436.00	59,436.00	59,436.00	0.00	0%
60575	Management Assistant	45,600.00	37,597.20	0.00	0.00	0.00	N/A
60800	Accounting Tech	36,581.76	36,581.76	36,442.00	36,582.00	140.00	0%
60974	Program Manager	0.00	24,202.10	103,514.00	113,239.00	9,725.00	9%
60977	Child/Family Program Manager	40,250.81	41,759.14	0.00	0.00	0.00	N/A
61495	Office Technician	28,096.22	10,960.59	14,201.00	0.00	(14,201.00)	-100%
61610	Office Assistant III	54,488.97	28,603.13	12,098.00	0.00	(12,098.00)	-100%
61730	Mental Health Manager	75,709.03	3,010.00	0.00	0.00	0.00	N/A
62150	Janitor	46,100.10	21,207.50	0.00	0.00	0.00	N/A
62345	Medical Billing Specialist	23,357.23	0.00	0.00	0.00	0.00	N/A
62350	Medical Transcriptionist	29,045.97	7,865.82	15,236.00	16,088.00	852.00	6%
62362	System Administrator	55,894.99	59,373.20	0.00	0.00	0.00	N/A
62410	Mental Health Director	131,839.63	65,259.00	67,164.00	69,852.00	2,688.00	4%
62431	Clinical Records Technician	28,974.90	29,190.26	29,078.00	29,190.00	112.00	0%
62435	OHP Operations Coordinator	0.00	11,016.72	31,674.00	33,071.00	1,397.00	4%
62437	Behavioral Hlth Program Coord	74,256.00	68,890.81	60,620.00	63,324.00	2,704.00	4%
62550	MH Therapist	17,729.70	0.00	0.00	0.00	0.00	N/A
62559	QI Coordinator	23,028.38	23,845.95	49,819.00	51,998.00	2,179.00	4%
62680	Comm Support Case Manager	19,953.61	63,101.08	86,280.00	87,842.00	1,562.00	2%
63900	Overtime	1,077.74	384.29	500.00	200.00	(300.00)	-60%
63930	FICA	56,176.36	43,604.13	43,441.00	43,178.00	(263.00)	-1%
63940	Workmans Compensation Tax	338.71	340.80	464.00	394.00	(70.00)	-15%
63941	Workmans Compensation	0.00	4,366.41	13,061.00	12,982.00	(79.00)	-1%
63950	Medical Insurance	95,647.07	68,276.99	101,250.00	106,392.00	5,142.00	5%
63951	Life Insurance	431.82	331.15	328.00	316.00	(12.00)	-4%
63952	Short Term Disability	305.63	253.30	255.00	245.00	(10.00)	-4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 101 - Administration							
63960	Retirement - General	72,315.20	57,159.09	62,465.00	90,275.00	27,810.00	45%
63980	Unemployment Compensation	18,989.00	14,758.44	13,061.00	12,982.00	(79.00)	-1%
63990	Cell Phone Allowance	2,130.00	1,837.14	1,800.00	3,600.00	1,800.00	100%
Account Classification Total: PS - Personnel Services		\$1,035,792.33	\$783,212.00	\$802,187.00	\$831,186.00	\$28,999.00	4%

MS - Material and Services

44010	Mgmt Travel & Training	3,005.52	5,804.96	2,500.00	10,000.00	7,500.00	300%
44040	Staff Travel & Training	3,130.68	825.52	2,500.00	1,800.00	(700.00)	-28%
44100	Supplies - Office	8,142.39	8,200.45	7,030.00	5,500.00	(1,530.00)	-22%
44110	Supplies - Other	3,240.95	4,304.92	2,590.00	2,500.00	(90.00)	-3%
44113	Office Equipment	0.00	2,785.51	0.00	2,000.00	2,000.00	N/A
44114	Office Furniture	149.99	0.00	5,000.00	1,000.00	(4,000.00)	-80%
44121	MH37	806.00	20,840.65	27,000.00	2,500.00	(24,500.00)	-91%
44200	Dues / Fees	12,859.97	8,843.08	12,000.00	15,000.00	3,000.00	25%
44250	Vehicle Fuel	0.00	78.92	4,500.00	5,000.00	500.00	11%
44260	Vehicle Maintenance & Repair	0.00	0.00	1,200.00	2,000.00	800.00	67%
44264	Security/Alarms	198.00	2,037.50	0.00	1,950.00	1,950.00	N/A
44270	Bldg Maintenance & Repair	1,709.65	0.00	0.00	0.00	0.00	N/A
44273	Bldg Maint & Repair - Vine	0.00	671.24	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	764.81	1,323.66	2,000.00	500.00	(1,500.00)	-75%
44320	Grounds Maintenance & Repair	0.00	2,730.00	300.00	0.00	(300.00)	-100%
44530	Janitorial Services	0.00	2,729.66	0.00	8,400.00	8,400.00	N/A
44570	Fees for Service	6,510.05	1,206.67	1,000.00	500.00	(500.00)	-50%
44590	Committee Expenses	1,174.15	2,207.07	1,500.00	2,000.00	500.00	33%
44600	Utilities - Gas	0.00	3,224.24	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	0.00	1,185.68	0.00	0.00	0.00	N/A
44620	Utilities - Electricity	0.00	3,892.82	0.00	0.00	0.00	N/A
44640	Telephone	8,817.36	15,512.68	10,800.00	12,000.00	1,200.00	11%
44650	Rent	1,200.00	1,200.00	1,200.00	720.00	(480.00)	-40%
44680	Known Hardware Maintenance	14,862.98	15,634.02	0.00	0.00	0.00	N/A
44700	Postage	4,694.49	6,418.41	6,500.00	3,600.00	(2,900.00)	-45%
44710	Publications / Periodicals	987.48	1,185.07	1,400.00	2,000.00	600.00	43%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 101 - Administration							
44730	Printing	0.00	0.00	500.00	500.00	0.00	0%
44970	Professional Services	0.00	9,408.70	3,000.00	4,800.00	1,800.00	60%
45800	Refunds	0.00	0.00	0.00	150,000.00	150,000.00	N/A
45880	Computer Software	0.00	102,577.42	70,740.00	70,092.00	(648.00)	-1%
99755	Risk Management	0.00	0.00	22,539.00	24,071.00	1,532.00	7%
99760	Insurance/Liability	29,950.00	29,950.00	36,714.00	45,074.00	8,360.00	23%
99765	Insurance/Workmans Compensation	20,462.00	6,820.68	0.00	0.00	0.00	N/A
99770	Internal Services	76,556.00	76,556.00	160,543.00	181,456.00	20,913.00	13%
99780	Space Rent	41,995.00	45,796.00	51,618.00	54,734.00	3,116.00	6%
99781	Steering Committee Hardware Charge	22,050.00	22,050.00	27,000.00	27,750.00	750.00	3%
99782	Steering Committee User Charge	2,970.00	3,150.00	2,730.00	18,300.00	15,570.00	570%
Account Classification Total: MS - Material and Services		\$266,237.47	\$409,151.53	\$464,404.00	\$655,747.00	\$191,343.00	41%
CO - Capital Outlay							
88070	Office Equipment	12,152.89	5,073.54	14,000.00	0.00	(14,000.00)	-100%
88371	Construction Costs	52,886.47	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$65,039.36	\$5,073.54	\$14,000.00	\$0.00	(\$14,000.00)	-100%
DS - Debt Service							
99950	Interfund Loan Principal	11,451.34	13,861.31	14,300.00	14,300.00	0.00	0%
99960	Interfund Loan Interest	248.66	438.69	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$11,700.00	\$14,300.00	\$14,300.00	\$14,300.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	8,691.00	8,691.00	0.00	(8,691.00)	-100%
99521	Trans - MH Phoenix Place	0.00	125,525.00	528,883.00	467,726.00	(61,157.00)	-12%
99783	Trans - Phones	7,679.00	1,309.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	20,000.00	20,000.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$27,679.00	\$155,525.00	\$537,574.00	\$467,726.00	(\$69,848.00)	-13%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	2,084,959.00	752,708.00	(1,332,251.00)	-64%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 101 - Administration							
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$2,084,959.00	\$752,708.00	(\$1,332,251.00)	-64%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,333,978.93	2,769,496.15	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,333,978.93	\$2,769,496.15	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 101 - Administration		\$2,740,427.09	\$4,136,758.22	\$3,917,424.00	\$2,721,667.00	(\$1,195,757.00)	-31%
Fund Revenue	Total: 730 - Mental Health	\$1,696,814.90	\$1,741,725.97	\$3,917,424.00	\$2,721,667.00	(\$1,195,757.00)	-31%
Fund Expenditure	Total: 730 - Mental Health	\$2,740,427.09	\$4,136,758.22	\$3,917,424.00	\$2,721,667.00	(\$1,195,757.00)	-31%
Fund Net	Total: 730 - Mental Health	(\$1,043,612.19)	(\$2,395,032.25)	\$0.00	\$0.00	\$0.00	-31%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 452 - Insurance							
<u>Revenues</u>							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	1,626,057.94	1,694,716.13	0.00	0.00	0%	N/A
Account Classification Total: IG - Intergovernmental		\$1,626,057.94	\$1,694,716.13	\$0.00	\$0.00	0%	0%
Sub Department Total: 452 - Insurance		\$1,626,057.94	\$1,694,716.13	\$0.00	\$0.00	0%	0%
<u>Expenditures</u>							
PS - Personnel Services							
62435	OHP Operations Coordinator	32,793.06	23,970.20	0.00	0.00	0%	N/A
62559	QI Coordinator	23,028.37	23,845.91	0.00	0.00	0%	N/A
63900	Overtime	0.00	19.44	0.00	0.00	0%	N/A
63930	FICA	3,959.74	3,430.64	0.00	0.00	0%	N/A
63940	Workmans Compensation Tax	20.24	28.66	0.00	0.00	0%	N/A
63941	Workmans Compensation	0.00	296.40	0.00	0.00	0%	N/A
63950	Medical Insurance	2,790.30	2,583.05	0.00	0.00	0%	N/A
63951	Life Insurance	9.27	17.63	0.00	0.00	0%	N/A
63952	Short Term Disability	7.65	17.00	0.00	0.00	0%	N/A
63960	Retirement - General	2,206.48	3,362.03	0.00	0.00	0%	N/A
63980	Unemployment Compensation	1,309.00	1,047.70	0.00	0.00	0%	N/A
Account Classification Total: PS - Personnel Services		\$66,124.11	\$58,618.66	\$0.00	\$0.00	0%	0%
MS - Material and Services							
44010	Mgmt Travel & Training	203.60	415.70	0.00	0.00	0%	N/A
44040	Staff Travel & Training	0.00	199.00	0.00	0.00	0%	N/A
44100	Supplies - Office	0.00	21.95	0.00	0.00	0%	N/A
44250	Vehicle Fuel	3,749.17	4,546.87	0.00	0.00	0%	N/A
44260	Vehicle Maintenance & Repair	1,004.82	1,908.33	0.00	0.00	0%	N/A
44640	Telephone	631.20	1,009.82	0.00	0.00	0%	N/A
44680	Known Hardware Maintenance	14,303.98	15,634.02	0.00	0.00	0%	N/A
44700	Postage	1.05	0.00	0.00	0.00	0%	N/A
44710	Publications / Periodicals	435.68	423.70	0.00	0.00	0%	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 452 - Insurance							
45636	Child Outpatient - OHP	698,334.64	690,027.00	0.00	0.00	0%	N/A
45637	Adult Outpatient - OHP	139,193.76	130,490.75	0.00	0.00	0%	N/A
46630	MH 37 Sorpu Transport	718.25	306.00	0.00	0.00	0%	N/A
46760	Respite Foster Homes	0.00	900.00	0.00	0.00	0%	N/A
99782	Steering Committee User Charge	198.00	210.00	0.00	0.00	0%	N/A
Account Classification Total: MS - Material and Services		\$858,774.15	\$846,093.14	\$0.00	\$0.00	0%	0%
Sub Department Total: 452 - Insurance		\$924,898.26	\$904,711.80	\$0.00	\$0.00	0%	0%
Fund Revenue Total: 730 - Mental Health		\$1,626,057.94	\$1,694,716.13	\$0.00	\$0.00	0%	0%
Fund Expenditure Total: 730 - Mental Health		\$924,898.26	\$904,711.80	\$0.00	\$0.00	0%	0%
Fund Net Total: 730 - Mental Health		\$701,159.68	\$790,004.33	\$0.00	\$0.00	0%	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 455 - Crisis							
<u>Revenues</u>							
IG - Intergovernmental							
33076	MH 24 Acute Care	43,745.32	84,628.56	0.00	0.00	0.00	N/A
33077	MH 25 Crisis	180,306.91	183,286.56	0.00	0.00	0.00	N/A
33079	Oregon Health Plan/JBH	331,715.82	801,509.96	0.00	0.00	0.00	N/A
33081	MH 30 PSRB	3,562.02	4,693.62	0.00	0.00	0.00	N/A
33373	M H 34	6,767.10	0.00	0.00	0.00	0.00	N/A
33405	Grants	22,114.00	0.00	0.00	0.00	0.00	N/A
33876	Collection Agency	4,903.17	0.00	0.00	0.00	0.00	N/A
34745	Non Resident adult MH	11,641.57	(15,480.54)	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$604,755.91	\$1,058,638.16	\$0.00	\$0.00	\$0.00	0%
CS - Charges for Service							
34370	Self Pay	4,482.72	4,088.14	0.00	0.00	0.00	N/A
34440	Commercial	4,323.65	4,257.94	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$8,806.37	\$8,346.08	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 455 - Crisis		\$613,562.28	\$1,066,984.24	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
PS - Personnel Services							
61316	Acc Tm Lead Case Manager	45,740.40	46,699.20	0.00	0.00	0.00	N/A
61610	Office Assistant III	24,951.84	26,532.97	0.00	0.00	0.00	N/A
62432	Case Manager	37,847.88	38,085.02	0.00	0.00	0.00	N/A
62527	Resp/Acc TM Coordinator	66,631.70	28,090.79	0.00	0.00	0.00	N/A
62550	MH Therapist	283,935.52	196,914.88	0.00	0.00	0.00	N/A
63659	Program Adm	36,054.72	5,292.39	0.00	0.00	0.00	N/A
63861	Crisis Mgmt/On Call	770.00	4,230.00	0.00	0.00	0.00	N/A
63900	Overtime	18.23	0.00	0.00	0.00	0.00	N/A
63930	FICA	35,320.88	25,454.31	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	196.70	191.46	0.00	0.00	0.00	N/A
63941	Workmans Compensation	0.00	2,494.44	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 455 - Crisis							
63950	Medical Insurance	73,673.96	59,251.42	0.00	0.00	0.00	N/A
63951	Life Insurance	247.17	165.64	0.00	0.00	0.00	N/A
63952	Short Term Disability	204.92	157.48	0.00	0.00	0.00	N/A
63960	Retirement - General	48,858.89	32,744.95	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	10,520.00	8,724.17	0.00	0.00	0.00	N/A
63990	Cell Phone Allowance	720.00	240.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$665,692.81	\$475,269.12	\$0.00	\$0.00	\$0.00	0%

MS - Material and Services

44010	Mgmt Travel & Training	182.40	135.70	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	1,080.48	2,492.67	0.00	0.00	0.00	N/A
44100	Supplies - Office	4,834.92	7,691.29	0.00	0.00	0.00	N/A
44110	Supplies - Other	2,354.72	3,471.48	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	753.10	1,124.42	0.00	0.00	0.00	N/A
44260	Vehicle Maintenance & Repair	232.45	1,340.68	0.00	0.00	0.00	N/A
44270	Bldg Maintenance & Repair	1,340.22	1,712.75	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	774.26	2,802.01	0.00	0.00	0.00	N/A
44320	Grounds Maintenance & Repair	0.00	840.00	0.00	0.00	0.00	N/A
44350	Recruitment	677.40	0.00	0.00	0.00	0.00	N/A
44530	Janitorial Services	0.00	960.53	0.00	0.00	0.00	N/A
44570	Fees for Service	889.75	1,275.47	0.00	0.00	0.00	N/A
44590	Committee Expenses	661.00	998.15	0.00	0.00	0.00	N/A
44600	Utilities - Gas	716.84	636.99	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	359.13	525.11	0.00	0.00	0.00	N/A
44620	Utilities - Electricity	1,446.16	1,477.65	0.00	0.00	0.00	N/A
44630	Garbage Pickup	340.60	371.89	0.00	0.00	0.00	N/A
44640	Telephone	9,396.51	9,275.97	0.00	0.00	0.00	N/A
44700	Postage	44.00	0.00	0.00	0.00	0.00	N/A
44710	Publications / Periodicals	49.95	0.00	0.00	0.00	0.00	N/A
46324	MH34	6,767.10	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	0.00	47,284.00	0.00	0.00	0.00	N/A
99782	Steering Committee User Charge	1,782.00	1,995.00	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 455 - Crisis							
Account Classification Total: MS - Material and Services		\$34,682.99	\$86,411.76	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 455 - Crisis		\$700,375.80	\$561,680.88	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 730 - Mental Health	\$613,562.28	\$1,066,984.24	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 730 - Mental Health	\$700,375.80	\$561,680.88	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 730 - Mental Health	(\$86,813.52)	\$505,303.36	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 730 - Mental Health

Department: 451 - Mental Health

Sub Department: 457 - Outpatient Treatment

Revenues

IG - Intergovernmental

33076	MH 24 Acute Care	43,745.29	0.00	0.00	0.00	0.00	N/A
33079	Oregon Health Plan/JBH	575,624.52	553,209.93	522,793.00	459,925.00	(62,868.00)	-12%
33083	MH 20 Non Residential Adult	254,842.57	283,767.00	0.00	0.00	0.00	N/A
33405	Grants	0.00	22,114.00	0.00	0.00	0.00	N/A
33612	Grants - Transportation	39,024.05	13,967.00	9,017.00	8,000.00	(1,017.00)	-11%
33613	Medicare	0.00	3,350.45	0.00	12,000.00	12,000.00	N/A
33873	Records Request	0.00	23.45	2,900.00	1,500.00	(1,400.00)	-48%
33876	Collection Agency	0.00	15.00	1,000.00	1,000.00	0.00	0%
37642	M.H. 37	0.00	0.00	552,242.00	552,242.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$913,236.43	\$876,446.83	\$1,087,952.00	\$1,034,667.00	(\$53,285.00)	-5%

CS - Charges for Service

33870	Medicaid	1,719.39	1,450.96	4,000.00	2,200.00	(1,800.00)	-45%
34171	Contracts	3,186.00	2,856.96	3,185.00	2,500.00	(685.00)	-22%
34370	Self Pay	4,482.91	4,724.86	7,000.00	5,000.00	(2,000.00)	-29%
34440	Commercial	4,323.78	4,846.05	11,000.00	10,000.00	(1,000.00)	-9%
Account Classification Total: CS - Charges for Service		\$13,712.08	\$13,878.83	\$25,185.00	\$19,700.00	(\$5,485.00)	-22%

Sub Department Total: 457 - Outpatient Treatment		\$926,948.51	\$890,365.26	\$1,113,137.00	\$1,054,367.00	(\$58,770.00)	-5%
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Expenditures

PS - Personnel Services

61312	MH Case Manager Coordinator	57,610.61	20,618.28	0.00	0.00	0.00	N/A
61495	Office Technician	15,753.93	31,498.08	32,053.00	61,829.00	29,776.00	93%
61610	Office Assistant III	0.00	27,960.00	82,861.00	87,091.00	4,230.00	5%
61732	Program Manager	0.00	17,113.52	15,264.00	0.00	(15,264.00)	-100%
62402	Transportation Specialist	37,620.55	12,254.45	0.00	0.00	0.00	N/A
62550	MH Therapist	0.00	134,209.72	260,565.00	236,479.00	(24,086.00)	-9%
62590	Specialist	69,032.55	19,326.32	0.00	0.00	0.00	N/A
62680	Comm Support Case Manager	231,795.37	181,262.53	223,744.00	133,251.00	(90,493.00)	-40%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 457 - Outpatient Treatment							
63652	Program Case Manager	52,788.00	33,690.00	0.00	0.00	0.00	N/A
63659	Program Adm	0.00	0.00	50,858.00	53,780.00	2,922.00	6%
63861	Crisis Mgmt/On Call	0.00	2,400.00	12,500.00	15,000.00	2,500.00	20%
63900	Overtime	0.00	0.00	0.00	1,000.00	1,000.00	N/A
63930	FICA	32,336.97	35,032.43	52,620.00	45,084.00	(7,536.00)	-14%
63940	Workmans Compensation Tax	193.14	262.26	577.00	482.00	(95.00)	-16%
63941	Workmans Compensation	0.00	3,961.60	15,820.00	13,555.00	(2,265.00)	-14%
63950	Medical Insurance	80,280.58	67,660.67	121,500.00	130,200.00	8,700.00	7%
63951	Life Insurance	283.41	230.11	315.00	292.00	(23.00)	-7%
63952	Short Term Disability	235.07	220.77	306.00	286.00	(20.00)	-7%
63960	Retirement - General	45,594.36	47,087.12	73,369.00	91,733.00	18,364.00	25%
63980	Unemployment Compensation	12,432.00	10,613.46	15,820.00	13,555.00	(2,265.00)	-14%
63990	Cell Phone Allowance	0.00	0.00	0.00	900.00	900.00	N/A
Account Classification Total: PS - Personnel Services		\$635,956.54	\$645,401.32	\$958,172.00	\$884,517.00	(\$73,655.00)	-8%

MS - Material and Services

44010	Mgmt Travel & Training	41.55	163.70	1,000.00	1,500.00	500.00	50%
44040	Staff Travel & Training	380.87	3,040.77	2,500.00	4,700.00	2,200.00	88%
44095	Moving Expenses	0.00	0.00	500.00	0.00	(500.00)	-100%
44100	Supplies - Office	29.64	257.43	7,600.00	4,500.00	(3,100.00)	-41%
44110	Supplies - Other	519.61	1,555.74	2,800.00	6,560.00	3,760.00	134%
44113	Office Equipment	0.00	1,735.53	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	1,077.84	0.00	0.00	0.00	N/A
44200	Dues / Fees	0.00	40.00	0.00	0.00	0.00	N/A
44250	Vehicle Fuel	4,683.73	2,408.68	5,000.00	2,500.00	(2,500.00)	-50%
44260	Vehicle Maintenance & Repair	4,374.78	2,092.26	3,370.00	1,500.00	(1,870.00)	-55%
44300	Equip Maintenance & Repair	717.33	762.28	2,000.00	2,000.00	0.00	0%
44570	Fees for Service	112.17	504.65	1,000.00	1,000.00	0.00	0%
44581	Drop In Center	2,337.33	447.29	0.00	1,000.00	1,000.00	N/A
44590	Committee Expenses	0.00	0.00	350.00	0.00	(350.00)	-100%
44640	Telephone	4,995.05	9,072.98	12,000.00	13,000.00	1,000.00	8%
44700	Postage	20.17	53.31	25.00	25.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 457 - Outpatient Treatment							
44710	Publications / Periodicals	0.00	0.00	100.00	100.00	0.00	0%
45600	Socialization Therapy	341.71	314.84	500.00	300.00	(200.00)	-40%
45610	Client Transportation	11,458.50	11,224.50	8,500.00	19,000.00	10,500.00	124%
45680	Client Assistance	0.00	5.99	0.00	500.00	500.00	N/A
46760	Respite Foster Homes	0.00	900.00	3,000.00	0.00	(3,000.00)	-100%
99770	Internal Services	51,787.00	51,787.00	99,071.00	111,665.00	12,594.00	13%
99782	Steering Committee User Charge	2,376.00	2,520.00	3,570.00	0.00	(3,570.00)	-100%
Account Classification Total: MS - Material and Services		\$84,175.44	\$89,964.79	\$152,886.00	\$169,850.00	\$16,964.00	11%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	2,079.00	2,079.00	0.00	(2,079.00)	-100%
99783	Trans - Phones	2,772.00	693.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$2,772.00	\$2,772.00	\$2,079.00	\$0.00	(\$2,079.00)	-100%
Sub Department Total: 457 - Outpatient Treatment		\$722,903.98	\$738,138.11	\$1,113,137.00	\$1,054,367.00	(\$58,770.00)	-5%
Fund Revenue	Total: 730 - Mental Health	\$926,948.51	\$890,365.26	\$1,113,137.00	\$1,054,367.00	(\$58,770.00)	-5%
Fund Expenditure	Total: 730 - Mental Health	\$722,903.98	\$738,138.11	\$1,113,137.00	\$1,054,367.00	(\$58,770.00)	-5%
Fund Net	Total: 730 - Mental Health	\$204,044.53	\$152,227.15	\$0.00	\$0.00	\$0.00	-5%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 458 - Medical Service							
<u>Revenues</u>							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	593,511.13	947,878.48	773,179.00	504,403.00	(268,776.00)	-35%
33613	Medicare	23,019.40	35,150.46	28,500.00	12,500.00	(16,000.00)	-56%
33873	Records Request	4,068.41	2,889.59	0.00	1,250.00	1,250.00	N/A
Account Classification Total: IG - Intergovernmental		\$620,598.94	\$985,918.53	\$801,679.00	\$518,153.00	(\$283,526.00)	-35%
CS - Charges for Service							
33870	Medicaid	4,138.99	3,868.99	4,000.00	2,200.00	(1,800.00)	-45%
34370	Self Pay	4,551.84	4,728.01	3,500.00	5,100.00	1,600.00	46%
34440	Commercial	4,515.46	4,387.93	5,000.00	5,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$13,206.29	\$12,984.93	\$12,500.00	\$12,300.00	(\$200.00)	-2%
Sub Department Total: 458 - Medical Service		\$633,805.23	\$998,903.46	\$814,179.00	\$530,453.00	(\$283,726.00)	-35%
<u>Expenditures</u>							
PS - Personnel Services							
61730	Mental Health Manager	0.00	18,880.79	0.00	0.00	0.00	N/A
61780	Physician	135,905.42	0.00	0.00	0.00	0.00	N/A
61930	Licensed Practical Nurse	0.00	0.00	30,000.00	38,547.00	8,547.00	28%
62350	Medical Transcriptionist	0.00	22,377.19	30,472.00	0.00	(30,472.00)	-100%
62385	Certified Nursing Assistant	0.00	0.00	0.00	20,901.00	20,901.00	N/A
62390	Nurse Practitioner	38,729.03	18,824.54	33,333.00	100,000.00	66,667.00	200%
62400	Psychiatrist	201,000.00	100,019.90	83,200.00	199,680.00	116,480.00	140%
62432	Case Manager	42,840.00	44,721.95	21,686.00	0.00	(21,686.00)	-100%
62590	Specialist	0.00	18,738.72	19,469.00	0.00	(19,469.00)	-100%
62672	Mental Health RN	56,556.70	44,482.06	7,439.00	0.00	(7,439.00)	-100%
63861	Crisis Mgmt/On Call	8,736.00	6,884.00	3,000.00	0.00	(3,000.00)	-100%
63900	Overtime	1,131.20	384.29	0.00	0.00	0.00	N/A
63920	Temporary Help	0.00	6,689.13	12,000.00	0.00	(12,000.00)	-100%
63930	FICA	24,235.09	15,167.44	18,252.00	27,583.00	9,331.00	51%
63940	Workmans Compensation Tax	80.07	102.32	131.00	131.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 458 - Medical Service							
63941	Workmans Compensation	0.00	1,550.51	3,443.00	8,293.00	4,850.00	141%
63950	Medical Insurance	33,795.16	19,782.20	30,375.00	35,340.00	4,965.00	16%
63951	Life Insurance	114.80	94.80	84.00	84.00	0.00	0%
63952	Short Term Disability	95.20	90.95	82.00	82.00	0.00	0%
63960	Retirement - General	47,413.51	26,008.00	25,702.00	57,691.00	31,989.00	124%
63980	Unemployment Compensation	12,605.00	6,460.94	3,443.00	8,293.00	4,850.00	141%
63990	Cell Phone Allowance	0.00	225.00	0.00	1,440.00	1,440.00	N/A
Account Classification Total: PS - Personnel Services		\$603,237.18	\$351,484.73	\$322,111.00	\$498,065.00	\$175,954.00	55%
 MS - Material and Services							
44010	Mgmt Travel & Training	1,979.83	13.20	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	3,533.10	2,231.77	5,000.00	5,000.00	0.00	0%
44070	Supplies - Emer Med FD	0.00	0.00	300.00	300.00	0.00	0%
44100	Supplies - Office	0.00	460.47	3,230.00	1,000.00	(2,230.00)	-69%
44110	Supplies - Other	972.66	491.37	1,190.00	1,000.00	(190.00)	-16%
44114	Office Furniture	0.00	846.72	0.00	0.00	0.00	N/A
44200	Dues / Fees	418.00	81.00	750.00	750.00	0.00	0%
44300	Equip Maintenance & Repair	273.47	142.85	0.00	0.00	0.00	N/A
44640	Telephone	1,241.17	2,288.45	2,500.00	2,700.00	200.00	8%
44680	Known Hardware Maintenance	8,151.00	8,555.00	0.00	0.00	0.00	N/A
44700	Postage	13.53	15.96	25.00	200.00	175.00	700%
44710	Publications / Periodicals	0.00	0.00	200.00	200.00	0.00	0%
44970	Professional Services	63,057.44	304,438.62	457,600.00	0.00	(457,600.00)	-100%
45143	Cont Svce - Psychiatrist	0.00	0.00	0.00	0.00	0.00	N/A
45680	Client Assistance	2,196.65	1,744.37	2,000.00	300.00	(1,700.00)	-85%
45800	Refunds	0.00	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	18,013.00	18,013.00	18,013.00	20,938.00	2,925.00	16%
99782	Steering Committee User Charge	990.00	1,050.00	1,260.00	0.00	(1,260.00)	-100%
Account Classification Total: MS - Material and Services		\$100,839.85	\$340,372.78	\$492,068.00	\$32,388.00	(\$459,680.00)	-93%
Sub Department Total: 458 - Medical Service		\$704,077.03	\$691,857.51	\$814,179.00	\$530,453.00	(\$283,726.00)	-35%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 458 - Medical Service							
Fund Revenue	Total: 730 - Mental Health	\$633,805.23	\$998,903.46	\$814,179.00	\$530,453.00	(\$283,726.00)	-35%
Fund Expenditure	Total: 730 - Mental Health	\$704,077.03	\$691,857.51	\$814,179.00	\$530,453.00	(\$283,726.00)	-35%
Fund Net	Total: 730 - Mental Health	(\$70,271.80)	\$307,045.95	\$0.00	\$0.00	\$0.00	-35%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 466 - MRDD Case Management							
<u>Revenues</u>							
IG - Intergovernmental							
33081	MH 30 PSRB	12,038.64	19,943.62	0.00	0.00	0.00	N/A
33085	DD 150 Family Support	16,744.73	19,582.74	19,583.00	20,000.00	417.00	2%
33370	DD 57 Special Project	0.00	0.00	0.00	3,000.00	3,000.00	N/A
33371	DD 55	62,848.67	74,926.51	74,927.00	75,000.00	73.00	0%
33372	DD 151	25,951.43	2,100.00	0.00	10,000.00	10,000.00	N/A
33606	LA02 Eligibility	124,097.52	187,075.00	187,075.00	187,075.00	0.00	0%
33608	DD 49 In Home Support	130,551.70	168,210.09	177,407.00	205,000.00	27,593.00	16%
33615	DD 48 Case Management	631,309.68	738,549.84	738,550.00	738,550.00	0.00	0%
33621	DD 147 Quality Assurance	30,667.47	0.00	0.00	0.00	0.00	N/A
37642	M.H. 37	0.00	0.00	15,881.00	21,168.00	5,287.00	33%
Account Classification Total: IG - Intergovernmental		\$1,034,209.84	\$1,210,387.80	\$1,213,423.00	\$1,259,793.00	\$46,370.00	4%
CS - Charges for Service							
34735	DD 56 Rent Subsidy	26,125.92	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$26,125.92	\$0.00	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	11.60	2.00	0.00	50.00	50.00	N/A
Account Classification Total: MI - Miscellaneous		\$11.60	\$2.00	\$0.00	\$50.00	\$50.00	
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	150,000.00	150,000.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	
Sub Department Total: 466 - MRDD Case Management		\$1,060,347.36	\$1,210,389.80	\$1,213,423.00	\$1,409,843.00	\$196,420.00	16%
<u>Expenditures</u>							
PS - Personnel Services							
60170	Administrative Assistant	33,637.12	35,454.24	35,318.00	35,454.00	136.00	0%
61600	Office Assistant II	12,575.19	22,080.58	22,925.00	23,928.00	1,003.00	4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 466 - MRDD Case Management							
62432	Case Manager	280,118.18	324,082.34	378,123.00	344,300.00	(33,823.00)	-9%
62441	Qual Assur Case Mgr	52,337.54	0.00	0.00	0.00	0.00	N/A
62526	DD Case Manager Supervisor	53,843.76	54,982.08	54,982.00	56,060.00	1,078.00	2%
62540	DD Program Coordinator	65,459.52	66,842.64	66,843.00	66,843.00	0.00	0%
63920	Temporary Help	0.00	0.00	6,000.00	0.00	(6,000.00)	-100%
63930	FICA	33,955.93	36,368.58	43,161.00	40,284.00	(2,877.00)	-7%
63940	Workmans Compensation Tax	200.83	286.14	477.00	405.00	(72.00)	-15%
63941	Workmans Compensation	0.00	3,957.44	12,976.00	12,111.00	(865.00)	-7%
63950	Medical Insurance	71,302.70	63,249.05	103,275.00	109,275.00	6,000.00	6%
63951	Life Insurance	284.95	246.55	273.00	251.00	(22.00)	-8%
63952	Short Term Disability	236.30	236.30	265.00	245.00	(20.00)	-8%
63960	Retirement - General	48,963.99	49,005.43	61,401.00	84,254.00	22,853.00	37%
63980	Unemployment Compensation	12,303.00	11,800.23	12,976.00	12,111.00	(865.00)	-7%
Account Classification Total: PS - Personnel Services		\$665,219.01	\$668,591.60	\$798,995.00	\$785,521.00	(\$13,474.00)	-2%

MS - Material and Services

44010	Mgmt Travel & Training	1,794.83	2,792.50	2,500.00	2,500.00	0.00	0%
44040	Staff Travel & Training	4,047.11	2,827.70	3,500.00	5,000.00	1,500.00	43%
44100	Supplies - Office	2,304.21	7,783.56	3,500.00	4,900.00	1,400.00	40%
44110	Supplies - Other	1,752.65	1,947.76	1,500.00	1,000.00	(500.00)	-33%
44113	Office Equipment	0.00	0.00	0.00	3,000.00	3,000.00	N/A
44250	Vehicle Fuel	3,817.86	4,778.54	4,200.00	4,500.00	300.00	7%
44260	Vehicle Maintenance & Repair	862.74	2,427.74	1,200.00	4,000.00	2,800.00	233%
44264	Security/Alarms	1,290.00	1,787.50	1,950.00	2,000.00	50.00	3%
44270	Bldg Maintenance & Repair	280.00	0.00	0.00	0.00	0.00	N/A
44271	Bldg Maint & Repair - Richmond	275.00	4,332.50	1,500.00	4,000.00	2,500.00	167%
44300	Equip Maintenance & Repair	622.73	1,061.22	500.00	1,500.00	1,000.00	200%
44320	Grounds Maintenance & Repair	0.00	950.00	0.00	500.00	500.00	N/A
44530	Janitorial Services	0.00	2,729.65	5,400.00	5,500.00	100.00	2%
44570	Fees for Service	10,567.64	1,059.63	500.00	500.00	0.00	0%
44600	Utilities - Gas	1,312.59	2,436.16	2,500.00	2,500.00	0.00	0%
44610	Utilities - Water / Sewer	434.84	528.56	646.00	650.00	4.00	1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 466 - MRDD Case Management							
44620	Utilities - Electricity	3,611.10	8,040.32	10,151.00	10,000.00	(151.00)	-1%
44630	Garbage Pickup	478.79	827.94	960.00	960.00	0.00	0%
44640	Telephone	8,509.92	10,993.33	9,000.00	10,500.00	1,500.00	17%
44700	Postage	1,093.96	848.51	700.00	600.00	(100.00)	-14%
44710	Publications / Periodicals	120.00	0.00	100.00	150.00	50.00	50%
44735	DD 56 Rent Subsidy	26,125.92	0.00	0.00	0.00	0.00	N/A
45686	FS - Client Assistance	161,750.27	191,211.47	196,990.00	197,000.00	10.00	0%
45688	Client Assistance - LT Div	9,976.34	330.00	48,000.00	10,000.00	(38,000.00)	-79%
45800	Refunds	11,129.18	0.00	0.00	0.00	0.00	N/A
45880	Computer Software	0.00	0.00	0.00	7,050.00	7,050.00	N/A
46335	DD 51 Supported Living	8,066.00	0.00	0.00	0.00	0.00	N/A
46341	DD 57 Special Projects	0.00	0.00	0.00	3,000.00	3,000.00	N/A
99770	Internal Services	31,523.00	31,523.00	31,523.00	34,895.00	3,372.00	11%
99782	Steering Committee User Charge	2,574.00	2,520.00	2,730.00	0.00	(2,730.00)	-100%
Account Classification Total: MS - Material and Services		\$294,320.68	\$283,737.59	\$329,550.00	\$316,205.00	(\$13,345.00)	-4%
CO - Capital Outlay							
88070	Office Equipment	0.00	0.00	74,578.00	0.00	(74,578.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$74,578.00	\$0.00	(\$74,578.00)	-100%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	200.00	300.00	300.00	0.00	0%
99783	Trans - Phones	200.00	847.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$10,200.00	\$11,047.00	\$10,300.00	\$10,300.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	297,817.00	297,817.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$297,817.00	\$297,817.00	
Sub Department Total: 466 - MRDD Case Management		\$969,739.69	\$963,376.19	\$1,213,423.00	\$1,409,843.00	\$196,420.00	16%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 466 - MRDD Case Management							
Fund Revenue	Total: 730 - Mental Health	\$1,060,347.36	\$1,210,389.80	\$1,213,423.00	\$1,409,843.00	\$196,420.00	16%
Fund Expenditure	Total: 730 - Mental Health	\$969,739.69	\$963,376.19	\$1,213,423.00	\$1,409,843.00	\$196,420.00	16%
Fund Net	Total: 730 - Mental Health	\$90,607.67	\$247,013.61	\$0.00	\$0.00	\$0.00	16%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 469 - MH Supported Employment							
<u>Revenues</u>							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	125,206.47	214,730.05	72,619.00	44,399.00	(28,220.00)	-39%
33605	Title 19	133.01	729.41	0.00	0.00	0.00	N/A
37642	M.H. 37	0.00	45,000.00	110,000.00	160,000.00	50,000.00	45%
Account Classification Total: IG - Intergovernmental		\$125,339.48	\$260,459.46	\$182,619.00	\$204,399.00	\$21,780.00	12%
CS - Charges for Service							
34282	Revenues - Vending Machine	303.00	250.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$303.00	\$250.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 469 - MH Supported Employment		\$125,642.48	\$260,709.46	\$182,619.00	\$204,399.00	\$21,780.00	12%
<u>Expenditures</u>							
PS - Personnel Services							
62432	Case Manager	44,127.00	76,021.40	122,996.00	130,161.00	7,165.00	6%
62590	Specialist	36,056.90	9,900.00	0.00	0.00	0.00	N/A
63930	FICA	5,283.09	6,046.10	9,561.00	9,957.00	396.00	4%
63940	Workmans Compensation Tax	34.37	51.07	75.00	103.00	28.00	37%
63941	Workmans Compensation	0.00	644.46	2,010.00	2,994.00	984.00	49%
63950	Medical Insurance	18,003.56	14,259.08	23,557.00	27,900.00	4,343.00	18%
63951	Life Insurance	49.20	42.60	42.00	63.00	21.00	50%
63952	Short Term Disability	40.80	40.80	41.00	61.00	20.00	49%
63960	Retirement - General	8,011.83	8,592.55	13,747.00	20,826.00	7,079.00	51%
63980	Unemployment Compensation	2,589.00	1,974.07	2,010.00	2,994.00	984.00	49%
Account Classification Total: PS - Personnel Services		\$114,195.75	\$117,572.13	\$174,039.00	\$195,059.00	\$21,020.00	12%
MS - Material and Services							
44040	Staff Travel & Training	35.50	3,115.20	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	0.00	578.99	1,140.00	0.00	(1,140.00)	-100%
44110	Supplies - Other	2,116.50	1,867.04	420.00	1,440.00	1,020.00	243%
44131	Vending Machine Expense	1,112.72	210.85	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 469 - MH Supported Employment							
44250	Vehicle Fuel	3,230.01	2,309.44	2,000.00	1,200.00	(800.00)	-40%
44260	Vehicle Maintenance & Repair	885.70	1,949.72	450.00	1,300.00	850.00	189%
44590	Committee Expenses	0.00	0.00	0.00	400.00	400.00	N/A
44640	Telephone	867.32	1,870.43	1,750.00	3,100.00	1,350.00	77%
45600	Socialization Therapy	220.96	600.00	900.00	400.00	(500.00)	-56%
99782	Steering Committee User Charge	396.00	420.00	420.00	0.00	(420.00)	-100%
Account Classification Total: MS - Material and Services		\$8,864.71	\$12,921.67	\$8,580.00	\$9,340.00	\$760.00	9%
IF - Interfund Transfers							
99783	Trans - Phones	0.00	154.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$154.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 469 - MH Supported Employment		\$123,060.46	\$130,647.80	\$182,619.00	\$204,399.00	\$21,780.00	12%
Fund Revenue Total: 730 - Mental Health		\$125,642.48	\$260,709.46	\$182,619.00	\$204,399.00	\$21,780.00	12%
Fund Expenditure Total: 730 - Mental Health		\$123,060.46	\$130,647.80	\$182,619.00	\$204,399.00	\$21,780.00	12%
Fund Net Total: 730 - Mental Health		\$2,582.02	\$130,061.66	\$0.00	\$0.00	\$0.00	12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 470 - Phoenix Place							
<u>Revenues</u>							
IG - Intergovernmental							
33081	MH 30 PSRB	11,229.49	5,957.26	0.00	0.00	0.00	N/A
33083	MH 20 Non Residential Adult	35,492.04	35,492.04	40,227.00	35,492.00	(4,735.00)	-12%
33084	MH 28 Residential Treatment	484,128.36	517,477.64	453,105.00	409,527.00	(43,578.00)	-10%
33601	JBH Acute Care Contract	481,800.00	481,800.00	481,800.00	481,800.00	0.00	0%
33612	Grants - Transportation	2,354.00	0.00	0.00	0.00	0.00	N/A
34745	Non Resident adult MH	11,340.54	0.00	0.00	0.00	0.00	N/A
37642	M.H. 37	0.00	0.00	5,294.00	5,294.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$1,026,344.43	\$1,040,726.94	\$980,426.00	\$932,113.00	(\$48,313.00)	-5%
CS - Charges for Service							
33095	Secure Transport	4,353.08	4,204.50	3,000.00	1,000.00	(2,000.00)	-67%
33614	Respite Care	12,555.00	3,901.71	10,000.00	7,000.00	(3,000.00)	-30%
33870	Medicaid	15,752.85	729.40	40,000.00	0.00	(40,000.00)	-100%
34370	Self Pay	150,494.82	64,310.13	55,000.00	73,500.00	18,500.00	34%
Account Classification Total: CS - Charges for Service		\$183,155.75	\$73,145.74	\$108,000.00	\$81,500.00	(\$26,500.00)	-25%
TI - Interfund Transfers							
39201	Trans - MH Admin	0.00	125,525.00	528,883.00	467,726.00	(61,157.00)	-12%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$125,525.00	\$528,883.00	\$467,726.00	(\$61,157.00)	-12%
Sub Department Total: 470 - Phoenix Place		\$1,209,500.18	\$1,239,397.68	\$1,617,309.00	\$1,481,339.00	(\$135,970.00)	-8%
<u>Expenditures</u>							
PS - Personnel Services							
61610	Office Assistant III	19,685.99	24,316.64	24,633.00	25,722.00	1,089.00	4%
61733	Clinical Care Coord	47,551.12	50,734.95	53,018.00	55,409.00	2,391.00	5%
62390	Nurse Practitioner	0.00	1,459.50	0.00	0.00	0.00	N/A
62550	MH Therapist	0.00	0.00	45,066.00	46,867.00	1,801.00	4%
62590	Specialist	0.00	6,617.52	33,469.00	39,088.00	5,619.00	17%
63649	Lead Residential Specialist	40,019.20	37,723.14	17,893.00	0.00	(17,893.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 470 - Phoenix Place							
63650	Residential Case Manager	40,551.00	0.00	83,521.00	39,747.00	(43,774.00)	-52%
63654	Residential Specialist	423,178.78	445,608.53	483,525.00	506,911.00	23,386.00	5%
63656	Residential RN	58,212.00	60,996.24	63,597.00	62,964.00	(633.00)	-1%
63659	Program Adm	36,054.72	19,021.03	68,808.00	64,821.00	(3,987.00)	-6%
63660	Residential Program Mgr	0.00	25,356.54	61,778.00	0.00	(61,778.00)	-100%
63861	Crisis Mgmt/On Call	980.00	1,340.00	16,300.00	22,500.00	6,200.00	38%
63900	Overtime	4,035.10	4,642.40	5,500.00	6,000.00	500.00	9%
63910	Secure Transport	21,395.08	41,484.50	40,489.00	32,095.00	(8,394.00)	-21%
63920	Temporary Help	0.00	3,662.12	0.00	0.00	0.00	N/A
63930	FICA	48,609.82	53,385.99	76,389.00	69,086.00	(7,303.00)	-10%
63940	Workmans Compensation Tax	374.05	536.77	941.00	788.00	(153.00)	-16%
63941	Workmans Compensation	0.00	5,969.19	22,967.00	20,771.00	(2,196.00)	-10%
63950	Medical Insurance	102,322.17	90,273.70	146,610.00	154,380.00	7,770.00	5%
63951	Life Insurance	348.23	296.28	399.00	376.00	(23.00)	-6%
63952	Short Term Disability	288.83	284.25	388.00	367.00	(21.00)	-5%
63960	Retirement - General	52,148.40	49,961.59	83,879.00	107,667.00	23,788.00	28%
63980	Unemployment Compensation	17,770.00	17,004.82	22,967.00	20,771.00	(2,196.00)	-10%
63990	Cell Phone Allowance	720.00	760.00	960.00	960.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$914,244.49	\$941,435.70	\$1,353,097.00	\$1,277,290.00	(\$75,807.00)	-6%

MS - Material and Services

44010	Mgmt Travel & Training	473.00	115.00	500.00	600.00	100.00	20%
44040	Staff Travel & Training	1,314.78	2,242.41	1,000.00	3,000.00	2,000.00	200%
44070	Supplies - Emer Med FD	44.20	0.00	0.00	0.00	0.00	N/A
44090	Operating Expenses	500.00	0.00	0.00	0.00	0.00	N/A
44100	Supplies - Office	3,293.09	1,565.15	1,500.00	1,200.00	(300.00)	-20%
44110	Supplies - Other	17,635.97	16,284.80	16,000.00	7,000.00	(9,000.00)	-56%
44113	Office Equipment	0.00	867.78	200.00	200.00	0.00	0%
44132	Secure Transport	3,169.15	5,253.77	5,000.00	1,000.00	(4,000.00)	-80%
44143	Supplies - Respite	470.10	154.64	500.00	400.00	(100.00)	-20%
44250	Vehicle Fuel	5,185.06	6,187.79	4,000.00	3,000.00	(1,000.00)	-25%
44260	Vehicle Maintenance & Repair	1,067.52	2,964.07	1,500.00	2,500.00	1,000.00	67%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 470 - Phoenix Place							
44264	Security/Alarms	150.00	600.00	600.00	600.00	0.00	0%
44270	Bldg Maintenance & Repair	5,126.96	3,321.29	5,000.00	9,757.00	4,757.00	95%
44300	Equip Maintenance & Repair	4,345.48	3,134.66	3,000.00	2,000.00	(1,000.00)	-33%
44320	Grounds Maintenance & Repair	0.00	485.00	5,000.00	3,000.00	(2,000.00)	-40%
44530	Janitorial Services	0.00	6,259.50	11,400.00	11,400.00	0.00	0%
44570	Fees for Service	2,392.38	2,917.94	3,000.00	3,000.00	0.00	0%
44600	Utilities - Gas	4,797.73	4,263.16	5,900.00	3,500.00	(2,400.00)	-41%
44610	Utilities - Water / Sewer	2,814.91	3,973.48	5,300.00	4,500.00	(800.00)	-15%
44620	Utilities - Electricity	9,678.52	9,889.17	13,900.00	3,200.00	(10,700.00)	-77%
44622	Utilities - Cable TV	1,452.62	673.90	1,500.00	900.00	(600.00)	-40%
44630	Garbage Pickup	2,293.08	2,497.99	3,800.00	1,500.00	(2,300.00)	-61%
44640	Telephone	11,462.06	9,415.01	12,000.00	5,500.00	(6,500.00)	-54%
44670	Equipment	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
44700	Postage	107.23	70.29	150.00	100.00	(50.00)	-33%
44710	Publications / Periodicals	121.00	144.00	200.00	400.00	200.00	100%
44745	Non Resident Adult MH	2,564.50	0.00	0.00	0.00	0.00	N/A
45020	Contract Services	5,142.00	3,537.48	4,992.00	4,992.00	0.00	0%
45600	Socialization Therapy	2,831.63	924.54	790.00	3,300.00	2,510.00	318%
45680	Client Assistance	757.61	798.98	1,000.00	1,800.00	800.00	80%
46600	Food	42,642.97	37,521.29	47,000.00	30,000.00	(17,000.00)	-36%
99782	Steering Committee User Charge	3,366.00	3,570.00	3,780.00	0.00	(3,780.00)	-100%
Account Classification Total: MS - Material and Services		\$135,199.55	\$129,633.09	\$168,512.00	\$108,349.00	(\$60,163.00)	-36%
CO - Capital Outlay							
88360	Equipment	549.99	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$549.99	\$0.00	\$0.00	\$0.00	\$0.00	0%
DS - Debt Service							
99950	Interfund Loan Principal	76,635.92	92,764.14	95,700.00	95,700.00	0.00	0%
99960	Interfund Loan Interest	1,664.08	2,935.86	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$78,300.00	\$95,700.00	\$95,700.00	\$95,700.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 470 - Phoenix Place							
	Sub Department Total: 470 - Phoenix Place	\$1,128,294.03	\$1,166,768.79	\$1,617,309.00	\$1,481,339.00	(\$135,970.00)	-8%
	Fund Revenue Total: 730 - Mental Health	\$1,209,500.18	\$1,239,397.68	\$1,617,309.00	\$1,481,339.00	(\$135,970.00)	-8%
	Fund Expenditure Total: 730 - Mental Health	\$1,128,294.03	\$1,166,768.79	\$1,617,309.00	\$1,481,339.00	(\$135,970.00)	-8%
	Fund Net Total: 730 - Mental Health	\$81,206.15	\$72,628.89	\$0.00	\$0.00	\$0.00	-8%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 472 - MH Subcontractors							
<u>Revenues</u>							
IG - Intergovernmental							
33079	Oregon Health Plan/JBH	0.00	0.00	784,924.00	817,027.00	32,103.00	4%
33086	AD 66A ITRS	90,745.85	90,745.85	0.00	0.00	0.00	N/A
33318	Child Adolscent Health	89,406.74	72,840.61	0.00	0.00	0.00	N/A
33460	SB 1065 Correct & Drug	27,177.36	19,121.51	33,000.00	5,000.00	(28,000.00)	-85%
33590	HB 2145 County Share	50,140.11	57,656.47	52,000.00	50,000.00	(2,000.00)	-4%
34605	Projects - County Drug	65,566.99	206,288.00	139,548.00	139,548.00	0.00	0%
34606	Federal Drug Court Grant	0.00	91,458.00	138,181.00	138,181.00	0.00	0%
34610	AD 61 ALC resident	686,565.00	688,446.00	688,446.00	275,500.00	(412,946.00)	-60%
34651	Services - AD Resident Capacity	160,600.00	161,040.00	161,040.00	161,040.00	0.00	0%
34730	AD 70 Prev/Ely Detect	77,000.00	93,500.00	0.00	0.00	0.00	N/A
37642	M.H. 37	0.00	0.00	635,217.00	654,000.00	18,783.00	3%
Account Classification Total: IG - Intergovernmental		\$1,247,202.05	\$1,481,096.44	\$2,632,356.00	\$2,240,296.00	(\$392,060.00)	-15%
CS - Charges for Service							
34650	AD 66 Drug Outpatient	411,147.96	346,760.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$411,147.96	\$346,760.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 472 - MH Subcontractors		\$1,658,350.01	\$1,827,856.44	\$2,632,356.00	\$2,240,296.00	(\$392,060.00)	-15%
<u>Expenditures</u>							
Department: 451 - Mental Health							
Sub Department: 472 - MH Subcontractors							
PS - Personnel Services							
61495	Office Technician	11,356.35	10,282.37	14,201.00	16,088.00	1,887.00	13%
63930	FICA	792.71	706.40	1,086.00	1,231.00	145.00	13%
63940	Workmans Compensation Tax	9.75	8.78	19.00	17.00	(2.00)	-11%
63941	Workmans Compensation	0.00	61.62	327.00	370.00	43.00	13%
63950	Medical Insurance	0.00	0.00	4,050.00	4,650.00	600.00	15%
63951	Life Insurance	10.20	10.59	11.00	21.00	10.00	91%
63952	Short Term Disability	8.50	10.20	10.00	20.00	10.00	100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 472 - MH Subcontractors							
63960	Retirement - General	1,134.43	1,028.13	1,562.00	2,574.00	1,012.00	65%
63980	Unemployment Compensation	250.00	236.25	327.00	370.00	43.00	13%
Account Classification Total: PS - Personnel Services		\$13,561.94	\$12,344.34	\$21,593.00	\$25,341.00	\$3,748.00	17%
 MS - Material and Services							
44110	Supplies - Other	0.00	0.00	0.00	1,700.00	1,700.00	N/A
44121	MH37	0.00	0.00	586,720.00	600,000.00	13,280.00	2%
44571	MH 2145 LFS - Service Fee	24,939.53	36,000.00	36,000.00	36,000.00	0.00	0%
44572	MH 2145 KADA - Service Fee	3,500.01	0.00	0.00	0.00	0.00	N/A
44573	Special Project Drug CRT Grant	139,540.00	135,597.59	139,548.00	139,548.00	0.00	0%
44574	Federal Drug Court Grant	0.00	88,045.21	138,181.00	138,181.00	0.00	0%
44590	Committee Expenses	125.65	35.52	300.00	100.00	(200.00)	-67%
44745	Non Resident Adult MH	0.00	2,000.00	0.00	0.00	0.00	N/A
44970	Professional Services	0.00	0.00	1,500.00	0.00	(1,500.00)	-100%
45636	Child Outpatient - OHP	0.00	0.00	690,027.00	690,027.00	0.00	0%
45637	Adult Outpatient - OHP	0.00	0.00	127,000.00	127,000.00	0.00	0%
45675	AD 66/Juvenile	75,036.03	77,044.00	0.00	0.00	0.00	N/A
46273	AD Residential Capacity S	160,600.00	161,040.00	161,040.00	161,040.00	0.00	0%
46278	AD 66 Drug CT Funding	45,277.96	41,392.00	0.00	0.00	0.00	N/A
46280	AD 61 ALC Residential	686,565.00	688,446.00	688,446.00	275,500.00	(412,946.00)	-60%
46282	LADPC SB 1065	0.00	0.00	33,000.00	45,859.00	12,859.00	39%
46286	AD 66A ITRS	83,410.56	93,467.85	0.00	0.00	0.00	N/A
46321	AD 66 Adult Drug Outpt	158,533.89	139,116.00	1.00	0.00	(1.00)	-100%
46323	AD66 Best Care/Drug Out Patient	44,207.36	52,280.04	0.00	0.00	0.00	N/A
46326	Child Ad MH 22	3,728.77	7,427.46	0.00	0.00	0.00	N/A
46327	Child Crisis Expense	8,501.40	9,133.18	9,000.00	0.00	(9,000.00)	-100%
46852	AD 70 Prevention	80,000.00	93,500.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$1,513,966.16	\$1,624,524.85	\$2,610,763.00	\$2,214,955.00	(\$395,808.00)	-15%
Sub Department Total: 472 - MH Subcontractors		\$1,527,528.10	\$1,636,869.19	\$2,632,356.00	\$2,240,296.00	(\$392,060.00)	-15%
Fund Revenue Total: 730 - Mental Health		\$1,658,350.01	\$1,827,856.44	\$2,632,356.00	\$2,240,296.00	(\$392,060.00)	-15%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 730 - Mental Health

Department: 451 - Mental Health

Sub Department: 472 - MH Subcontractors

Fund Expenditure	Total: 730 - Mental Health	\$1,527,528.10	\$1,636,869.19	\$2,632,356.00	\$2,240,296.00	(\$392,060.00)	-15%
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Fund Net	Total: 730 - Mental Health	\$130,821.91	\$190,987.25	\$0.00	\$0.00	\$0.00	-15%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 473 - Reach Properties							
<u>Revenues</u>							
CS - Charges for Service							
32200	Rental Income	0.00	0.00	11,040.00	12,120.00	1,080.00	10%
36072	Rent - White Ave	7,800.00	7,800.00	7,800.00	12,120.00	4,320.00	55%
36073	Rent - Reclamation	5,400.00	5,400.00	5,400.00	12,120.00	6,720.00	124%
Account Classification Total: CS - Charges for Service		\$13,200.00	\$13,200.00	\$24,240.00	\$36,360.00	\$12,120.00	50%
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	-100%
TI - Interfund Transfers							
37461	Trans - Reserve	0.00	0.00	25,173.00	0.00	(25,173.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$25,173.00	\$0.00	(\$25,173.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	27,452.00	27,452.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$27,452.00	\$27,452.00	
Sub Department Total: 473 - Reach Properties		\$13,200.00	\$13,200.00	\$51,413.00	\$63,812.00	\$12,399.00	24%
<u>Expenditures</u>							
MS - Material and Services							
44264	Security/Alarms	1,872.50	0.00	2,000.00	0.00	(2,000.00)	-100%
44270	Bldg Maintenance & Repair	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
44272	Bldg Maint & Repair - White	70.00	204.95	0.00	1,000.00	1,000.00	N/A
44273	Bldg Maint & Repair - Vine	2,220.00	0.00	0.00	2,000.00	2,000.00	N/A
44274	Bldg Maint & Repair - Reclam	35.00	35.00	0.00	1,000.00	1,000.00	N/A
44600	Utilities - Gas	2,899.65	0.00	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	695.91	0.00	0.00	0.00	0.00	N/A
44620	Utilities - Electricity	1,931.39	0.00	0.00	0.00	0.00	N/A
44670	Equipment	0.00	0.00	0.00	1,000.00	1,000.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 730 - Mental Health							
Department: 451 - Mental Health							
Sub Department: 473 - Reach Properties							
Account Classification Total: MS - Material and Services		\$9,724.45	\$239.95	\$12,000.00	\$5,000.00	(\$7,000.00)	-58%
DS - Debt Service							
99910	Note Payable Principal	7,007.32	7,662.36	7,000.00	9,000.00	2,000.00	29%
99920	Note Payable Interest	6,192.68	5,537.64	6,200.00	4,200.00	(2,000.00)	-32%
Account Classification Total: DS - Debt Service		\$13,200.00	\$13,200.00	\$13,200.00	\$13,200.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	2,000.00	2,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	26,213.00	0.00	(26,213.00)	-100%
99980	Reserve Future Expenditures	0.00	0.00	0.00	43,612.00	43,612.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$0.00	\$26,213.00	\$43,612.00	\$17,399.00	66%
Sub Department Total: 473 - Reach Properties		\$22,924.45	\$13,439.95	\$51,413.00	\$63,812.00	\$12,399.00	24%
Fund Revenue	Total: 730 - Mental Health	\$13,200.00	\$13,200.00	\$51,413.00	\$63,812.00	\$12,399.00	24%
Fund Expenditure	Total: 730 - Mental Health	\$22,924.45	\$13,439.95	\$51,413.00	\$63,812.00	\$12,399.00	24%
Fund Net	Total: 730 - Mental Health	(\$9,724.45)	(\$239.95)	\$0.00	\$0.00	\$0.00	24%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9338 - Mental Health - Rent Reserve-DD							
Department: 451 - Mental Health							
Sub Department: 473 - Reach Properties							
<u>Revenues</u>							
CS - Charges for Service							
32200	Rental Income	14,298.80	11,040.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$14,298.80	\$11,040.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,005.72	101.48	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$1,005.72	\$101.48	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	15,453.67	13,643.43	25,173.00	0.00	(25,173.00)	-100%
Account Classification Total: FB - Fund Balances		\$15,453.67	\$13,643.43	\$25,173.00	\$0.00	(\$25,173.00)	-100%
Sub Department Total: 473 - Reach Properties		\$30,758.19	\$24,784.91	\$25,173.00	\$0.00	(\$25,173.00)	-100%
<u>Expenditures</u>							
MS - Material and Services							
44270	Bldg Maintenance & Repair	7,620.90	60.00	0.00	0.00	0.00	N/A
44272	Bldg Maint & Repair - White	7,635.07	0.00	0.00	0.00	0.00	N/A
44274	Bldg Maint & Repair - Reclam	1,858.79	152.50	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$17,114.76	\$212.50	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99120	Trans - Mental Health	0.00	0.00	25,173.00	0.00	(25,173.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$25,173.00	\$0.00	(\$25,173.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	13,643.43	24,572.41	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$13,643.43	\$24,572.41	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 473 - Reach Properties		\$30,758.19	\$24,784.91	\$25,173.00	\$0.00	(\$25,173.00)	-100%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9338 - Mental Health - Rent Reserve-DD							
Department: 451 - Mental Health							
Sub Department: 473 - Reach Properties							
Fund Revenue	Total: 9338 - Mental Health - Rent Reserve-DD	\$30,758.19	\$24,784.91	\$25,173.00	\$0.00	(\$25,173.00)	-100%
Fund Expenditure	Total: 9338 - Mental Health - Rent Reserve-DD	\$30,758.19	\$24,784.91	\$25,173.00	\$0.00	(\$25,173.00)	-100%
Fund Net	Total: 9338 - Mental Health - Rent Reserve-DD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 435 - Landfill Site Reserves							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	57,118.43	29,619.63	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$57,118.43	\$29,619.63	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39030	Trans - Solid Waste	116,964.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$116,964.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	6,153,223.46	6,210,341.89	5,624,278.00	0.00	(5,624,278.00)	-100%
Account Classification Total: FB - Fund Balances		\$6,153,223.46	\$6,210,341.89	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
Revenues Total		\$6,327,305.89	\$6,239,961.52	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
<u>Expenditures</u>							
MS - Material and Services							
44330	Closure and Post-Closure Care	116,964.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$116,964.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99210	Trans - Landfill Site Reserve	0.00	0.00	5,624,278.00	0.00	(5,624,278.00)	-100%
99211	Trans - Solid Waste Operating	0.00	827,568.02	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$827,568.02	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	6,210,341.89	5,412,393.50	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$6,210,341.89	\$5,412,393.50	\$0.00	\$0.00	\$0.00	0%
Expenditures Total		\$6,327,305.89	\$6,239,961.52	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
Fund Revenue	Total: 435 - Landfill Site Reserves	\$6,327,305.89	\$6,239,961.52	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
Fund Expenditure	Total: 435 - Landfill Site Reserves	\$6,327,305.89	\$6,239,961.52	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 435 - Landfill Site Reserves

Fund Net	Total: 435 - Landfill Site Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 435 - Landfill Site Reserves							
Department: 510 - Solid Waste							
Sub Department: 513 - Landfill Site							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	7,520.02	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$7,520.02	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	820,048.00	827,568.02	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$820,048.00	\$827,568.02	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 513 - Landfill Site		\$827,568.02	\$827,568.02	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
IF - Interfund Transfers							
99211	Trans - Solid Waste Operating	0.00	827,568.02	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$827,568.02	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	827,568.02	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$827,568.02	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 513 - Landfill Site		\$827,568.02	\$827,568.02	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 435 - Landfill Site Reserves	\$827,568.02	\$827,568.02	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 435 - Landfill Site Reserves	\$827,568.02	\$827,568.02	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 435 - Landfill Site Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 435 - Landfill Site Reserves							
Department: 510 - Solid Waste							
Sub Department: 514 - Landfill Clousure							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	49,598.41	29,619.63	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$49,598.41	\$29,619.63	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39030	Trans - Solid Waste	116,964.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$116,964.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	5,333,175.46	5,382,773.87	5,624,278.00	0.00	(5,624,278.00)	-100%
Account Classification Total: FB - Fund Balances		\$5,333,175.46	\$5,382,773.87	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
Sub Department Total: 514 - Landfill Clousure		\$5,499,737.87	\$5,412,393.50	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
<u>Expenditures</u>							
MS - Material and Services							
44330	Closure and Post-Closure Care	116,964.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$116,964.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99210	Trans - Landfill Site Reserve	0.00	0.00	5,624,278.00	0.00	(5,624,278.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	5,382,773.87	5,412,393.50	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$5,382,773.87	\$5,412,393.50	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 514 - Landfill Clousure		\$5,499,737.87	\$5,412,393.50	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%
Fund Revenue Total: 435 - Landfill Site Reserves		\$5,499,737.87	\$5,412,393.50	\$5,624,278.00	\$0.00	(\$5,624,278.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
34160	Franchise Fee - Solid Waste	46,244.58	45,104.66	115,000.00	109,387.00	(5,613.00)	-5%
34231	Fees - NSF Check	460.00	280.00	400.00	400.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$46,704.58	\$45,384.66	\$115,400.00	\$109,787.00	(\$5,613.00)	-5%
CS - Charges for Service							
34470	Fees - Solid Waste	3,756,001.33	3,922,786.49	4,000,000.00	4,000,000.00	0.00	0%
34471	Free Dump	41,287.02	232,905.24	70,000.00	70,000.00	0.00	0%
36130	Sales - Scrap Metal	0.00	0.00	17,000.00	17,000.00	0.00	0%
36131	Fees - E Waste	0.00	0.00	5,000.00	5,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$3,797,288.35	\$4,155,691.73	\$4,092,000.00	\$4,092,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	7,627.39	14,431.73	45,000.00	52,400.00	7,400.00	16%
Account Classification Total: IN - Interest		\$7,627.39	\$14,431.73	\$45,000.00	\$52,400.00	\$7,400.00	16%
MI - Miscellaneous							
36100	Miscellaneous	0.00	5,065.77	500.00	500.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$0.00	\$5,065.77	\$500.00	\$500.00	\$0.00	0%
TI - Interfund Transfers							
37461	Trans - Reserve	0.00	827,568.02	5,624,278.00	0.00	(5,624,278.00)	-100%
39030	Trans - Solid Waste	210,300.00	210,300.00	425,560.00	210,000.00	(215,560.00)	-51%
39033	Trans - Equipment Rent	1,253,486.66	0.00	0.00	0.00	0.00	N/A
39220	Trans - Recycling	68,000.00	11,000.00	21,883.00	0.00	(21,883.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$1,531,786.66	\$1,048,868.02	\$6,071,721.00	\$210,000.00	(\$5,861,721.00)	-97%
FB - Fund Balances							
31001	Beginning Fund Balance	446,932.95	1,919,801.62	2,647,892.00	8,350,240.00	5,702,348.00	215%
Account Classification Total: FB - Fund Balances		\$446,932.95	\$1,919,801.62	\$2,647,892.00	\$8,350,240.00	\$5,702,348.00	215%
Revenues Total		\$5,830,339.93	\$7,189,243.53	\$12,972,513.00	\$12,814,927.00	(\$157,586.00)	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
<u>Expenditures</u>							
PS - Personnel Services							
61555	Accounting Specialist	0.00	0.00	30,961.00	31,270.00	309.00	1%
62690	Foreman	47,596.41	50,792.64	53,053.00	53,904.00	851.00	2%
63020	Facility Mtc Worker II	2,927.37	3,084.87	3,196.00	3,337.00	141.00	4%
63151	SW Lead Maintenance Worker	46,326.28	49,232.50	48,880.00	49,068.00	188.00	0%
63152	Pks/SW Ops Manager	58,212.00	59,436.00	59,436.00	59,436.00	0.00	0%
63160	SW Site Attendant	377,120.03	366,230.55	422,980.00	424,053.00	1,073.00	0%
63165	Recycling Attendant	8,560.25	9,160.68	37,828.00	37,974.00	146.00	0%
63170	Solid Waste/Parks Director	65,726.63	70,079.50	73,233.00	75,816.00	2,583.00	4%
63190	Landfill/Maint Worker	116,887.71	124,054.97	160,715.00	163,855.00	3,140.00	2%
63191	Landfill Mechanic	37,318.32	39,646.32	41,060.00	42,854.00	1,794.00	4%
63192	Chemult Landfill Operator	39,514.40	42,292.48	42,910.00	43,075.00	165.00	0%
63900	Overtime	14,464.49	19,913.10	50,000.00	50,000.00	0.00	0%
63920	Temporary Help	24,226.16	65,680.70	65,765.00	66,343.00	578.00	1%
63930	FICA	58,820.17	65,390.23	83,386.00	84,225.00	839.00	1%
63940	Workmans Compensation Tax	486.87	665.54	1,112.00	1,040.00	(72.00)	-6%
63941	Workmans Compensation	0.00	17,113.43	25,070.00	25,323.00	253.00	1%
63950	Medical Insurance	164,367.04	143,601.77	221,130.00	253,890.00	32,760.00	15%
63951	Life Insurance	600.97	488.59	578.00	583.00	5.00	1%
63952	Short Term Disability	498.50	474.64	569.00	569.00	0.00	0%
63960	Retirement - General	80,608.54	82,490.34	107,168.00	157,543.00	50,375.00	47%
63980	Unemployment Compensation	20,566.00	21,215.01	25,070.00	25,323.00	253.00	1%
Account Classification Total: PS - Personnel Services		\$1,164,828.14	\$1,231,043.86	\$1,554,100.00	\$1,649,481.00	\$95,381.00	6%
MS - Material and Services							
44010	Mgmt Travel & Training	398.00	591.00	500.00	1,000.00	500.00	100%
44040	Staff Travel & Training	334.20	400.00	500.00	500.00	0.00	0%
44100	Supplies - Office	4,112.43	6,903.13	7,001.00	7,000.00	(1.00)	0%
44110	Supplies - Other	10,698.10	14,079.64	10,000.00	15,000.00	5,000.00	50%
44114	Office Furniture	399.99	0.00	500.00	1,500.00	1,000.00	200%
44200	Dues / Fees	2,609.75	2,115.75	4,000.00	4,000.00	0.00	0%
44250	Vehicle Fuel	110,724.10	122,266.51	200,000.00	200,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	4,802.92	8,323.67	10,000.00	30,500.00	20,500.00	205%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
44275	Litter Patrol	6,582.41	6,300.00	10,000.00	10,000.00	0.00	0%
44276	Building Repair	4,200.58	3,737.83	5,000.00	5,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	100.00	0.00	0%
44290	Uniform Maintenance & Repair	5,557.17	4,880.00	6,000.00	6,000.00	0.00	0%
44300	Equip Maintenance & Repair	107,261.83	144,524.21	100,000.00	160,000.00	60,000.00	60%
44320	Grounds Maintenance & Repair	7,558.57	11,737.20	75,000.00	60,000.00	(15,000.00)	-20%
44330	Closure and Post-Closure Care	(116,964.00)	0.00	400,000.00	0.00	(400,000.00)	-100%
44440	Audit Fees	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44490	Franchised Haul & Distribution	1,897,971.67	1,754,024.10	2,000,000.00	2,000,000.00	0.00	0%
44500	Consultant Services	18,025.00	24,940.75	32,717.00	70,000.00	37,283.00	114%
44570	Fees for Service	0.00	83.44	1,000.00	1,000.00	0.00	0%
44620	Utilities - Electricity	7,799.46	8,991.77	7,500.00	9,000.00	1,500.00	20%
44633	E Waste Costs	0.00	0.00	10,000.00	10,000.00	0.00	0%
44640	Telephone	15,073.41	12,214.76	14,200.00	9,500.00	(4,700.00)	-33%
44670	Equipment	0.00	4,920.95	6,000.00	10,000.00	4,000.00	67%
44700	Postage	1,309.64	1,359.44	1,500.00	1,500.00	0.00	0%
44870	Tire Recycling Costs	0.00	0.00	9,000.00	11,500.00	2,500.00	28%
44910	Forest Patrol Assessment	712.59	727.85	1,000.00	1,000.00	0.00	0%
44912	Free Dump / Litter	43,663.86	237,069.84	70,000.00	70,000.00	0.00	0%
45000	Equipment Rental / Lease	1,643.05	1,708.28	5,000.00	5,000.00	0.00	0%
45015	Administration Fees	0.00	0.00	135,234.00	57,385.00	(77,849.00)	-58%
45020	Contract Services	3,569.03	9,185.38	5,000.00	10,000.00	5,000.00	100%
45111	Software Support	0.00	1,944.59	5,000.00	3,000.00	(2,000.00)	-40%
45560	Weed Control Services	1,505.64	2,138.90	5,000.00	5,000.00	0.00	0%
47420	Per Ton Fee	16,384.27	26,046.41	50,000.00	50,000.00	0.00	0%
99755	Risk Management	0.00	0.00	14,579.00	14,840.00	261.00	2%
99760	Insurance/Liability	19,431.00	19,431.00	23,748.00	27,788.00	4,040.00	17%
99765	Insurance/Workmans Compensation	56,567.00	38,923.36	0.00	0.00	0.00	N/A
99770	Internal Services	41,928.00	41,928.00	41,928.00	112,601.00	70,673.00	169%
99780	Space Rent	3,480.00	3,518.00	3,570.00	3,599.00	29.00	1%
Account Classification Total: MS - Material and Services		\$2,277,339.67	\$2,515,015.76	\$3,270,577.00	\$2,984,813.00	(\$285,764.00)	-9%
CO - Capital Outlay							
88000	Vehicles Other	0.00	0.00	120,000.00	0.00	(120,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
88010	Vehicles Truck	0.00	0.00	80,000.00	0.00	(80,000.00)	-100%
88360	Equipment	3,882.50	0.00	200,000.00	0.00	(200,000.00)	-100%
88760	Computer Equipment	0.00	0.00	0.00	0.00	0.00	N/A
88900	Heavy Equipment	0.00	0.00	1,565,300.00	399,930.00	(1,165,370.00)	-74%
Account Classification Total: CO - Capital Outlay		\$3,882.50	\$0.00	\$1,965,300.00	\$399,930.00	(\$1,565,370.00)	-80%
IF - Interfund Transfers							
99027	Trans - CDD	0.00	0.00	255,255.00	0.00	(255,255.00)	-100%
99040	Trans - General Fund	137,224.00	137,224.00	0.00	0.00	0.00	N/A
99210	Trans - Landfill Site Reserve	116,964.00	0.00	215,560.00	0.00	(215,560.00)	-100%
99460	Trans - Equip Rent & Revolving	180,300.00	180,300.00	180,000.00	180,000.00	0.00	0%
99830	Trans - Vehicle Reserve	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$464,488.00	\$347,524.00	\$680,815.00	\$210,000.00	(\$470,815.00)	-69%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	21,883.00	310,993.00	289,110.00	1321%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$21,883.00	\$310,993.00	\$289,110.00	1321%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	1,778,810.00	1,778,810.00	N/A
99980	Reserve Future Expenditures	0.00	0.00	5,479,838.00	5,480,900.00	1,062.00	0%
99981	Unappropriated Fund Balance	1,919,801.62	3,095,659.91	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,919,801.62	\$3,095,659.91	\$5,479,838.00	\$7,259,710.00	\$1,779,872.00	32%
Expenditures Total		\$5,830,339.93	\$7,189,243.53	\$12,972,513.00	\$12,814,927.00	(\$157,586.00)	-1%
Fund Revenue	Total: 520 - Solid Waste	\$5,830,339.93	\$7,189,243.53	\$12,972,513.00	\$12,814,927.00	(\$157,586.00)	-1%
Fund Expenditure	Total: 520 - Solid Waste	\$5,830,339.93	\$7,189,243.53	\$12,972,513.00	\$12,814,927.00	(\$157,586.00)	-1%
Fund Net	Total: 520 - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 510 - Solid Waste							
Sub Department: 511 - Solid Waste							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
34160	Franchise Fee - Solid Waste	46,244.58	45,104.66	115,000.00	109,387.00	(5,613.00)	-5%
34231	Fees - NSF Check	460.00	280.00	400.00	400.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$46,704.58	\$45,384.66	\$115,400.00	\$109,787.00	(\$5,613.00)	-5%
CS - Charges for Service							
34470	Fees - Solid Waste	3,756,001.33	3,922,786.49	4,000,000.00	4,000,000.00	0.00	0%
34471	Free Dump	41,287.02	232,905.24	70,000.00	70,000.00	0.00	0%
36130	Sales - Scrap Metal	0.00	0.00	17,000.00	17,000.00	0.00	0%
36131	Fees - E Waste	0.00	0.00	5,000.00	5,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$3,797,288.35	\$4,155,691.73	\$4,092,000.00	\$4,092,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	5,160.27	5,745.14	5,000.00	6,000.00	1,000.00	20%
Account Classification Total: IN - Interest		\$5,160.27	\$5,745.14	\$5,000.00	\$6,000.00	\$1,000.00	20%
MI - Miscellaneous							
36100	Miscellaneous	0.00	5,065.77	500.00	500.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$0.00	\$5,065.77	\$500.00	\$500.00	\$0.00	0%
TI - Interfund Transfers							
37461	Trans - Reserve	0.00	827,568.02	0.00	0.00	0.00	N/A
39220	Trans - Recycling	0.00	0.00	21,883.00	0.00	(21,883.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$827,568.02	\$21,883.00	\$0.00	(\$21,883.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	446,932.95	387,047.84	892,592.00	947,000.00	54,408.00	6%
Account Classification Total: FB - Fund Balances		\$446,932.95	\$387,047.84	\$892,592.00	\$947,000.00	\$54,408.00	6%
Sub Department Total: 511 - Solid Waste		\$4,296,086.15	\$5,426,503.16	\$5,127,375.00	\$5,155,287.00	\$27,912.00	1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 510 - Solid Waste							
Sub Department: 511 - Solid Waste							
<u>Expenditures</u>							
PS - Personnel Services							
61555	Accounting Specialist	0.00	0.00	30,961.00	31,270.00	309.00	1%
62690	Foreman	47,596.41	50,792.64	53,053.00	53,904.00	851.00	2%
63020	Facility Mtc Worker II	2,927.37	3,084.87	3,196.00	3,337.00	141.00	4%
63151	SW Lead Maintenance Worker	46,326.28	49,232.50	48,880.00	49,068.00	188.00	0%
63152	Pks/SW Ops Manager	58,212.00	59,436.00	59,436.00	59,436.00	0.00	0%
63160	SW Site Attendant	377,120.03	366,230.55	422,980.00	424,053.00	1,073.00	0%
63165	Recycling Attendant	8,560.25	9,160.68	37,828.00	37,974.00	146.00	0%
63170	Solid Waste/Parks Director	65,726.63	70,079.50	73,233.00	75,816.00	2,583.00	4%
63190	Landfill/Maint Worker	116,887.71	124,054.97	160,715.00	163,855.00	3,140.00	2%
63191	Landfill Mechanic	37,318.32	39,646.32	41,060.00	42,854.00	1,794.00	4%
63192	Chemult Landfill Operator	39,514.40	42,292.48	42,910.00	43,075.00	165.00	0%
63900	Overtime	14,464.49	19,913.10	50,000.00	50,000.00	0.00	0%
63920	Temporary Help	24,226.16	65,680.70	65,765.00	66,343.00	578.00	1%
63930	FICA	58,820.17	65,390.23	83,386.00	84,225.00	839.00	1%
63940	Workmans Compensation Tax	486.87	665.54	1,112.00	1,040.00	(72.00)	-6%
63941	Workmans Compensation	0.00	17,113.43	25,070.00	25,323.00	253.00	1%
63950	Medical Insurance	164,367.04	143,601.77	221,130.00	253,890.00	32,760.00	15%
63951	Life Insurance	600.97	488.59	578.00	583.00	5.00	1%
63952	Short Term Disability	498.50	474.64	569.00	569.00	0.00	0%
63960	Retirement - General	80,608.54	82,490.34	107,168.00	157,543.00	50,375.00	47%
63980	Unemployment Compensation	20,566.00	21,215.01	25,070.00	25,323.00	253.00	1%
Account Classification Total: PS - Personnel Services		\$1,164,828.14	\$1,231,043.86	\$1,554,100.00	\$1,649,481.00	\$95,381.00	6%

MS - Material and Services

44010	Mgmt Travel & Training	398.00	591.00	500.00	1,000.00	500.00	100%
44040	Staff Travel & Training	334.20	400.00	500.00	500.00	0.00	0%
44100	Supplies - Office	4,112.43	6,903.13	7,001.00	7,000.00	(1.00)	0%
44110	Supplies - Other	10,698.10	14,079.64	10,000.00	15,000.00	5,000.00	50%
44114	Office Furniture	399.99	0.00	500.00	1,500.00	1,000.00	200%
44200	Dues / Fees	2,609.75	2,115.75	4,000.00	4,000.00	0.00	0%
44250	Vehicle Fuel	110,724.10	122,266.51	200,000.00	200,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 510 - Solid Waste							
Sub Department: 511 - Solid Waste							
44260	Vehicle Maintenance & Repair	4,802.92	8,323.67	10,000.00	30,500.00	20,500.00	205%
44275	Litter Patrol	6,582.41	6,300.00	10,000.00	10,000.00	0.00	0%
44276	Building Repair	4,200.58	3,737.83	5,000.00	5,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	100.00	0.00	0%
44290	Uniform Maintenance & Repair	5,557.17	4,880.00	6,000.00	6,000.00	0.00	0%
44300	Equip Maintenance & Repair	107,261.83	144,524.21	100,000.00	160,000.00	60,000.00	60%
44320	Grounds Maintenance & Repair	7,558.57	11,737.20	75,000.00	60,000.00	(15,000.00)	-20%
44330	Closure and Post-Closure Care	(116,964.00)	0.00	0.00	0.00	0.00	N/A
44440	Audit Fees	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44490	Franchised Haul & Distribution	1,897,971.67	1,754,024.10	2,000,000.00	2,000,000.00	0.00	0%
44500	Consultant Services	18,025.00	24,940.75	32,717.00	70,000.00	37,283.00	114%
44570	Fees for Service	0.00	83.44	1,000.00	1,000.00	0.00	0%
44620	Utilities - Electricity	7,799.46	8,991.77	7,500.00	9,000.00	1,500.00	20%
44633	E Waste Costs	0.00	0.00	10,000.00	10,000.00	0.00	0%
44640	Telephone	13,573.41	12,214.76	14,200.00	9,500.00	(4,700.00)	-33%
44670	Equipment	0.00	4,920.95	6,000.00	10,000.00	4,000.00	67%
44700	Postage	1,309.64	1,359.44	1,500.00	1,500.00	0.00	0%
44870	Tire Recycling Costs	0.00	0.00	9,000.00	11,500.00	2,500.00	28%
44910	Forest Patrol Assessment	712.59	727.85	1,000.00	1,000.00	0.00	0%
44912	Free Dump / Litter	43,663.86	237,069.84	70,000.00	70,000.00	0.00	0%
45000	Equipment Rental / Lease	1,643.05	1,708.28	5,000.00	5,000.00	0.00	0%
45015	Administration Fees	0.00	0.00	135,234.00	57,385.00	(77,849.00)	-58%
45020	Contract Services	3,569.03	9,185.38	5,000.00	10,000.00	5,000.00	100%
45111	Software Support	0.00	1,944.59	5,000.00	3,000.00	(2,000.00)	-40%
45560	Weed Control Services	1,505.64	2,138.90	5,000.00	5,000.00	0.00	0%
47420	Per Ton Fee	16,384.27	26,046.41	50,000.00	50,000.00	0.00	0%
99755	Risk Management	0.00	0.00	14,579.00	14,840.00	261.00	2%
99760	Insurance/Liability	19,431.00	19,431.00	23,748.00	27,788.00	4,040.00	17%
99765	Insurance/Workmans Compensation	56,567.00	38,923.36	0.00	0.00	0.00	N/A
99770	Internal Services	41,928.00	41,928.00	41,928.00	112,601.00	70,673.00	169%
99780	Space Rent	3,480.00	3,518.00	3,570.00	3,599.00	29.00	1%
Account Classification Total: MS - Material and Services		\$2,275,839.67	\$2,515,015.76	\$2,870,577.00	\$2,984,813.00	\$114,236.00	4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 510 - Solid Waste							
Sub Department: 511 - Solid Waste							
CO - Capital Outlay							
88360	Equipment	3,882.50	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$3,882.50	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99027	Trans - CDD	0.00	0.00	255,255.00	0.00	(255,255.00)	-100%
99040	Trans - General Fund	137,224.00	137,224.00	0.00	0.00	0.00	N/A
99210	Trans - Landfill Site Reserve	116,964.00	0.00	215,560.00	0.00	(215,560.00)	-100%
99460	Trans - Equip Rent & Revolving	180,300.00	180,300.00	180,000.00	180,000.00	0.00	0%
99830	Trans - Vehicle Reserve	30,000.00	30,000.00	30,000.00	30,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$464,488.00	\$347,524.00	\$680,815.00	\$210,000.00	(\$470,815.00)	-69%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	21,883.00	310,993.00	289,110.00	1321%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$21,883.00	\$310,993.00	\$289,110.00	1321%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	387,047.84	1,332,919.54	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$387,047.84	\$1,332,919.54	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 511 - Solid Waste		\$4,296,086.15	\$5,426,503.16	\$5,127,375.00	\$5,155,287.00	\$27,912.00	1%
Fund Revenue	Total: 520 - Solid Waste	\$4,296,086.15	\$5,426,503.16	\$5,127,375.00	\$5,155,287.00	\$27,912.00	1%
Fund Expenditure	Total: 520 - Solid Waste	\$4,296,086.15	\$5,426,503.16	\$5,127,375.00	\$5,155,287.00	\$27,912.00	1%
Fund Net	Total: 520 - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 510 - Solid Waste							
Sub Department: 514 - Landfill Clousure							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	0.00	0.00	40,000.00	38,400.00	(1,600.00)	-4%
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$40,000.00	\$38,400.00	(\$1,600.00)	-4%
TI - Interfund Transfers							
37461	Trans - Reserve	0.00	0.00	5,624,278.00	0.00	(5,624,278.00)	-100%
39030	Trans - Solid Waste	0.00	0.00	215,560.00	0.00	(215,560.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$5,839,838.00	\$0.00	(\$5,839,838.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	5,442,500.00	5,442,500.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$5,442,500.00	\$5,442,500.00	
Sub Department Total: 514 - Landfill Clousure		\$0.00	\$0.00	\$5,879,838.00	\$5,480,900.00	(\$398,938.00)	-7%
<u>Expenditures</u>							
MS - Material and Services							
44330	Closure and Post-Closure Care	0.00	0.00	400,000.00	0.00	(400,000.00)	-100%
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$400,000.00	\$0.00	(\$400,000.00)	-100%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	5,479,838.00	5,480,900.00	1,062.00	0%
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$0.00	\$5,479,838.00	\$5,480,900.00	\$1,062.00	0%
Sub Department Total: 514 - Landfill Clousure		\$0.00	\$0.00	\$5,879,838.00	\$5,480,900.00	(\$398,938.00)	-7%
Fund Revenue	Total: 520 - Solid Waste	\$0.00	\$0.00	\$5,879,838.00	\$5,480,900.00	(\$398,938.00)	-7%
Fund Expenditure	Total: 520 - Solid Waste	\$0.00	\$0.00	\$5,879,838.00	\$5,480,900.00	(\$398,938.00)	-7%
Fund Net	Total: 520 - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-7%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 580 - Equipment							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	2,467.12	8,686.59	0.00	8,000.00	8,000.00	N/A
Account Classification Total: IN - Interest		\$2,467.12	\$8,686.59	\$0.00	\$8,000.00	\$8,000.00	
TI - Interfund Transfers							
39030	Trans - Solid Waste	210,300.00	210,300.00	210,000.00	210,000.00	0.00	0%
39033	Trans - Equipment Rent	1,253,486.66	0.00	0.00	0.00	0.00	N/A
39220	Trans - Recycling	68,000.00	11,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$1,531,786.66	\$221,300.00	\$210,000.00	\$210,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	1,532,753.78	1,755,300.00	1,960,740.00	205,440.00	12%
Account Classification Total: FB - Fund Balances		\$0.00	\$1,532,753.78	\$1,755,300.00	\$1,960,740.00	\$205,440.00	12%
Department Total: 580 - Equipment		\$1,534,253.78	\$1,762,740.37	\$1,965,300.00	\$2,178,740.00	\$213,440.00	11%
<u>Expenditures</u>							
Department: 580 - Equipment							
MS - Material and Services							
44640	Telephone	1,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
CO - Capital Outlay							
88000	Vehicles Other	0.00	0.00	120,000.00	0.00	(120,000.00)	-100%
88010	Vehicles Truck	0.00	0.00	80,000.00	0.00	(80,000.00)	-100%
88360	Equipment	0.00	0.00	200,000.00	0.00	(200,000.00)	-100%
88900	Heavy Equipment	0.00	0.00	1,565,300.00	399,930.00	(1,165,370.00)	-74%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$1,965,300.00	\$399,930.00	(\$1,565,370.00)	-80%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	1,778,810.00	1,778,810.00	N/A
99981	Unappropriated Fund Balance	1,532,753.78	1,762,740.37	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 520 - Solid Waste							
Department: 580 - Equipment							
Account Classification Total: FB - Fund Balance & Reserves		\$1,532,753.78	\$1,762,740.37	\$0.00	\$1,778,810.00	\$1,778,810.00	
Department Total: 580 - Equipment		\$1,534,253.78	\$1,762,740.37	\$1,965,300.00	\$2,178,740.00	\$213,440.00	11%
Fund Revenue	Total: 520 - Solid Waste	\$1,534,253.78	\$1,762,740.37	\$1,965,300.00	\$2,178,740.00	\$213,440.00	11%
Fund Expenditure	Total: 520 - Solid Waste	\$1,534,253.78	\$1,762,740.37	\$1,965,300.00	\$2,178,740.00	\$213,440.00	11%
Fund Net	Total: 520 - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	11%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 521 - Recycling							
Department: 510 - Solid Waste							
Sub Department: 512 - Recycling							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
34160	Franchise Fee - Solid Waste	73,871.23	72,050.31	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$73,871.23	\$72,050.31	\$0.00	\$0.00	\$0.00	0%
CS - Charges for Service							
36130	Sales - Scrap Metal	22,014.12	21,204.76	0.00	0.00	0.00	N/A
36131	Fees - E Waste	3,690.00	3,500.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$25,704.12	\$24,704.76	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	586.80	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$586.80	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	88,383.82	29,703.41	21,883.00	0.00	(21,883.00)	-100%
Account Classification Total: FB - Fund Balances		\$88,383.82	\$29,703.41	\$21,883.00	\$0.00	(\$21,883.00)	-100%
Sub Department Total: 512 - Recycling		\$188,545.97	\$126,458.48	\$21,883.00	\$0.00	(\$21,883.00)	-100%
<u>Expenditures</u>							
Department: 510 - Solid Waste							
Sub Department: 512 - Recycling							
PS - Personnel Services							
63165	Recycling Attendant	25,681.30	27,482.65	0.00	0.00	0.00	N/A
63930	FICA	1,897.37	2,102.49	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	12.87	17.41	0.00	0.00	0.00	N/A
63941	Workmans Compensation	0.00	530.21	0.00	0.00	0.00	N/A
63950	Medical Insurance	6,092.04	5,646.45	0.00	0.00	0.00	N/A
63951	Life Insurance	18.48	15.95	0.00	0.00	0.00	N/A
63952	Short Term Disability	15.24	15.30	0.00	0.00	0.00	N/A
63960	Retirement - General	2,565.42	2,748.17	0.00	0.00	0.00	N/A

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 521 - Recycling								
Department: 510 - Solid Waste								
Sub Department: 512 - Recycling								
63980		Unemployment Compensation	578.00	641.87	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services			\$36,860.72	\$39,200.50	\$0.00	\$0.00	\$0.00	0%
MS - Material and Services								
44110		Supplies - Other	187.89	0.00	0.00	0.00	0.00	N/A
44250		Vehicle Fuel	24,245.46	26,486.28	0.00	0.00	0.00	N/A
44260		Vehicle Maintenance & Repair	1,795.27	143.00	0.00	0.00	0.00	N/A
44633		E Waste Costs	10,122.05	8,672.07	0.00	0.00	0.00	N/A
44870		Tire Recycling Costs	7,055.75	8,216.20	0.00	0.00	0.00	N/A
45021		Interest Expense	19.42	301.19	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services			\$43,425.84	\$43,818.74	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers								
99040		Trans - General Fund	10,556.00	10,556.00	0.00	0.00	0.00	N/A
99211		Trans - Solid Waste Operating	0.00	0.00	21,883.00	0.00	(21,883.00)	-100%
99830		Trans - Vehicle Reserve	68,000.00	11,000.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers			\$78,556.00	\$21,556.00	\$21,883.00	\$0.00	(\$21,883.00)	-100%
FB - Fund Balance & Reserves								
99981		Unappropriated Fund Balance	29,703.41	21,883.24	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$29,703.41	\$21,883.24	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 512 - Recycling			\$188,545.97	\$126,458.48	\$21,883.00	\$0.00	(\$21,883.00)	-100%
Fund Revenue	Total: 521 - Recycling		\$188,545.97	\$126,458.48	\$21,883.00	\$0.00	(\$21,883.00)	-100%
Fund Expenditure	Total: 521 - Recycling		\$188,545.97	\$126,458.48	\$21,883.00	\$0.00	(\$21,883.00)	-100%
Fund Net	Total: 521 - Recycling		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	0.00	217,711.87	210,000.00	210,000.00	0.00	0%
36441	Sales - Property Distribution	0.00	802.84	0.00	0.00	0.00	N/A
Account Classification Total: PT - Property Taxes		\$0.00	\$218,514.71	\$210,000.00	\$210,000.00	\$0.00	0%
IG - Intergovernmental							
33130	Fish & Wildlife	0.00	358.81	0.00	350.00	350.00	N/A
33321	Cultural coalition	10,503.00	11,276.00	15,000.00	15,000.00	0.00	0%
33350	State Board of Forestry	0.00	3,675.25	0.00	3,600.00	3,600.00	N/A
33405	Grants	0.00	0.00	30,000.00	0.00	(30,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$10,503.00	\$15,310.06	\$45,000.00	\$18,950.00	(\$26,050.00)	-58%
CS - Charges for Service							
34220	Room Rental	3,236.00	3,240.00	2,500.00	2,500.00	0.00	0%
34400	Fees - Admission	19,080.00	17,334.25	13,000.00	13,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$22,316.00	\$20,574.25	\$15,500.00	\$15,500.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,754.91	1,331.52	1,500.00	1,000.00	(500.00)	-33%
Account Classification Total: IN - Interest		\$1,754.91	\$1,331.52	\$1,500.00	\$1,000.00	(\$500.00)	-33%
MI - Miscellaneous							
36100	Miscellaneous	5,698.25	4,581.52	3,000.00	3,000.00	0.00	0%
36340	Donations	29,465.21	59,724.18	50,000.00	50,000.00	0.00	0%
36370	Donations - Museum Sales	61,981.63	34,015.04	6,000.00	6,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$97,145.09	\$98,320.74	\$59,000.00	\$59,000.00	\$0.00	0%
TI - Interfund Transfers							
39021	Trans - Museum Operations	70,000.00	50,000.00	20,000.00	0.00	(20,000.00)	-100%
39055	Trans - Transient Room	109,528.44	104,999.71	101,137.00	100,275.00	(862.00)	-1%
Account Classification Total: TI - Interfund Transfers		\$179,528.44	\$154,999.71	\$121,137.00	\$100,275.00	(\$20,862.00)	-17%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
FB - Fund Balances							
31001	Beginning Fund Balance	224,497.64	196,392.52	261,000.00	305,000.00	44,000.00	17%
Account Classification Total: FB - Fund Balances		\$224,497.64	\$196,392.52	\$261,000.00	\$305,000.00	\$44,000.00	17%

Department Total: 552 - Museum		\$535,745.08	\$705,443.51	\$713,137.00	\$709,725.00	(\$3,412.00)	0%
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Expenditures

PS - Personnel Services

61210	Museum Manager	43,320.02	46,269.00	46,560.00	46,560.00	0.00	0%
61220	Museum Curator	37,185.00	38,118.39	37,828.00	30,461.00	(7,367.00)	-19%
61242	Museum Asst/Collection Mgr	11,041.32	28,746.21	48,702.00	38,249.00	(10,453.00)	-21%
61461	Museum Aide	8,116.55	8,711.00	8,786.00	17,940.00	9,154.00	104%
63030	Facility Maint Leadworker	0.00	0.00	0.00	34,055.00	34,055.00	N/A
63920	Temporary Help	15,783.01	18,564.65	17,582.00	22,612.00	5,030.00	29%
63930	FICA	7,507.85	9,710.40	12,216.00	14,526.00	2,310.00	19%
63940	Workmans Compensation Tax	68.26	131.94	210.00	237.00	27.00	13%
63941	Workmans Compensation	0.00	1,297.56	3,673.00	4,367.00	694.00	19%
63950	Medical Insurance	16,200.00	14,953.60	22,275.00	43,227.00	20,952.00	94%
63951	Life Insurance	125.04	110.29	128.00	84.00	(44.00)	-34%
63952	Short Term Disability	40.80	42.50	61.00	82.00	21.00	34%
63960	Retirement - General	8,066.99	8,595.24	11,121.00	20,538.00	9,417.00	85%
63980	Unemployment Compensation	2,709.00	3,283.38	3,673.00	4,367.00	694.00	19%
63990	Cell Phone Allowance	240.00	240.00	240.00	0.00	(240.00)	-100%
Account Classification Total: PS - Personnel Services		\$150,403.84	\$178,774.16	\$213,055.00	\$277,305.00	\$64,250.00	30%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	318.02	800.00	2,000.00	1,200.00	150%
44060	Janitorial Supplies	541.65	408.15	800.00	1,072.00	272.00	34%
44100	Supplies - Office	917.28	4,576.51	2,800.00	4,000.00	1,200.00	43%
44110	Supplies - Other	46,783.16	44,403.78	132,000.00	100,000.00	(32,000.00)	-24%
44118	Supplies - Exhibit	386.89	384.76	3,000.00	3,000.00	0.00	0%
44122	Supplies - Conservation	1,758.28	4,325.00	5,000.00	3,000.00	(2,000.00)	-40%
44123	Supplies - Activities	0.00	986.66	2,000.00	2,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
44124	Oregon Cultural Trust	0.00	10,316.00	15,000.00	15,000.00	0.00	0%
44200	Dues / Fees	0.00	0.00	0.00	600.00	600.00	N/A
44250	Vehicle Fuel	1,021.24	1,772.16	1,500.00	2,000.00	500.00	33%
44260	Vehicle Maintenance & Repair	11.50	203.85	700.00	700.00	0.00	0%
44276	Building Repair	0.00	0.00	0.00	7,000.00	7,000.00	N/A
44640	Telephone	2,958.22	2,353.53	3,000.00	3,000.00	0.00	0%
44700	Postage	236.50	258.42	500.00	500.00	0.00	0%
45980	Promotion / PR	129.00	3,074.37	4,000.00	5,000.00	1,000.00	25%
99755	Risk Management	0.00	0.00	15,123.00	14,787.00	(336.00)	-2%
99760	Insurance/Liability	14,301.00	14,301.00	24,633.00	27,689.00	3,056.00	12%
99765	Insurance/Workmans Compensation	2,717.00	1,419.44	0.00	0.00	0.00	N/A
99770	Internal Services	28,473.00	28,473.00	28,473.00	34,844.00	6,371.00	22%
99780	Space Rent	15,857.00	13,893.00	14,438.00	14,585.00	147.00	1%
99781	Steering Committee Hardware Charge	2,250.00	2,250.00	2,700.00	2,625.00	(75.00)	-3%
99782	Steering Committee User Charge	396.00	1,050.00	1,260.00	1,830.00	570.00	45%
Account Classification Total: MS - Material and Services		\$118,737.72	\$134,767.65	\$257,727.00	\$245,232.00	(\$12,495.00)	-5%
CO - Capital Outlay							
88170	Facilities Improvement	0.00	17,000.00	18,000.00	0.00	(18,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$17,000.00	\$18,000.00	\$0.00	(\$18,000.00)	-100%
IF - Interfund Transfers							
99038	Trans - Museum Operations	0.00	50,000.00	0.00	0.00	0.00	N/A
99040	Trans - General Fund	70,000.00	0.00	0.00	0.00	0.00	N/A
99042	Trans - Museum Reserve	0.00	0.00	20,000.00	0.00	(20,000.00)	-100%
99460	Trans - Equip Rent & Revolving	211.00	20,000.00	20,000.00	20,000.00	0.00	0%
99830	Trans - Vehicle Reserve	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$70,211.00	\$75,000.00	\$45,000.00	\$25,000.00	(\$20,000.00)	-44%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	85,437.00	75,188.00	(10,249.00)	-12%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$85,437.00	\$75,188.00	(\$10,249.00)	-12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	87,000.00	87,000.00	N/A
99981	Unappropriated Fund Balance	196,392.52	299,901.70	93,918.00	0.00	(93,918.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$196,392.52	\$299,901.70	\$93,918.00	\$87,000.00	(\$6,918.00)	-7%
Department Total: 552 - Museum		\$535,745.08	\$705,443.51	\$713,137.00	\$709,725.00	(\$3,412.00)	0%
Fund Revenue	Total: 605 - Museum	\$535,745.08	\$705,443.51	\$713,137.00	\$709,725.00	(\$3,412.00)	0%
Fund Expenditure	Total: 605 - Museum	\$535,745.08	\$705,443.51	\$713,137.00	\$709,725.00	(\$3,412.00)	0%
Fund Net	Total: 605 - Museum	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
Sub Department: 553 - Museum Operations							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	0.00	217,711.87	210,000.00	210,000.00	0.00	0%
36441	Sales - Property Distribution	0.00	802.84	0.00	0.00	0.00	N/A
Account Classification Total: PT - Property Taxes		\$0.00	\$218,514.71	\$210,000.00	\$210,000.00	\$0.00	0%
IG - Intergovernmental							
33130	Fish & Wildlife	0.00	358.81	0.00	350.00	350.00	N/A
33350	State Board of Forestry	0.00	3,675.25	0.00	3,600.00	3,600.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$4,034.06	\$0.00	\$3,950.00	\$3,950.00	
CS - Charges for Service							
34220	Room Rental	3,236.00	3,240.00	2,500.00	2,500.00	0.00	0%
34400	Fees - Admission	19,080.00	17,334.25	13,000.00	13,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$22,316.00	\$20,574.25	\$15,500.00	\$15,500.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	0.00	0.81	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$0.81	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	5,698.25	4,581.52	3,000.00	3,000.00	0.00	0%
36340	Donations	29,465.21	59,724.18	50,000.00	50,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$35,163.46	\$64,305.70	\$53,000.00	\$53,000.00	\$0.00	0%
TI - Interfund Transfers							
39021	Trans - Museum Operations	70,000.00	0.00	0.00	0.00	0.00	N/A
39055	Trans - Transient Room	109,528.44	104,999.71	101,137.00	100,275.00	(862.00)	-1%
Account Classification Total: TI - Interfund Transfers		\$179,528.44	\$104,999.71	\$101,137.00	\$100,275.00	(\$862.00)	-1%
FB - Fund Balances							
31001	Beginning Fund Balance	(8,875.91)	5,562.59	25,000.00	75,000.00	50,000.00	200%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 605 - Museum

Department: 552 - Museum

Sub Department: 553 - Museum Operations

Account Classification Total: FB - Fund Balances		(\$8,875.91)	\$5,562.59	\$25,000.00	\$75,000.00	\$50,000.00	200%
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Sub Department Total: 553 - Museum Operations		\$228,131.99	\$417,991.83	\$404,637.00	\$457,725.00	\$53,088.00	13%
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Expenditures

PS - Personnel Services

61210	Museum Manager	43,320.02	46,269.00	46,560.00	46,560.00	0.00	0%
61220	Museum Curator	37,185.00	38,118.39	37,828.00	30,461.00	(7,367.00)	-19%
61242	Museum Asst/Collection Mgr	11,041.32	28,746.21	48,702.00	38,249.00	(10,453.00)	-21%
61461	Museum Aide	8,116.55	8,711.00	8,786.00	17,940.00	9,154.00	104%
63030	Facility Maint Leadworker	0.00	0.00	0.00	34,055.00	34,055.00	N/A
63920	Temporary Help	15,783.01	18,564.65	17,582.00	22,612.00	5,030.00	29%
63930	FICA	7,507.85	9,710.40	12,216.00	14,526.00	2,310.00	19%
63940	Workmans Compensation Tax	68.26	131.94	210.00	237.00	27.00	13%
63941	Workmans Compensation	0.00	1,297.56	3,673.00	4,367.00	694.00	19%
63950	Medical Insurance	16,200.00	14,953.60	22,275.00	43,227.00	20,952.00	94%
63951	Life Insurance	125.04	110.29	128.00	84.00	(44.00)	-34%
63952	Short Term Disability	40.80	42.50	61.00	82.00	21.00	34%
63960	Retirement - General	8,066.99	8,595.24	11,121.00	20,538.00	9,417.00	85%
63980	Unemployment Compensation	2,709.00	3,283.38	3,673.00	4,367.00	694.00	19%
63990	Cell Phone Allowance	240.00	240.00	240.00	0.00	(240.00)	-100%
Account Classification Total: PS - Personnel Services		\$150,403.84	\$178,774.16	\$213,055.00	\$277,305.00	\$64,250.00	30%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	318.02	800.00	2,000.00	1,200.00	150%
44060	Janitorial Supplies	541.65	408.15	800.00	1,072.00	272.00	34%
44100	Supplies - Office	917.28	4,576.51	2,800.00	4,000.00	1,200.00	43%
44118	Supplies - Exhibit	386.89	384.76	3,000.00	3,000.00	0.00	0%
44122	Supplies - Conservation	1,758.28	4,325.00	5,000.00	3,000.00	(2,000.00)	-40%
44123	Supplies - Activities	0.00	986.66	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	0.00	0.00	0.00	600.00	600.00	N/A
44250	Vehicle Fuel	1,021.24	1,772.16	1,500.00	2,000.00	500.00	33%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
Sub Department: 553 - Museum Operations							
44260	Vehicle Maintenance & Repair	11.50	203.85	700.00	700.00	0.00	0%
44276	Building Repair	0.00	0.00	0.00	7,000.00	7,000.00	N/A
44640	Telephone	2,958.22	2,353.53	3,000.00	3,000.00	0.00	0%
44700	Postage	236.50	258.42	500.00	500.00	0.00	0%
45980	Promotion / PR	129.00	3,074.37	4,000.00	5,000.00	1,000.00	25%
99755	Risk Management	0.00	0.00	15,123.00	14,787.00	(336.00)	-2%
99760	Insurance/Liability	14,301.00	14,301.00	24,633.00	27,689.00	3,056.00	12%
99765	Insurance/Workmans Compensation	2,717.00	1,419.44	0.00	0.00	0.00	N/A
99770	Internal Services	28,473.00	28,473.00	28,473.00	34,844.00	6,371.00	22%
99780	Space Rent	15,857.00	13,893.00	14,438.00	14,585.00	147.00	1%
99781	Steering Committee Hardware Charge	2,250.00	2,250.00	2,700.00	2,625.00	(75.00)	-3%
99782	Steering Committee User Charge	396.00	1,050.00	1,260.00	1,830.00	570.00	45%
Account Classification Total: MS - Material and Services		\$71,954.56	\$80,047.87	\$110,727.00	\$130,232.00	\$19,505.00	18%
IF - Interfund Transfers							
99038	Trans - Museum Operations	0.00	50,000.00	0.00	0.00	0.00	N/A
99042	Trans - Museum Reserve	0.00	0.00	20,000.00	0.00	(20,000.00)	-100%
99460	Trans - Equip Rent & Revolving	211.00	20,000.00	20,000.00	20,000.00	0.00	0%
99830	Trans - Vehicle Reserve	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$211.00	\$75,000.00	\$45,000.00	\$25,000.00	(\$20,000.00)	-44%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	35,437.00	25,188.00	(10,249.00)	-29%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$35,437.00	\$25,188.00	(\$10,249.00)	-29%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	5,562.59	84,169.80	418.00	0.00	(418.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$5,562.59	\$84,169.80	\$418.00	\$0.00	(\$418.00)	-100%
Sub Department Total: 553 - Museum Operations		\$228,131.99	\$417,991.83	\$404,637.00	\$457,725.00	\$53,088.00	13%
Fund Revenue Total: 605 - Museum		\$228,131.99	\$417,991.83	\$404,637.00	\$457,725.00	\$53,088.00	13%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 605 - Museum
Department: 552 - Museum
Sub Department: 553 - Museum Operations

Fund Expenditure	Total: 605 - Museum	\$228,131.99	\$417,991.83	\$404,637.00	\$457,725.00	\$53,088.00	13%
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Fund Net	Total: 605 - Museum	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	13%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
Sub Department: 554 - Museum Reserve							
<u>Revenues</u>							
IG - Intergovernmental							
33321	Cultural coalition	10,503.00	11,276.00	15,000.00	15,000.00	0.00	0%
33405	Grants	0.00	0.00	30,000.00	0.00	(30,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$10,503.00	\$11,276.00	\$45,000.00	\$15,000.00	(\$30,000.00)	-67%
IN - Interest							
39150	Investments - Interest On	1,754.91	1,330.71	1,500.00	1,000.00	(500.00)	-33%
Account Classification Total: IN - Interest		\$1,754.91	\$1,330.71	\$1,500.00	\$1,000.00	(\$500.00)	-33%
MI - Miscellaneous							
36370	Donations - Museum Sales	61,981.63	34,015.04	6,000.00	6,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$61,981.63	\$34,015.04	\$6,000.00	\$6,000.00	\$0.00	0%
TI - Interfund Transfers							
39021	Trans - Museum Operations	0.00	50,000.00	20,000.00	0.00	(20,000.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$50,000.00	\$20,000.00	\$0.00	(\$20,000.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	233,373.55	190,829.93	236,000.00	230,000.00	(6,000.00)	-3%
Account Classification Total: FB - Fund Balances		\$233,373.55	\$190,829.93	\$236,000.00	\$230,000.00	(\$6,000.00)	-3%
Sub Department Total: 554 - Museum Reserve		\$307,613.09	\$287,451.68	\$308,500.00	\$252,000.00	(\$56,500.00)	-18%
<u>Expenditures</u>							
MS - Material and Services							
44110	Supplies - Other	46,783.16	44,403.78	132,000.00	100,000.00	(32,000.00)	-24%
44124	Oregon Cultural Trust	0.00	10,316.00	15,000.00	15,000.00	0.00	0%
Account Classification Total: MS - Material and Services		\$46,783.16	\$54,719.78	\$147,000.00	\$115,000.00	(\$32,000.00)	-22%
CO - Capital Outlay							
88170	Facilities Improvement	0.00	17,000.00	18,000.00	0.00	(18,000.00)	-100%

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Department: 552 - Museum							
Sub Department: 554 - Museum Reserve							
Account Classification Total: CO - Capital Outlay		\$0.00	\$17,000.00	\$18,000.00	\$0.00	(\$18,000.00)	-100%
IF - Interfund Transfers							
99040	Trans - General Fund	70,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	50,000.00	50,000.00	0.00	0%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	0%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	87,000.00	87,000.00	N/A
99981	Unappropriated Fund Balance	190,829.93	215,731.90	93,500.00	0.00	(93,500.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$190,829.93	\$215,731.90	\$93,500.00	\$87,000.00	(\$6,500.00)	-7%
Sub Department Total: 554 - Museum Reserve		\$307,613.09	\$287,451.68	\$308,500.00	\$252,000.00	(\$56,500.00)	-18%
Fund Revenue Total: 605 - Museum		\$307,613.09	\$287,451.68	\$308,500.00	\$252,000.00	(\$56,500.00)	-18%
Fund Expenditure Total: 605 - Museum		\$307,613.09	\$287,451.68	\$308,500.00	\$252,000.00	(\$56,500.00)	-18%
Fund Net Total: 605 - Museum		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-18%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 460 - Parks Reserves							
Department: 570 - Parks							
Sub Department: 571 - Parks Reserve							
<u>Revenues</u>							
CS - Charges for Service							
36121	Repayments - Loan	6,250.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$6,250.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,260.55	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$1,260.55	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	133,600.81	141,111.36	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$133,600.81	\$141,111.36	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 571 - Parks Reserve		\$141,111.36	\$141,111.36	\$0.00	\$0.00	\$0.00	0%
<u>Expenditures</u>							
IF - Interfund Transfers							
99193	Trans - Park Reserve	0.00	141,111.36	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$141,111.36	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	141,111.36	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$141,111.36	\$0.00	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 571 - Parks Reserve		\$141,111.36	\$141,111.36	\$0.00	\$0.00	\$0.00	0%
Fund Revenue	Total: 460 - Parks Reserves	\$141,111.36	\$141,111.36	\$0.00	\$0.00	\$0.00	0%
Fund Expenditure	Total: 460 - Parks Reserves	\$141,111.36	\$141,111.36	\$0.00	\$0.00	\$0.00	0%
Fund Net	Total: 460 - Parks Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
<u>Revenues</u>							
IG - Intergovernmental							
33650	Fees - State RV License	75,246.00	75,180.00	60,000.00	60,000.00	0.00	0%
33980	Grants - Marine Board	28,600.00	28,600.00	28,600.00	31,650.00	3,050.00	11%
33985	Grants - Marine Board Fac	136,250.00	0.00	46,838.55	0.00	(46,838.55)	-100%
Account Classification Total: IG - Intergovernmental		\$240,096.00	\$103,780.00	\$135,438.55	\$91,650.00	(\$43,788.55)	-32%
CS - Charges for Service							
36121	Repayments - Loan	0.00	12,500.00	6,250.00	6,250.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$0.00	\$12,500.00	\$6,250.00	\$6,250.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,245.06	1,477.09	2,750.00	2,300.00	(450.00)	-16%
Account Classification Total: IN - Interest		\$1,245.06	\$1,477.09	\$2,750.00	\$2,300.00	(\$450.00)	-16%
TI - Interfund Transfers							
36235	Trans - Park	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
36236	Trans - Park Reserve	0.00	141,111.36	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$146,111.36	\$5,000.00	\$5,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	153,441.99	138,241.85	242,675.00	255,600.00	12,925.00	5%
Account Classification Total: FB - Fund Balances		\$153,441.99	\$138,241.85	\$242,675.00	\$255,600.00	\$12,925.00	5%
Revenues Total		\$394,783.05	\$402,110.30	\$392,113.55	\$360,800.00	(\$31,313.55)	-8%

Expenditures

PS - Personnel Services

63020	Facility Mtc Worker II	26,346.24	27,763.93	28,766.00	30,030.00	1,264.00	4%
63900	Overtime	697.52	0.00	1,000.00	1,000.00	0.00	0%
63920	Temporary Help	8,150.01	9,715.20	11,571.00	10,584.00	(987.00)	-9%
63930	FICA	2,605.78	2,864.17	3,162.00	3,183.00	21.00	1%
63940	Workmans Compensation Tax	25.57	36.30	52.00	48.00	(4.00)	-8%
63941	Workmans Compensation	0.00	682.79	951.00	957.00	6.00	1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
63950	Medical Insurance	7,290.22	6,775.74	7,290.00	8,370.00	1,080.00	15%
63951	Life Insurance	22.20	19.17	19.00	19.00	0.00	0%
63952	Short Term Disability	18.36	18.36	18.00	18.00	0.00	0%
63960	Retirement - General	2,648.35	2,776.40	3,164.00	4,805.00	1,641.00	52%
63980	Unemployment Compensation	896.00	815.63	951.00	957.00	6.00	1%
Account Classification Total: PS - Personnel Services		\$48,700.25	\$51,467.69	\$56,944.00	\$59,971.00	\$3,027.00	5%
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	754.16	800.00	800.00	0.00	0%
44040	Staff Travel & Training	0.00	0.00	500.00	500.00	0.00	0%
44100	Supplies - Office	164.00	110.00	300.00	300.00	0.00	0%
44110	Supplies - Other	1,879.00	1,475.28	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	0.00	300.00	700.00	700.00	0.00	0%
44250	Vehicle Fuel	11,878.12	12,831.94	15,000.00	15,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	7,036.29	1,556.33	3,000.00	3,000.00	0.00	0%
44276	Building Repair	1,537.39	844.11	3,000.00	3,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	100.00	0.00	0%
44290	Uniform Maintenance & Repair	0.00	0.00	500.00	500.00	0.00	0%
44300	Equip Maintenance & Repair	1,861.83	2,038.05	3,000.00	4,000.00	1,000.00	33%
44320	Grounds Maintenance & Repair	881.06	689.38	10,000.00	10,000.00	0.00	0%
44500	Consultant Services	0.00	0.00	5,000.00	5,000.00	0.00	0%
44578	Grant Funds - External Recipients Payments	136,250.00	0.00	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	317.34	624.52	600.00	600.00	0.00	0%
44620	Utilities - Electricity	1,206.66	1,419.53	2,200.00	2,500.00	300.00	14%
44640	Telephone	189.39	190.40	300.00	300.00	0.00	0%
44700	Postage	4.23	5.32	50.00	50.00	0.00	0%
44910	Forest Patrol Assessment	1,871.64	2,171.92	2,500.00	2,500.00	0.00	0%
45000	Equipment Rental / Lease	0.00	0.00	700.00	1,000.00	300.00	43%
45015	Administration Fees	0.00	0.00	11,038.00	4,373.00	(6,665.00)	-60%
45020	Contract Services	3,723.00	9,714.22	4,000.00	4,000.00	0.00	0%
45580	Boat Facility Maintenance	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
99755	Risk Management	0.00	0.00	6,478.00	1,094.00	(5,384.00)	-83%
99760	Insurance/Liability	10,892.00	10,892.00	10,551.00	2,049.00	(8,502.00)	-81%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
99765	Insurance/Workmans Compensation	4,264.00	3,581.21	0.00	0.00	0.00	N/A
99770	Internal Services	9,829.00	9,829.00	9,829.00	3,713.00	(6,116.00)	-62%
Account Classification Total: MS - Material and Services		\$193,784.95	\$59,027.37	\$97,146.00	\$67,079.00	(\$30,067.00)	-31%
CO - Capital Outlay							
88750	Marine Improvements	0.00	0.00	46,838.55	0.00	(46,838.55)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$46,838.55	\$0.00	(\$46,838.55)	-100%
IF - Interfund Transfers							
99040	Trans - General Fund	10,556.00	10,556.00	0.00	0.00	0.00	N/A
99193	Trans - Park Reserve	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
99830	Trans - Vehicle Reserve	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$14,056.00	\$19,056.00	\$8,500.00	\$8,500.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	17,510.00	42,600.00	25,090.00	143%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$17,510.00	\$42,600.00	\$25,090.00	143%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	165,175.00	182,650.00	17,475.00	11%
99981	Unappropriated Fund Balance	138,241.85	272,559.24	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$138,241.85	\$272,559.24	\$165,175.00	\$182,650.00	\$17,475.00	11%
Expenditures Total		\$394,783.05	\$402,110.30	\$392,113.55	\$360,800.00	(\$31,313.55)	-8%
Fund Revenue	Total: 465 - Parks	\$394,783.05	\$402,110.30	\$392,113.55	\$360,800.00	(\$31,313.55)	-8%
Fund Expenditure	Total: 465 - Parks	\$394,783.05	\$402,110.30	\$392,113.55	\$360,800.00	(\$31,313.55)	-8%
Fund Net	Total: 465 - Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-8%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
Department: 570 - Parks							
Sub Department: 571 - Parks Reserve							
<u>Revenues</u>							
CS - Charges for Service							
36121	Repayments - Loan	0.00	12,500.00	6,250.00	6,250.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$0.00	\$12,500.00	\$6,250.00	\$6,250.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	0.00	769.71	1,250.00	800.00	(450.00)	-36%
Account Classification Total: IN - Interest		\$0.00	\$769.71	\$1,250.00	\$800.00	(\$450.00)	-36%
TI - Interfund Transfers							
36235	Trans - Park	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
36236	Trans - Park Reserve	0.00	141,111.36	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$146,111.36	\$5,000.00	\$5,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	152,675.00	170,600.00	17,925.00	12%
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$152,675.00	\$170,600.00	\$17,925.00	12%
Sub Department Total: 571 - Parks Reserve		\$0.00	\$159,381.07	\$165,175.00	\$182,650.00	\$17,475.00	11%
<u>Expenditures</u>							
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	165,175.00	182,650.00	17,475.00	11%
99981	Unappropriated Fund Balance	0.00	159,381.07	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$0.00	\$159,381.07	\$165,175.00	\$182,650.00	\$17,475.00	11%
Sub Department Total: 571 - Parks Reserve		\$0.00	\$159,381.07	\$165,175.00	\$182,650.00	\$17,475.00	11%
Fund Revenue Total: 465 - Parks		\$0.00	\$159,381.07	\$165,175.00	\$182,650.00	\$17,475.00	11%
Fund Expenditure Total: 465 - Parks		\$0.00	\$159,381.07	\$165,175.00	\$182,650.00	\$17,475.00	11%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
Department: 570 - Parks							
Sub Department: 571 - Parks Reserve							
	Fund Net	Total: 465 - Parks	\$0.00	\$0.00	\$0.00	\$0.00	11%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
Department: 570 - Parks							
Sub Department: 572 - Parks							
<u>Revenues</u>							
IG - Intergovernmental							
33650	Fees - State RV License	75,246.00	75,180.00	60,000.00	60,000.00	0.00	0%
33980	Grants - Marine Board	28,600.00	28,600.00	28,600.00	31,650.00	3,050.00	11%
33985	Grants - Marine Board Fac	136,250.00	0.00	46,838.55	0.00	(46,838.55)	-100%
Account Classification Total: IG - Intergovernmental		\$240,096.00	\$103,780.00	\$135,438.55	\$91,650.00	(\$43,788.55)	-32%
IN - Interest							
39150	Investments - Interest On	1,245.06	707.38	1,500.00	1,500.00	0.00	0%
Account Classification Total: IN - Interest		\$1,245.06	\$707.38	\$1,500.00	\$1,500.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	153,441.99	138,241.85	90,000.00	85,000.00	(5,000.00)	-6%
Account Classification Total: FB - Fund Balances		\$153,441.99	\$138,241.85	\$90,000.00	\$85,000.00	(\$5,000.00)	-6%
Sub Department Total: 572 - Parks		\$394,783.05	\$242,729.23	\$226,938.55	\$178,150.00	(\$48,788.55)	-21%
<u>Expenditures</u>							
Department: 570 - Parks							
Sub Department: 572 - Parks							
PS - Personnel Services							
63020	Facility Mtc Worker II	26,346.24	27,763.93	28,766.00	30,030.00	1,264.00	4%
63900	Overtime	697.52	0.00	1,000.00	1,000.00	0.00	0%
63920	Temporary Help	8,150.01	9,715.20	11,571.00	10,584.00	(987.00)	-9%
63930	FICA	2,605.78	2,864.17	3,162.00	3,183.00	21.00	1%
63940	Workmans Compensation Tax	25.57	36.30	52.00	48.00	(4.00)	-8%
63941	Workmans Compensation	0.00	682.79	951.00	957.00	6.00	1%
63950	Medical Insurance	7,290.22	6,775.74	7,290.00	8,370.00	1,080.00	15%
63951	Life Insurance	22.20	19.17	19.00	19.00	0.00	0%
63952	Short Term Disability	18.36	18.36	18.00	18.00	0.00	0%
63960	Retirement - General	2,648.35	2,776.40	3,164.00	4,805.00	1,641.00	52%
63980	Unemployment Compensation	896.00	815.63	951.00	957.00	6.00	1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks							
Department: 570 - Parks							
Sub Department: 572 - Parks							
Account Classification Total: PS - Personnel Services		\$48,700.25	\$51,467.69	\$56,944.00	\$59,971.00	\$3,027.00	5%
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	754.16	800.00	800.00	0.00	0%
44040	Staff Travel & Training	0.00	0.00	500.00	500.00	0.00	0%
44100	Supplies - Office	164.00	110.00	300.00	300.00	0.00	0%
44110	Supplies - Other	1,879.00	1,475.28	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	0.00	300.00	700.00	700.00	0.00	0%
44250	Vehicle Fuel	11,878.12	12,831.94	15,000.00	15,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	7,036.29	1,556.33	3,000.00	3,000.00	0.00	0%
44276	Building Repair	1,537.39	844.11	3,000.00	3,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	100.00	0.00	0%
44290	Uniform Maintenance & Repair	0.00	0.00	500.00	500.00	0.00	0%
44300	Equip Maintenance & Repair	1,861.83	2,038.05	3,000.00	4,000.00	1,000.00	33%
44320	Grounds Maintenance & Repair	881.06	689.38	10,000.00	10,000.00	0.00	0%
44500	Consultant Services	0.00	0.00	5,000.00	5,000.00	0.00	0%
44578	Grant Funds - External Recipients Payments	136,250.00	0.00	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	317.34	624.52	600.00	600.00	0.00	0%
44620	Utilities - Electricity	1,206.66	1,419.53	2,200.00	2,500.00	300.00	14%
44640	Telephone	189.39	190.40	300.00	300.00	0.00	0%
44700	Postage	4.23	5.32	50.00	50.00	0.00	0%
44910	Forest Patrol Assessment	1,871.64	2,171.92	2,500.00	2,500.00	0.00	0%
45000	Equipment Rental / Lease	0.00	0.00	700.00	1,000.00	300.00	43%
45015	Administration Fees	0.00	0.00	11,038.00	4,373.00	(6,665.00)	-60%
45020	Contract Services	3,723.00	9,714.22	4,000.00	4,000.00	0.00	0%
45580	Boat Facility Maintenance	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
99755	Risk Management	0.00	0.00	6,478.00	1,094.00	(5,384.00)	-83%
99760	Insurance/Liability	10,892.00	10,892.00	10,551.00	2,049.00	(8,502.00)	-81%
99765	Insurance/Workmans Compensation	4,264.00	3,581.21	0.00	0.00	0.00	N/A
99770	Internal Services	9,829.00	9,829.00	9,829.00	3,713.00	(6,116.00)	-62%
Account Classification Total: MS - Material and Services		\$193,784.95	\$59,027.37	\$97,146.00	\$67,079.00	(\$30,067.00)	-31%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 465 - Parks								
Department: 570 - Parks								
Sub Department: 572 - Parks								
CO - Capital Outlay								
88750		Marine Improvements	0.00	0.00	46,838.55	0.00	(46,838.55)	-100%
Account Classification Total: CO - Capital Outlay			\$0.00	\$0.00	\$46,838.55	\$0.00	(\$46,838.55)	-100%
IF - Interfund Transfers								
99040		Trans - General Fund	10,556.00	10,556.00	0.00	0.00	0.00	N/A
99193		Trans - Park Reserve	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
99830		Trans - Vehicle Reserve	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0%
Account Classification Total: IF - Interfund Transfers			\$14,056.00	\$19,056.00	\$8,500.00	\$8,500.00	\$0.00	0%
CR - Contingencies								
99750		Operating Contingency	0.00	0.00	17,510.00	42,600.00	25,090.00	143%
Account Classification Total: CR - Contingencies			\$0.00	\$0.00	\$17,510.00	\$42,600.00	\$25,090.00	143%
FB - Fund Balance & Reserves								
99981		Unappropriated Fund Balance	138,241.85	113,178.17	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves			\$138,241.85	\$113,178.17	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 572 - Parks			\$394,783.05	\$242,729.23	\$226,938.55	\$178,150.00	(\$48,788.55)	-21%
Fund Revenue	Total: 465 - Parks		\$394,783.05	\$242,729.23	\$226,938.55	\$178,150.00	(\$48,788.55)	-21%
Fund Expenditure	Total: 465 - Parks		\$394,783.05	\$242,729.23	\$226,938.55	\$178,150.00	(\$48,788.55)	-21%
Fund Net	Total: 465 - Parks		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-21%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
<u>Revenues</u>							
CS - Charges for Service							
34421	Work Reimbursement	1,797.64	4,519.73	0.00	0.00	0.00	N/A
36070	Rent	4,233.00	2,133.00	0.00	0.00	0.00	N/A
36710	Space Rent Charges	1,762,229.00	1,859,729.00	1,862,216.00	1,911,210.00	48,994.00	3%
Account Classification Total: CS - Charges for Service		\$1,768,259.64	\$1,866,381.73	\$1,862,216.00	\$1,911,210.00	\$48,994.00	3%
IN - Interest							
39150	Investments - Interest On	11,934.05	10,188.25	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$11,934.05	\$10,188.25	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	5,237.00	1,972.66	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$5,237.00	\$1,972.66	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36080	Trans - Space Rent	15,000.00	17,321.00	12,321.00	12,321.00	0.00	0%
39033	Trans - Equipment Rent	103,988.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$118,988.00	\$17,321.00	\$12,321.00	\$12,321.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,179,337.00	1,629,503.46	2,136,000.00	649,500.00	(1,486,500.00)	-70%
Account Classification Total: FB - Fund Balances		\$1,179,337.00	\$1,629,503.46	\$2,136,000.00	\$649,500.00	(\$1,486,500.00)	-70%
Revenues Total		\$3,083,755.69	\$3,525,367.10	\$4,010,537.00	\$2,573,031.00	(\$1,437,506.00)	-36%

Expenditures

PS - Personnel Services

61555	Accounting Specialist	38,293.92	39,087.36	38,938.00	39,869.00	931.00	2%
63015	Director of Maintenance	69,132.00	70,584.00	70,584.00	71,996.00	1,412.00	2%
63030	Facility Maint Leadworker	42,935.58	43,936.79	43,769.00	43,937.00	168.00	0%
63350	Maintenance Technician II	93,472.68	92,137.27	96,799.00	91,582.00	(5,217.00)	-5%
63360	Maint/HVAC Tech	53,849.81	54,997.92	54,787.00	54,998.00	211.00	0%
63900	Overtime	1,762.93	1,121.02	5,000.00	5,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
63930	FICA	21,158.87	26,857.74	23,820.00	23,735.00	(85.00)	0%
63940	Workmans Compensation Tax	131.39	170.34	263.00	242.00	(21.00)	-8%
63941	Workmans Compensation	0.00	3,866.32	7,162.00	7,136.00	(26.00)	0%
63950	Medical Insurance	56,700.00	52,596.59	56,700.00	65,100.00	8,400.00	15%
63951	Life Insurance	248.04	215.04	212.00	212.00	0.00	0%
63952	Short Term Disability	142.80	142.80	143.00	143.00	0.00	0%
63960	Retirement - General	29,887.72	29,995.73	34,252.00	48,842.00	14,590.00	43%
63980	Unemployment Compensation	8,143.00	6,979.81	7,162.00	7,136.00	(26.00)	0%
63990	Cell Phone Allowance	1,500.00	1,500.00	1,500.00	2,880.00	1,380.00	92%
Account Classification Total: PS - Personnel Services		\$417,358.74	\$424,188.73	\$441,091.00	\$462,808.00	\$21,717.00	5%
MS - Material and Services							
44040	Staff Travel & Training	0.00	0.00	1,000.00	1,000.00	0.00	0%
44060	Janitorial Supplies	29,560.89	27,006.81	27,500.00	27,500.00	0.00	0%
44100	Supplies - Office	578.60	1,052.79	950.00	950.00	0.00	0%
44104	Miscellaneous	0.00	0.00	6,430.00	0.00	(6,430.00)	-100%
44110	Supplies - Other	2,630.22	2,003.32	5,000.00	3,000.00	(2,000.00)	-40%
44200	Dues / Fees	3,130.40	324.50	3,390.00	2,500.00	(890.00)	-26%
44250	Vehicle Fuel	12,967.53	14,719.57	13,000.00	14,200.00	1,200.00	9%
44260	Vehicle Maintenance & Repair	4,954.18	5,332.56	5,200.00	5,200.00	0.00	0%
44262	Snow Removal & Equipment	6,918.96	858.93	10,000.00	10,000.00	0.00	0%
44263	Supplies Equipment Rent	910.45	477.60	6,500.00	4,500.00	(2,000.00)	-31%
44264	Security/Alarms	8,015.43	14,075.26	19,660.00	15,500.00	(4,160.00)	-21%
44265	Painting Supplies	2,156.16	2,538.20	6,500.00	3,500.00	(3,000.00)	-46%
44266	Lock Repair / Replace	5,411.39	3,453.57	5,000.00	5,000.00	0.00	0%
44267	Elect Supplies / Repairs	20,331.39	24,953.67	25,000.00	25,000.00	0.00	0%
44268	Plumbing Repair	22,548.88	17,072.26	16,000.00	18,500.00	2,500.00	16%
44269	Heating / Air Repair	37,848.43	42,072.49	50,500.00	50,500.00	0.00	0%
44270	Bldg Maintenance & Repair	16,832.40	25,615.33	35,400.00	32,500.00	(2,900.00)	-8%
44300	Equip Maintenance & Repair	1,653.31	3,067.85	4,000.00	4,000.00	0.00	0%
44310	Elevator Maintenance & Repair	24,954.86	26,851.60	28,200.00	30,000.00	1,800.00	6%
44320	Grounds Maintenance & Repair	7,839.93	8,090.70	31,300.00	28,000.00	(3,300.00)	-11%
44530	Janitorial Services	179,123.38	186,110.34	219,555.00	200,000.00	(19,555.00)	-9%
44600	Utilities - Gas	25,768.73	25,253.82	51,975.00	37,000.00	(14,975.00)	-29%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
44610	Utilities - Water / Sewer	80,430.12	51,415.87	195,800.00	214,000.00	18,200.00	9%
44620	Utilities - Electricity	309,010.14	322,249.41	417,000.00	405,600.00	(11,400.00)	-3%
44630	Garbage Pickup	25,041.60	23,009.61	35,620.00	30,600.00	(5,020.00)	-14%
44631	Solid Waste Dump	613.82	498.32	1,050.00	1,050.00	0.00	0%
44640	Telephone	2,934.78	4,462.47	4,700.00	9,400.00	4,700.00	100%
44670	Equipment	0.00	1,894.00	8,000.00	6,500.00	(1,500.00)	-19%
44700	Postage	31.18	59.95	250.00	250.00	0.00	0%
45480	Utilities - Geothermal	69,576.50	58,172.65	86,940.00	73,200.00	(13,740.00)	-16%
99755	Risk Management	0.00	0.00	2,655.00	2,686.00	31.00	1%
99760	Insurance/Liability	3,468.00	3,468.00	4,324.00	5,030.00	706.00	16%
99765	Insurance/Workmans Compensation	8,394.00	4,527.68	0.00	0.00	0.00	N/A
99770	Internal Services	48,795.00	48,795.00	48,795.00	62,949.00	14,154.00	29%
99781	Steering Committee Hardware Charge	2,250.00	1,800.00	900.00	750.00	(150.00)	-17%
99782	Steering Committee User Charge	198.00	210.00	210.00	610.00	400.00	190%
Account Classification Total: MS - Material and Services		\$964,878.66	\$951,494.13	\$1,378,304.00	\$1,330,975.00	(\$47,329.00)	-3%
CO - Capital Outlay							
88000	Vehicles Other	0.00	0.00	68,321.00	14,000.00	(54,321.00)	-80%
88170	Facilities Improvement	56,943.83	0.00	0.00	0.00	0.00	N/A
88360	Equipment	0.00	0.00	80,000.00	0.00	(80,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$56,943.83	\$0.00	\$148,321.00	\$14,000.00	(\$134,321.00)	-91%
IF - Interfund Transfers							
99060	Trans - Capital Projects	0.00	0.00	1,604,000.00	100,000.00	(1,504,000.00)	-94%
99460	Trans - Equip Rent & Revolving	0.00	2,321.00	2,321.00	2,321.00	0.00	0%
99783	Trans - Phones	71.00	385.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	15,000.00	15,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$15,071.00	\$17,706.00	\$1,616,321.00	\$112,321.00	(\$1,504,000.00)	-93%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	200,000.00	205,106.00	5,106.00	3%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$200,000.00	\$205,106.00	\$5,106.00	3%

FB - Fund Balance & Reserves

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
Department: 580 - Equipment							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	191.83	675.91	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$191.83	\$675.91	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36080	Trans - Space Rent	15,000.00	17,321.00	12,321.00	12,321.00	0.00	0%
39033	Trans - Equipment Rent	103,988.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$118,988.00	\$17,321.00	\$12,321.00	\$12,321.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	119,179.83	136,000.00	149,500.00	13,500.00	10%
Account Classification Total: FB - Fund Balances		\$0.00	\$119,179.83	\$136,000.00	\$149,500.00	\$13,500.00	10%
Department Total: 580 - Equipment		\$119,179.83	\$137,176.74	\$148,321.00	\$161,821.00	\$13,500.00	9%
<u>Expenditures</u>							
CO - Capital Outlay							
88000	Vehicles Other	0.00	0.00	68,321.00	14,000.00	(54,321.00)	-80%
88360	Equipment	0.00	0.00	80,000.00	0.00	(80,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$0.00	\$0.00	\$148,321.00	\$14,000.00	(\$134,321.00)	-91%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	147,821.00	147,821.00	N/A
99981	Unappropriated Fund Balance	119,179.83	137,176.74	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$119,179.83	\$137,176.74	\$0.00	\$147,821.00	\$147,821.00	
Department Total: 580 - Equipment		\$119,179.83	\$137,176.74	\$148,321.00	\$161,821.00	\$13,500.00	9%
Fund Revenue	Total: 439 - Space Rent	\$119,179.83	\$137,176.74	\$148,321.00	\$161,821.00	\$13,500.00	9%
Fund Expenditure	Total: 439 - Space Rent	\$119,179.83	\$137,176.74	\$148,321.00	\$161,821.00	\$13,500.00	9%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
Department: 580 - Equipment							
	Fund Net	Total: 439 - Space Rent	\$0.00	\$0.00	\$0.00	\$0.00	9%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
Department: 585 - Maintenance							
<u>Revenues</u>							
CS - Charges for Service							
34421	Work Reimbursement	1,797.64	4,519.73	0.00	0.00	0.00	N/A
36070	Rent	4,233.00	2,133.00	0.00	0.00	0.00	N/A
36710	Space Rent Charges	1,762,229.00	1,859,729.00	1,862,216.00	1,911,210.00	48,994.00	3%
Account Classification Total: CS - Charges for Service		\$1,768,259.64	\$1,866,381.73	\$1,862,216.00	\$1,911,210.00	\$48,994.00	3%
IN - Interest							
39150	Investments - Interest On	11,742.22	9,512.34	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$11,742.22	\$9,512.34	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	5,237.00	1,972.66	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$5,237.00	\$1,972.66	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,179,337.00	1,510,323.63	2,000,000.00	500,000.00	(1,500,000.00)	-75%
Account Classification Total: FB - Fund Balances		\$1,179,337.00	\$1,510,323.63	\$2,000,000.00	\$500,000.00	(\$1,500,000.00)	-75%
Department Total: 585 - Maintenance		\$2,964,575.86	\$3,388,190.36	\$3,862,216.00	\$2,411,210.00	(\$1,451,006.00)	-38%
<u>Expenditures</u>							
PS - Personnel Services							
61555	Accounting Specialist	38,293.92	39,087.36	38,938.00	39,869.00	931.00	2%
63015	Director of Maintenance	69,132.00	70,584.00	70,584.00	71,996.00	1,412.00	2%
63030	Facility Maint Leadworker	42,935.58	43,936.79	43,769.00	43,937.00	168.00	0%
63350	Maintenance Technician II	93,472.68	92,137.27	96,799.00	91,582.00	(5,217.00)	-5%
63360	Maint/HVAC Tech	53,849.81	54,997.92	54,787.00	54,998.00	211.00	0%
63900	Overtime	1,762.93	1,121.02	5,000.00	5,000.00	0.00	0%
63930	FICA	21,158.87	26,857.74	23,820.00	23,735.00	(85.00)	0%
63940	Workmans Compensation Tax	131.39	170.34	263.00	242.00	(21.00)	-8%
63941	Workmans Compensation	0.00	3,866.32	7,162.00	7,136.00	(26.00)	0%
63950	Medical Insurance	56,700.00	52,596.59	56,700.00	65,100.00	8,400.00	15%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
Department: 585 - Maintenance							
63951	Life Insurance	248.04	215.04	212.00	212.00	0.00	0%
63952	Short Term Disability	142.80	142.80	143.00	143.00	0.00	0%
63960	Retirement - General	29,887.72	29,995.73	34,252.00	48,842.00	14,590.00	43%
63980	Unemployment Compensation	8,143.00	6,979.81	7,162.00	7,136.00	(26.00)	0%
63990	Cell Phone Allowance	1,500.00	1,500.00	1,500.00	2,880.00	1,380.00	92%
Account Classification Total: PS - Personnel Services		\$417,358.74	\$424,188.73	\$441,091.00	\$462,808.00	\$21,717.00	5%

MS - Material and Services

44040	Staff Travel & Training	0.00	0.00	1,000.00	1,000.00	0.00	0%
44060	Janitorial Supplies	29,560.89	27,006.81	27,500.00	27,500.00	0.00	0%
44100	Supplies - Office	578.60	1,052.79	950.00	950.00	0.00	0%
44104	Miscellaneous	0.00	0.00	6,430.00	0.00	(6,430.00)	-100%
44110	Supplies - Other	2,630.22	2,003.32	5,000.00	3,000.00	(2,000.00)	-40%
44113	Office Equipment	0.00	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	3,130.40	324.50	3,390.00	2,500.00	(890.00)	-26%
44250	Vehicle Fuel	12,967.53	14,719.57	13,000.00	14,200.00	1,200.00	9%
44260	Vehicle Maintenance & Repair	4,954.18	5,332.56	5,200.00	5,200.00	0.00	0%
44262	Snow Removal & Equipment	6,918.96	858.93	10,000.00	10,000.00	0.00	0%
44263	Supplies Equipment Rent	910.45	477.60	6,500.00	4,500.00	(2,000.00)	-31%
44264	Security/Alarms	8,015.43	14,075.26	19,660.00	15,500.00	(4,160.00)	-21%
44265	Painting Supplies	2,156.16	2,538.20	6,500.00	3,500.00	(3,000.00)	-46%
44266	Lock Repair / Replace	5,411.39	3,453.57	5,000.00	5,000.00	0.00	0%
44267	Elect Supplies / Repairs	20,331.39	24,953.67	25,000.00	25,000.00	0.00	0%
44268	Plumbing Repair	22,548.88	17,072.26	16,000.00	18,500.00	2,500.00	16%
44269	Heating / Air Repair	37,848.43	42,072.49	50,500.00	50,500.00	0.00	0%
44270	Bldg Maintenance & Repair	16,832.40	25,615.33	35,400.00	32,500.00	(2,900.00)	-8%
44300	Equip Maintenance & Repair	1,653.31	3,067.85	4,000.00	4,000.00	0.00	0%
44310	Elevator Maintenance & Repair	24,954.86	26,851.60	28,200.00	30,000.00	1,800.00	6%
44320	Grounds Maintenance & Repair	7,839.93	8,090.70	31,300.00	28,000.00	(3,300.00)	-11%
44530	Janitorial Services	179,123.38	186,110.34	219,555.00	200,000.00	(19,555.00)	-9%
44600	Utilities - Gas	25,768.73	25,253.82	51,975.00	37,000.00	(14,975.00)	-29%
44610	Utilities - Water / Sewer	80,430.12	51,415.87	195,800.00	214,000.00	18,200.00	9%
44620	Utilities - Electricity	309,010.14	322,249.41	417,000.00	405,600.00	(11,400.00)	-3%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 439 - Space Rent							
Department: 585 - Maintenance							
44630	Garbage Pickup	25,041.60	23,009.61	35,620.00	30,600.00	(5,020.00)	-14%
44631	Solid Waste Dump	613.82	498.32	1,050.00	1,050.00	0.00	0%
44640	Telephone	2,934.78	4,462.47	4,700.00	9,400.00	4,700.00	100%
44670	Equipment	0.00	1,894.00	8,000.00	6,500.00	(1,500.00)	-19%
44700	Postage	31.18	59.95	250.00	250.00	0.00	0%
45480	Utilities - Geothermal	69,576.50	58,172.65	86,940.00	73,200.00	(13,740.00)	-16%
99755	Risk Management	0.00	0.00	2,655.00	2,686.00	31.00	1%
99760	Insurance/Liability	3,468.00	3,468.00	4,324.00	5,030.00	706.00	16%
99765	Insurance/Workmans Compensation	8,394.00	4,527.68	0.00	0.00	0.00	N/A
99770	Internal Services	48,795.00	48,795.00	48,795.00	62,949.00	14,154.00	29%
99781	Steering Committee Hardware Charge	2,250.00	1,800.00	900.00	750.00	(150.00)	-17%
99782	Steering Committee User Charge	198.00	210.00	210.00	610.00	400.00	190%
Account Classification Total: MS - Material and Services		\$964,878.66	\$951,494.13	\$1,378,304.00	\$1,330,975.00	(\$47,329.00)	-3%
CO - Capital Outlay							
88170	Facilities Improvement	56,943.83	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$56,943.83	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99060	Trans - Capital Projects	0.00	0.00	1,604,000.00	100,000.00	(1,504,000.00)	-94%
99460	Trans - Equip Rent & Revolving	0.00	2,321.00	2,321.00	2,321.00	0.00	0%
99783	Trans - Phones	71.00	385.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	15,000.00	15,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$15,071.00	\$17,706.00	\$1,616,321.00	\$112,321.00	(\$1,504,000.00)	-93%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	200,000.00	205,106.00	5,106.00	3%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$200,000.00	\$205,106.00	\$5,106.00	3%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	226,500.00	300,000.00	73,500.00	32%
99981	Unappropriated Fund Balance	1,510,323.63	1,994,801.50	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,510,323.63	\$1,994,801.50	\$226,500.00	\$300,000.00	\$73,500.00	32%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 439 - Space Rent
Department: 585 - Maintenance

	Department Total: 585 - Maintenance	\$2,964,575.86	\$3,388,190.36	\$3,862,216.00	\$2,411,210.00	(\$1,451,006.00)	-38%
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Fund Revenue	Total: 439 - Space Rent	\$2,964,575.86	\$3,388,190.36	\$3,862,216.00	\$2,411,210.00	(\$1,451,006.00)	-38%
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Fund Expenditure	Total: 439 - Space Rent	\$2,964,575.86	\$3,388,190.36	\$3,862,216.00	\$2,411,210.00	(\$1,451,006.00)	-38%
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Fund Net	Total: 439 - Space Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-38%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 440 - Capital Projects Reserve							
Department: 000 - Non-Departmental							
<u>Revenues</u>							
CS - Charges for Service							
36120	Settlements - Insurance	0.00	925,237.66	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$925,237.66	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	120.56	410.20	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$120.56	\$410.20	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36080	Trans - Space Rent	0.00	0.00	1,604,000.00	100,000.00	(1,504,000.00)	-94%
39010	Trans - Fund Closures	0.00	0.00	19,338.00	0.00	(19,338.00)	-100%
39033	Trans - Equipment Rent	74,777.50	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$74,777.50	\$0.00	\$1,623,338.00	\$100,000.00	(\$1,523,338.00)	-94%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	74,898.06	0.00	700,000.00	700,000.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$74,898.06	\$0.00	\$700,000.00	\$700,000.00	
Department Total: 000 - Non-Departmental		\$74,898.06	\$1,000,545.92	\$1,623,338.00	\$800,000.00	(\$823,338.00)	-51%
<u>Expenditures</u>							
Department: 000 - Non-Departmental							
CO - Capital Outlay							
88170	Facilities Improvement	0.00	0.00	234,220.00	131,000.00	(103,220.00)	-44%
88340	Bldg Improvement	0.00	925,237.66	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$925,237.66	\$234,220.00	\$131,000.00	(\$103,220.00)	-44%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	750,000.00	169,000.00	(581,000.00)	-77%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$750,000.00	\$169,000.00	(\$581,000.00)	-77%

FB - Fund Balance & Reserves

LIVE Klamath County LIVE Budget Worksheet Report

		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 440 - Capital Projects Reserve							
Department: 000 - Non-Departmental							
99811	Reserve Capital Outlay	0.00	0.00	300,000.00	500,000.00	200,000.00	67%
99980	Reserve Future Expenditures	0.00	0.00	19,338.00	0.00	(19,338.00)	-100%
99981	Unappropriated Fund Balance	74,898.06	75,308.26	319,780.00	0.00	(319,780.00)	-100%
Account Classification Total: FB - Fund Balance & Reserves		\$74,898.06	\$75,308.26	\$639,118.00	\$500,000.00	(\$139,118.00)	-22%
Department Total: 000 - Non-Departmental		\$74,898.06	\$1,000,545.92	\$1,623,338.00	\$800,000.00	(\$823,338.00)	-51%
Fund Revenue	Total: 440 - Capital Projects Reserve	\$74,898.06	\$1,000,545.92	\$1,623,338.00	\$800,000.00	(\$823,338.00)	-51%
Fund Expenditure	Total: 440 - Capital Projects Reserve	\$74,898.06	\$1,000,545.92	\$1,623,338.00	\$800,000.00	(\$823,338.00)	-51%
Fund Net	Total: 440 - Capital Projects Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-51%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9332 - MH Building Reserve - KADA							
Department: 585 - Maintenance							
Revenues							
IN - Interest							
39150	Investments - Interest On	191.95	104.72	150.00	0.00	(150.00)	-100%
Account Classification Total: IN - Interest		\$191.95	\$104.72	\$150.00	\$0.00	(\$150.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	18,890.55	19,082.50	19,188.00	0.00	(19,188.00)	-100%
Account Classification Total: FB - Fund Balances		\$18,890.55	\$19,082.50	\$19,188.00	\$0.00	(\$19,188.00)	-100%
Department Total: 585 - Maintenance		\$19,082.50	\$19,187.22	\$19,338.00	\$0.00	(\$19,338.00)	-100%
Expenditures							
IF - Interfund Transfers							
99060	Trans - Capital Projects	0.00	0.00	19,338.00	0.00	(19,338.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$19,338.00	\$0.00	(\$19,338.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	19,082.50	19,187.22	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$19,082.50	\$19,187.22	\$0.00	\$0.00	\$0.00	0%
Department Total: 585 - Maintenance		\$19,082.50	\$19,187.22	\$19,338.00	\$0.00	(\$19,338.00)	-100%
Fund Revenue	Total: 9332 - MH Building Reserve - KADA	\$19,082.50	\$19,187.22	\$19,338.00	\$0.00	(\$19,338.00)	-100%
Fund Expenditure	Total: 9332 - MH Building Reserve - KADA	\$19,082.50	\$19,187.22	\$19,338.00	\$0.00	(\$19,338.00)	-100%
Fund Net	Total: 9332 - MH Building Reserve - KADA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 591 - OSU Extension							
<u>Revenues</u>							
IG - Intergovernmental							
33405	Grants	19,609.97	3,812.00	7,600.00	4,178.00	(3,422.00)	-45%
Account Classification Total: IG - Intergovernmental		\$19,609.97	\$3,812.00	\$7,600.00	\$4,178.00	(\$3,422.00)	-45%
TI - Interfund Transfers							
36330	Trans - General Non Dept	217,440.33	224,544.40	239,211.00	191,951.00	(47,260.00)	-20%
39033	Trans - Equipment Rent	0.00	0.00	0.00	11,018.00	11,018.00	N/A
Account Classification Total: TI - Interfund Transfers		\$217,440.33	\$224,544.40	\$239,211.00	\$202,969.00	(\$36,242.00)	-15%
Department Total: 591 - OSU Extension		\$237,050.30	\$228,356.40	\$246,811.00	\$207,147.00	(\$39,664.00)	-16%
<u>Expenditures</u>							
PS - Personnel Services							
60575	Management Assistant	18,008.44	4,348.85	0.00	0.00	0.00	N/A
61590	Office Assistant I	8,884.00	0.00	0.00	0.00	0.00	N/A
61675	Office Specialist	58,361.44	63,339.21	65,612.00	58,218.00	(7,394.00)	-11%
63900	Overtime	343.46	0.00	0.00	0.00	0.00	N/A
63930	FICA	5,432.60	4,909.21	5,019.00	4,454.00	(565.00)	-11%
63940	Workmans Compensation Tax	45.49	54.05	75.00	59.00	(16.00)	-21%
63941	Workmans Compensation	0.00	456.77	1,509.00	1,339.00	(170.00)	-11%
63950	Medical Insurance	8,100.00	7,424.99	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	53.30	42.60	42.00	42.00	0.00	0%
63952	Short Term Disability	44.20	40.80	41.00	41.00	0.00	0%
63960	Retirement - General	6,514.20	6,333.96	7,217.00	9,315.00	2,098.00	29%
63980	Unemployment Compensation	2,281.00	1,550.37	1,509.00	1,339.00	(170.00)	-11%
Account Classification Total: PS - Personnel Services		\$108,068.13	\$88,500.81	\$97,224.00	\$93,407.00	(\$3,817.00)	-4%
MS - Material and Services							
44000	Travel	16,200.00	16,200.00	16,200.00	11,200.00	(5,000.00)	-31%
44100	Supplies - Office	11,470.00	11,470.00	11,470.00	11,470.00	0.00	0%
44260	Vehicle Maintenance & Repair	800.00	800.00	800.00	800.00	0.00	0%
44640	Telephone	9,252.20	3,587.09	3,600.00	4,500.00	900.00	25%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number		Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund								
Department: 591 - OSU Extension								
44645		Teleprocessing	6,920.00	6,920.00	6,920.00	6,920.00	0.00	0%
44700		Postage	5,400.00	5,400.00	5,400.00	5,400.00	0.00	0%
45020		Contract Services	16,153.97	31,417.50	38,885.00	27,885.00	(11,000.00)	-28%
99755		Risk Management	0.00	0.00	2,376.00	3,530.00	1,154.00	49%
99760		Insurance/Liability	2,536.00	2,536.00	3,870.00	6,610.00	2,740.00	71%
99765		Insurance/Workmans Compensation	129.00	43.00	0.00	0.00	0.00	N/A
99770		Internal Services	9,885.00	9,885.00	9,885.00	10,240.00	355.00	4%
99780		Space Rent	47,070.00	49,334.00	50,181.00	25,185.00	(24,996.00)	-50%
Account Classification Total: MS - Material and Services			\$125,816.17	\$137,592.59	\$149,587.00	\$113,740.00	(\$35,847.00)	-24%
IF - Interfund Transfers								
99460		Trans - Equip Rent & Revolving	2,000.00	0.00	0.00	0.00	0.00	N/A
99783		Trans - Phones	176.00	1,463.00	0.00	0.00	0.00	N/A
99830		Trans - Vehicle Reserve	990.00	800.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers			\$3,166.00	\$2,263.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 591 - OSU Extension			\$237,050.30	\$228,356.40	\$246,811.00	\$207,147.00	(\$39,664.00)	-16%
Fund Revenue	Total: 100 - General Fund		\$237,050.30	\$228,356.40	\$246,811.00	\$207,147.00	(\$39,664.00)	-16%
Fund Expenditure	Total: 100 - General Fund		\$237,050.30	\$228,356.40	\$246,811.00	\$207,147.00	(\$39,664.00)	-16%
Fund Net	Total: 100 - General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-16%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 592 - Experiment Station							
<u>Revenues</u>							
TI - Interfund Transfers							
36330	Trans - General Non Dept	61,089.64	87,210.41	93,748.00	74,998.00	(18,750.00)	-20%
Account Classification Total: TI - Interfund Transfers		\$61,089.64	\$87,210.41	\$93,748.00	\$74,998.00	(\$18,750.00)	-20%
Department Total: 592 - Experiment Station		\$61,089.64	\$87,210.41	\$93,748.00	\$74,998.00	(\$18,750.00)	-20%
<u>Expenditures</u>							
PS - Personnel Services							
60190	Farm Manager	0.00	17,230.72	30,218.00	31,679.00	1,461.00	5%
63560	Laborer	19,285.60	10,246.00	9,143.00	0.00	(9,143.00)	-100%
63900	Overtime	203.40	1,139.44	0.00	0.00	0.00	N/A
63920	Temporary Help	0.00	6,984.92	0.00	0.00	0.00	N/A
63930	FICA	1,485.97	2,723.47	3,011.00	2,423.00	(588.00)	-20%
63940	Workmans Compensation Tax	15.91	45.67	56.00	34.00	(22.00)	-39%
63941	Workmans Compensation	0.00	344.86	905.00	729.00	(176.00)	-19%
63950	Medical Insurance	2,384.40	6,834.08	8,100.00	9,300.00	1,200.00	15%
63951	Life Insurance	16.40	17.54	21.00	21.00	0.00	0%
63952	Short Term Disability	13.60	20.40	20.00	20.00	0.00	0%
63960	Retirement - General	1,582.00	2,747.70	3,324.00	5,069.00	1,745.00	52%
63980	Unemployment Compensation	934.00	978.04	905.00	729.00	(176.00)	-19%
Account Classification Total: PS - Personnel Services		\$25,921.28	\$49,312.84	\$55,703.00	\$50,004.00	(\$5,699.00)	-10%
MS - Material and Services							
44110	Supplies - Other	107.92	595.70	0.00	0.00	0.00	N/A
44640	Telephone	4,356.19	2,630.77	3,500.00	1,930.00	(1,570.00)	-45%
44700	Postage	130.67	75.60	100.00	60.00	(40.00)	-40%
44900	Irrigation Taxes	3,758.84	4,104.48	4,500.00	4,500.00	0.00	0%
45020	Contract Services	9,415.74	13,682.88	8,042.00	0.00	(8,042.00)	-100%
99755	Risk Management	0.00	0.00	4,578.00	2,877.00	(1,701.00)	-37%
99760	Insurance/Liability	4,687.00	4,687.00	7,458.00	5,387.00	(2,071.00)	-28%
99765	Insurance/Workmans Compensation	2,599.00	2,254.14	0.00	0.00	0.00	N/A
99770	Internal Services	9,867.00	9,867.00	9,867.00	10,240.00	373.00	4%

LIVE Klamath County LIVE Budget Worksheet Report

Account Number Description		2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 592 - Experiment Station							
Account Classification Total: MS - Material and Services		\$34,922.36	\$37,897.57	\$38,045.00	\$24,994.00	(\$13,051.00)	-34%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	246.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$246.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 592 - Experiment Station		\$61,089.64	\$87,210.41	\$93,748.00	\$74,998.00	(\$18,750.00)	-20%
Fund Revenue	Total: 100 - General Fund	\$61,089.64	\$87,210.41	\$93,748.00	\$74,998.00	(\$18,750.00)	-20%
Fund Expenditure	Total: 100 - General Fund	\$61,089.64	\$87,210.41	\$93,748.00	\$74,998.00	(\$18,750.00)	-20%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-20%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 602 - Experiment Station							
Department: 592 - Experiment Station							
<u>Revenues</u>							
IG - Intergovernmental							
33620	Grants - State Research	0.00	0.00	5,000.00	11,000.00	6,000.00	120%
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$5,000.00	\$11,000.00	\$6,000.00	120%
CS - Charges for Service							
36602	Reim - Services	6,858.88	1,568.10	3,000.00	0.00	(3,000.00)	-100%
36750	Sales & Donations	6,521.58	503.75	500.00	0.00	(500.00)	-100%
Account Classification Total: CS - Charges for Service		\$13,380.46	\$2,071.85	\$3,500.00	\$0.00	(\$3,500.00)	-100%
IN - Interest							
39150	Investments - Interest On	233.59	170.95	200.00	120.00	(80.00)	-40%
Account Classification Total: IN - Interest		\$233.59	\$170.95	\$200.00	\$120.00	(\$80.00)	-40%
FB - Fund Balances							
31001	Beginning Fund Balance	19,691.80	31,553.16	31,985.00	30,912.00	(1,073.00)	-3%
Account Classification Total: FB - Fund Balances		\$19,691.80	\$31,553.16	\$31,985.00	\$30,912.00	(\$1,073.00)	-3%
Department Total: 592 - Experiment Station		\$33,305.85	\$33,795.96	\$40,685.00	\$42,032.00	\$1,347.00	3%
<u>Expenditures</u>							
PS - Personnel Services							
63560	Laborer	0.00	2,290.50	0.00	0.00	0.00	N/A
63900	Overtime	0.00	64.50	0.00	0.00	0.00	N/A
63920	Temporary Help	0.00	2,138.40	9,143.00	17,940.00	8,797.00	96%
63930	FICA	0.00	343.75	699.00	1,372.00	673.00	96%
63940	Workmans Compensation Tax	0.00	0.00	19.00	33.00	14.00	74%
63941	Workmans Compensation	0.00	0.00	210.00	413.00	203.00	97%
63980	Unemployment Compensation	239.00	51.00	210.00	413.00	203.00	97%
Account Classification Total: PS - Personnel Services		\$239.00	\$4,888.15	\$10,281.00	\$20,171.00	\$9,890.00	96%
MS - Material and Services							
44000	Travel	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 602 - Experiment Station							
Department: 592 - Experiment Station							
44110	Supplies - Other	0.00	0.00	4,500.00	0.00	(4,500.00)	-100%
44300	Equip Maintenance & Repair	796.93	1,540.09	12,517.00	0.00	(12,517.00)	-100%
44320	Grounds Maintenance & Repair	0.00	0.00	2,000.00	0.00	(2,000.00)	-100%
44650	Rent	716.76	0.00	0.00	0.00	0.00	N/A
45020	Contract Services	0.00	3,839.62	0.00	21,861.00	21,861.00	N/A
Account Classification Total: MS - Material and Services		\$1,513.69	\$5,379.71	\$20,017.00	\$21,861.00	\$1,844.00	9%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	10,387.00	0.00	(10,387.00)	-100%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$10,387.00	\$0.00	(\$10,387.00)	-100%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	31,553.16	23,528.10	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$31,553.16	\$23,528.10	\$0.00	\$0.00	\$0.00	0%
Department Total: 592 - Experiment Station		\$33,305.85	\$33,795.96	\$40,685.00	\$42,032.00	\$1,347.00	3%
Fund Revenue	Total: 602 - Experiment Station	\$33,305.85	\$33,795.96	\$40,685.00	\$42,032.00	\$1,347.00	3%
Fund Expenditure	Total: 602 - Experiment Station	\$33,305.85	\$33,795.96	\$40,685.00	\$42,032.00	\$1,347.00	3%
Fund Net	Total: 602 - Experiment Station	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	3%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Department: 593 - Fairgrounds							
<u>Revenues</u>							
IG - Intergovernmental							
33705	Oregon Fairs	36,030.72	50,001.88	50,000.00	50,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$36,030.72	\$50,001.88	\$50,000.00	\$50,000.00	\$0.00	0%
CS - Charges for Service							
34220	Room Rental	239,284.37	250,087.20	260,000.00	260,000.00	0.00	0%
36510	Refunds - Fair Revenue/Donations	92,092.66	111,757.29	160,202.00	160,000.00	(202.00)	0%
36540	Refunds	0.00	1,068.49	200.00	1,065.00	865.00	433%
36602	Reim - Services	15,697.05	16,165.98	15,697.00	19,640.00	3,943.00	25%
Account Classification Total: CS - Charges for Service		\$347,074.08	\$379,078.96	\$436,099.00	\$440,705.00	\$4,606.00	1%
IN - Interest							
39150	Investments - Interest On	5,520.91	11.86	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$5,520.91	\$11.86	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39055	Trans - Transient Room	406,575.79	390,437.09	473,080.00	479,675.00	6,595.00	1%
Account Classification Total: TI - Interfund Transfers		\$406,575.79	\$390,437.09	\$473,080.00	\$479,675.00	\$6,595.00	1%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	0.00	308,223.81	275,000.00	185,000.00	(90,000.00)	-33%
Account Classification Total: DP - Debt Proceeds		\$0.00	\$308,223.81	\$275,000.00	\$185,000.00	(\$90,000.00)	-33%
FB - Fund Balances							
31001	Beginning Fund Balance	844,900.55	11,378.80	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$844,900.55	\$11,378.80	\$0.00	\$0.00	\$0.00	0%
Department Total: 593 - Fairgrounds		\$1,640,102.05	\$1,139,132.40	\$1,234,179.00	\$1,155,380.00	(\$78,799.00)	-6%
<u>Expenditures</u>							
PS - Personnel Services							
61520	Secretary I	37,674.91	38,460.96	30,651.00	0.00	(30,651.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Department: 593 - Fairgrounds							
61620	Secretary III	960.54	0.00	0.00	0.00	0.00	N/A
61630	Secretary II	35,882.60	38,305.46	30,651.00	65,384.00	34,733.00	113%
63020	Facility Mtc Worker II	139,052.49	147,986.01	123,541.00	145,739.00	22,198.00	18%
63310	Fairgrounds Manager	65,832.00	67,224.00	53,779.00	61,712.00	7,933.00	15%
63316	Fairgrounds Foreman	37,669.06	34,146.49	0.00	0.00	0.00	N/A
63900	Overtime	11,371.72	12,652.44	10,000.00	6,800.00	(3,200.00)	-32%
63920	Temporary Help	2,246.50	2,625.00	16,000.00	0.00	(16,000.00)	-100%
63930	FICA	23,650.34	30,046.13	20,020.00	21,392.00	1,372.00	7%
63940	Workmans Compensation Tax	180.04	234.74	260.00	245.00	(15.00)	-6%
63941	Workmans Compensation	0.00	4,008.34	6,088.00	6,432.00	344.00	6%
63950	Medical Insurance	72,922.58	66,641.30	64,800.00	74,400.00	9,600.00	15%
63951	Life Insurance	297.24	254.14	233.00	232.00	(1.00)	0%
63952	Short Term Disability	183.60	180.20	163.00	163.00	0.00	0%
63960	Retirement - General	31,627.42	32,395.56	26,248.00	44,742.00	18,494.00	70%
63980	Unemployment Compensation	7,782.00	7,868.17	6,088.00	6,432.00	344.00	6%
Account Classification Total: PS - Personnel Services		\$467,333.04	\$483,028.94	\$388,522.00	\$433,673.00	\$45,151.00	12%

MS - Material and Services

44010	Mgmt Travel & Training	1,662.95	3,272.00	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	2,819.03	1,870.34	2,000.00	2,000.00	0.00	0%
44110	Supplies - Other	3,644.27	3,928.71	2,000.00	2,000.00	0.00	0%
44113	Office Equipment	0.00	862.97	0.00	0.00	0.00	N/A
44119	Equipment Reimbursement	2,876.43	741.71	2,500.00	1,000.00	(1,500.00)	-60%
44200	Dues / Fees	6,342.69	1,423.68	2,500.00	1,500.00	(1,000.00)	-40%
44250	Vehicle Fuel	21,887.72	22,433.92	20,000.00	19,755.00	(245.00)	-1%
44270	Bldg Maintenance & Repair	34,485.30	29,888.63	28,000.00	25,000.00	(3,000.00)	-11%
44300	Equip Maintenance & Repair	10,017.54	19,325.72	2,000.00	9,000.00	7,000.00	350%
44320	Grounds Maintenance & Repair	9,918.18	4,939.83	27,000.00	17,000.00	(10,000.00)	-37%
44570	Fees for Service	83,865.58	2,734.04	1,500.00	2,500.00	1,000.00	67%
44590	Committee Expenses	190.93	1,405.06	1,500.00	1,500.00	0.00	0%
44600	Utilities - Gas	36,121.12	37,013.41	58,500.00	47,000.00	(11,500.00)	-20%
44610	Utilities - Water / Sewer	25,513.62	26,301.03	28,000.00	28,000.00	0.00	0%
44620	Utilities - Electricity	72,598.20	73,682.48	59,200.00	59,200.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Department: 593 - Fairgrounds							
44630	Garbage Pickup	9,871.68	10,492.52	13,000.00	5,000.00	(8,000.00)	-62%
44640	Telephone	4,899.24	5,769.70	5,000.00	5,000.00	0.00	0%
44670	Equipment	0.00	7,403.09	0.00	0.00	0.00	N/A
44700	Postage	374.14	365.54	1,200.00	600.00	(600.00)	-50%
45000	Equipment Rental / Lease	0.00	251.02	0.00	1,000.00	1,000.00	N/A
45020	Contract Services	45,611.94	46,351.74	2,240.00	25,155.00	22,915.00	1023%
45021	Interest Expense	0.00	1,484.14	0.00	0.00	0.00	N/A
45100	Advertising	10,766.00	7,430.00	8,000.00	6,000.00	(2,000.00)	-25%
45780	Exhibits	17,500.00	17,500.00	17,800.00	17,500.00	(300.00)	-2%
45790	Fair Judges	9,500.00	9,500.00	9,500.00	9,500.00	0.00	0%
46170	Irrigation	2,027.98	2,214.46	2,300.00	2,500.00	200.00	9%
46580	Fair Account Expense	92,735.84	99,480.44	59,065.00	60,000.00	935.00	2%
46690	Bonds	0.00	293.00	350.00	350.00	0.00	0%
99755	Risk Management	0.00	0.00	38,611.00	31,000.00	(7,611.00)	-20%
99760	Insurance/Liability	42,141.00	42,141.00	62,894.00	58,049.00	(4,845.00)	-8%
99765	Insurance/Workmans Compensation	11,865.00	7,856.66	0.00	0.00	0.00	N/A
99770	Internal Services	36,417.00	36,417.00	36,417.00	36,098.00	(319.00)	-1%
Account Classification Total: MS - Material and Services		\$595,653.38	\$524,773.84	\$492,577.00	\$474,707.00	(\$17,870.00)	-4%
CO - Capital Outlay							
88000	Vehicles Other	5,000.00	0.00	0.00	0.00	0.00	N/A
88140	Grounds Improvement	4,315.00	0.00	0.00	0.00	0.00	N/A
88340	Bldg Improvement	539,160.06	24,734.00	0.00	0.00	0.00	N/A
88360	Equipment	17,261.77	15,870.93	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$565,736.83	\$40,604.93	\$0.00	\$0.00	\$0.00	0%
DS - Debt Service							
99950	Interfund Loan Principal	0.00	0.00	300,000.00	247,000.00	(53,000.00)	-18%
Account Classification Total: DS - Debt Service		\$0.00	\$0.00	\$300,000.00	\$247,000.00	(\$53,000.00)	-18%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	53,080.00	0.00	(53,080.00)	-100%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$53,080.00	\$0.00	(\$53,080.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Department: 593 - Fairgrounds							
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	11,378.80	90,724.69	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$11,378.80	\$90,724.69	\$0.00	\$0.00	\$0.00	0%
Department Total: 593 - Fairgrounds		\$1,640,102.05	\$1,139,132.40	\$1,234,179.00	\$1,155,380.00	(\$78,799.00)	-6%
Fund Revenue	Total: 740 - Fairgrounds	\$1,640,102.05	\$1,139,132.40	\$1,234,179.00	\$1,155,380.00	(\$78,799.00)	-6%
Fund Expenditure	Total: 740 - Fairgrounds	\$1,640,102.05	\$1,139,132.40	\$1,234,179.00	\$1,155,380.00	(\$78,799.00)	-6%
Fund Net	Total: 740 - Fairgrounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-6%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
<u>Revenues</u>							
CS - Charges for Service							
34170	Contract Weed Spray	200,041.61	218,599.92	200,000.00	190,000.00	(10,000.00)	-5%
Account Classification Total: CS - Charges for Service		\$200,041.61	\$218,599.92	\$200,000.00	\$190,000.00	(\$10,000.00)	-5%
FF - Fines and Forfeitures							
35100	Fines	920.27	720.00	0.00	0.00	0.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$920.27	\$720.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,365.92	1,214.47	1,500.00	1,000.00	(500.00)	-33%
Account Classification Total: IN - Interest		\$1,365.92	\$1,214.47	\$1,500.00	\$1,000.00	(\$500.00)	-33%
MI - Miscellaneous							
36100	Miscellaneous	71.40	19,018.36	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$71.40	\$19,018.36	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36650	Trans - Weed Control	20,361.36	13,000.00	13,000.00	13,000.00	0.00	0%
39033	Trans - Equipment Rent	68,837.90	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$89,199.26	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	7,361.36	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$7,361.36	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	166,629.48	221,947.58	204,500.00	204,000.00	(500.00)	0%
Account Classification Total: FB - Fund Balances		\$166,629.48	\$221,947.58	\$204,500.00	\$204,000.00	(\$500.00)	0%
Revenues Total		\$465,589.30	\$474,500.33	\$419,000.00	\$408,000.00	(\$11,000.00)	-3%

Expenditures

PS - Personnel Services

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
63205	Weed Control Supervisor	25,128.00	25,656.00	25,656.00	25,656.00	0.00	0%
63210	Chemical Applicator	35,627.96	49,642.30	50,867.00	51,950.00	1,083.00	2%
63215	Sr Chemical Applicator	11,303.77	0.00	0.00	0.00	0.00	N/A
63900	Overtime	2,820.14	988.95	15,000.00	6,000.00	(9,000.00)	-60%
63920	Temporary Help	27,564.71	29,970.20	50,000.00	40,000.00	(10,000.00)	-20%
63930	FICA	7,681.21	7,977.27	10,845.00	9,475.00	(1,370.00)	-13%
63940	Workmans Compensation Tax	36.19	86.71	112.00	69.00	(43.00)	-38%
63941	Workmans Compensation	0.00	1,548.50	3,261.00	2,849.00	(412.00)	-13%
63950	Medical Insurance	15,127.50	10,680.14	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	45.10	40.51	42.00	42.00	0.00	0%
63952	Short Term Disability	37.40	39.10	41.00	41.00	0.00	0%
63960	Retirement - General	6,952.31	7,304.44	8,444.00	12,456.00	4,012.00	48%
63980	Unemployment Compensation	3,000.00	1,878.20	3,261.00	2,849.00	(412.00)	-13%
63990	Cell Phone Allowance	240.00	240.00	240.00	240.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$135,564.29	\$136,052.32	\$183,969.00	\$170,227.00	(\$13,742.00)	-7%
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	108.00	600.00	500.00	(100.00)	-17%
44040	Staff Travel & Training	1,234.25	990.73	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	87.67	354.65	400.00	400.00	0.00	0%
44110	Supplies - Other	1,569.19	634.98	2,800.00	2,800.00	0.00	0%
44200	Dues / Fees	514.50	372.50	600.00	600.00	0.00	0%
44250	Vehicle Fuel	8,864.26	11,955.84	15,000.00	16,000.00	1,000.00	7%
44260	Vehicle Maintenance & Repair	3,154.15	3,417.71	7,000.00	7,500.00	500.00	7%
44300	Equip Maintenance & Repair	2,139.45	1,467.25	5,000.00	5,000.00	0.00	0%
44315	Disposal Expense	6.00	8.14	200.00	100.00	(100.00)	-50%
44620	Utilities - Electricity	78.88	0.00	0.00	0.00	0.00	N/A
44635	Biological Control	0.00	0.00	600.00	400.00	(200.00)	-33%
44640	Telephone	356.90	222.61	600.00	500.00	(100.00)	-17%
44670	Equipment	725.59	769.55	2,400.00	7,500.00	5,100.00	213%
44700	Postage	24.97	23.07	200.00	200.00	0.00	0%
44710	Publications / Periodicals	154.95	19,000.00	2,000.00	0.00	(2,000.00)	-100%
44720	Legal Notice Publish	696.10	738.34	1,500.00	1,500.00	0.00	0%
44850	Weed Control Chemicals	10,365.21	13,393.40	25,000.00	15,000.00	(10,000.00)	-40%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
45020	Contract Services	0.00	0.00	5,000.00	2,000.00	(3,000.00)	-60%
99755	Risk Management	0.00	0.00	1,603.00	1,680.00	77.00	5%
99760	Insurance/Liability	1,949.00	1,949.00	2,611.00	3,146.00	535.00	20%
99765	Insurance/Workmans Compensation	7,431.00	5,882.50	0.00	0.00	0.00	N/A
99770	Internal Services	17,094.00	17,094.00	17,094.00	17,094.00	0.00	0%
99780	Space Rent	1,178.00	990.00	1,005.00	1,013.00	8.00	1%
99782	Steering Committee User Charge	99.00	105.00	105.00	105.00	0.00	0%
Account Classification Total: MS - Material and Services		\$57,723.07	\$79,477.27	\$92,818.00	\$84,538.00	(\$8,280.00)	-9%
CO - Capital Outlay							
88000	Vehicles Other	27,993.00	0.00	87,500.00	0.00	(87,500.00)	-100%
Account Classification Total: CO - Capital Outlay		\$27,993.00	\$0.00	\$87,500.00	\$0.00	(\$87,500.00)	-100%
IF - Interfund Transfers							
99170	Trans - Road Fund	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
99460	Trans - Equip Rent & Revolving	10,361.36	3,000.00	3,000.00	3,000.00	0.00	0%
99830	Trans - Vehicle Reserve	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$22,361.36	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	39,713.00	21,235.00	(18,478.00)	-47%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$39,713.00	\$21,235.00	(\$18,478.00)	-47%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	87,000.00	87,000.00	N/A
99980	Reserve Future Expenditures	0.00	0.00	0.00	30,000.00	30,000.00	N/A
99981	Unappropriated Fund Balance	221,947.58	243,970.74	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$221,947.58	\$243,970.74	\$0.00	\$117,000.00	\$117,000.00	
Expenditures Total		\$465,589.30	\$474,500.33	\$419,000.00	\$408,000.00	(\$11,000.00)	-3%
Fund Revenue	Total: 530 - Weed	\$465,589.30	\$474,500.33	\$419,000.00	\$408,000.00	(\$11,000.00)	-3%
Fund Expenditure	Total: 530 - Weed	\$465,589.30	\$474,500.33	\$419,000.00	\$408,000.00	(\$11,000.00)	-3%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 530 - Weed

Fund Net	Total: 530 - Weed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-3%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
Department: 580 - Equipment							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	98.68	364.92	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$98.68	\$364.92	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36650	Trans - Weed Control	20,361.36	13,000.00	13,000.00	13,000.00	0.00	0%
39033	Trans - Equipment Rent	68,837.90	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$89,199.26	\$13,000.00	\$13,000.00	\$13,000.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	61,304.94	74,500.00	79,000.00	4,500.00	6%
Account Classification Total: FB - Fund Balances		\$0.00	\$61,304.94	\$74,500.00	\$79,000.00	\$4,500.00	6%
Department Total: 580 - Equipment		\$89,297.94	\$74,669.86	\$87,500.00	\$92,000.00	\$4,500.00	5%
<u>Expenditures</u>							
MS - Material and Services							
44670	Equipment	0.00	0.00	0.00	5,000.00	5,000.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
CO - Capital Outlay							
88000	Vehicles Other	27,993.00	0.00	87,500.00	0.00	(87,500.00)	-100%
Account Classification Total: CO - Capital Outlay		\$27,993.00	\$0.00	\$87,500.00	\$0.00	(\$87,500.00)	-100%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	0.00	87,000.00	87,000.00	N/A
99981	Unappropriated Fund Balance	61,304.94	74,669.86	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$61,304.94	\$74,669.86	\$0.00	\$87,000.00	\$87,000.00	
Department Total: 580 - Equipment		\$89,297.94	\$74,669.86	\$87,500.00	\$92,000.00	\$4,500.00	5%
Fund Revenue	Total: 530 - Weed	\$89,297.94	\$74,669.86	\$87,500.00	\$92,000.00	\$4,500.00	5%

LIVE Klamath County LIVE
Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
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Fund: 530 - Weed

Department: 580 - Equipment

Fund Expenditure	Total: 530 - Weed	\$89,297.94	\$74,669.86	\$87,500.00	\$92,000.00	\$4,500.00	5%
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Fund Net	Total: 530 - Weed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	5%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
Department: 594 - Weed Control							
<u>Revenues</u>							
CS - Charges for Service							
34170	Contract Weed Spray	200,041.61	218,599.92	200,000.00	190,000.00	(10,000.00)	-5%
Account Classification Total: CS - Charges for Service		\$200,041.61	\$218,599.92	\$200,000.00	\$190,000.00	(\$10,000.00)	-5%
FF - Fines and Forfeitures							
35100	Fines	920.27	720.00	0.00	0.00	0.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$920.27	\$720.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,267.24	849.55	1,500.00	1,000.00	(500.00)	-33%
Account Classification Total: IN - Interest		\$1,267.24	\$849.55	\$1,500.00	\$1,000.00	(\$500.00)	-33%
MI - Miscellaneous							
36100	Miscellaneous	71.40	19,018.36	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$71.40	\$19,018.36	\$0.00	\$0.00	\$0.00	0%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	7,361.36	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$7,361.36	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	166,629.48	160,642.64	130,000.00	125,000.00	(5,000.00)	-4%
Account Classification Total: FB - Fund Balances		\$166,629.48	\$160,642.64	\$130,000.00	\$125,000.00	(\$5,000.00)	-4%
Department Total: 594 - Weed Control		\$376,291.36	\$399,830.47	\$331,500.00	\$316,000.00	(\$15,500.00)	-5%
<u>Expenditures</u>							
PS - Personnel Services							
63205	Weed Control Supervisor	25,128.00	25,656.00	25,656.00	25,656.00	0.00	0%
63210	Chemical Applicator	35,627.96	49,642.30	50,867.00	51,950.00	1,083.00	2%
63215	Sr Chemical Applicator	11,303.77	0.00	0.00	0.00	0.00	N/A
63900	Overtime	2,820.14	988.95	15,000.00	6,000.00	(9,000.00)	-60%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
Department: 594 - Weed Control							
63920	Temporary Help	27,564.71	29,970.20	50,000.00	40,000.00	(10,000.00)	-20%
63930	FICA	7,681.21	7,977.27	10,845.00	9,475.00	(1,370.00)	-13%
63940	Workmans Compensation Tax	36.19	86.71	112.00	69.00	(43.00)	-38%
63941	Workmans Compensation	0.00	1,548.50	3,261.00	2,849.00	(412.00)	-13%
63950	Medical Insurance	15,127.50	10,680.14	16,200.00	18,600.00	2,400.00	15%
63951	Life Insurance	45.10	40.51	42.00	42.00	0.00	0%
63952	Short Term Disability	37.40	39.10	41.00	41.00	0.00	0%
63960	Retirement - General	6,952.31	7,304.44	8,444.00	12,456.00	4,012.00	48%
63980	Unemployment Compensation	3,000.00	1,878.20	3,261.00	2,849.00	(412.00)	-13%
63990	Cell Phone Allowance	240.00	240.00	240.00	240.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$135,564.29	\$136,052.32	\$183,969.00	\$170,227.00	(\$13,742.00)	-7%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	108.00	600.00	500.00	(100.00)	-17%
44040	Staff Travel & Training	1,234.25	990.73	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	87.67	354.65	400.00	400.00	0.00	0%
44110	Supplies - Other	1,569.19	634.98	2,800.00	2,800.00	0.00	0%
44200	Dues / Fees	514.50	372.50	600.00	600.00	0.00	0%
44250	Vehicle Fuel	8,864.26	11,955.84	15,000.00	16,000.00	1,000.00	7%
44260	Vehicle Maintenance & Repair	3,154.15	3,417.71	7,000.00	7,500.00	500.00	7%
44300	Equip Maintenance & Repair	2,139.45	1,467.25	5,000.00	5,000.00	0.00	0%
44315	Disposal Expense	6.00	8.14	200.00	100.00	(100.00)	-50%
44620	Utilities - Electricity	78.88	0.00	0.00	0.00	0.00	N/A
44635	Biological Control	0.00	0.00	600.00	400.00	(200.00)	-33%
44640	Telephone	356.90	222.61	600.00	500.00	(100.00)	-17%
44670	Equipment	725.59	769.55	2,400.00	2,500.00	100.00	4%
44700	Postage	24.97	23.07	200.00	200.00	0.00	0%
44710	Publications / Periodicals	154.95	19,000.00	2,000.00	0.00	(2,000.00)	-100%
44720	Legal Notice Publish	696.10	738.34	1,500.00	1,500.00	0.00	0%
44850	Weed Control Chemicals	10,365.21	13,393.40	25,000.00	15,000.00	(10,000.00)	-40%
45020	Contract Services	0.00	0.00	5,000.00	2,000.00	(3,000.00)	-60%
99755	Risk Management	0.00	0.00	1,603.00	1,680.00	77.00	5%
99760	Insurance/Liability	1,949.00	1,949.00	2,611.00	3,146.00	535.00	20%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 530 - Weed							
Department: 594 - Weed Control							
99765	Insurance/Workmans Compensation	7,431.00	5,882.50	0.00	0.00	0.00	N/A
99770	Internal Services	17,094.00	17,094.00	17,094.00	17,094.00	0.00	0%
99780	Space Rent	1,178.00	990.00	1,005.00	1,013.00	8.00	1%
99782	Steering Committee User Charge	99.00	105.00	105.00	105.00	0.00	0%
Account Classification Total: MS - Material and Services		\$57,723.07	\$79,477.27	\$92,818.00	\$79,538.00	(\$13,280.00)	-14%
IF - Interfund Transfers							
99170	Trans - Road Fund	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0%
99460	Trans - Equip Rent & Revolving	10,361.36	3,000.00	3,000.00	3,000.00	0.00	0%
99830	Trans - Vehicle Reserve	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: IF - Interfund Transfers		\$22,361.36	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	39,713.00	21,235.00	(18,478.00)	-47%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$39,713.00	\$21,235.00	(\$18,478.00)	-47%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	30,000.00	30,000.00	N/A
99981	Unappropriated Fund Balance	160,642.64	169,300.88	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$160,642.64	\$169,300.88	\$0.00	\$30,000.00	\$30,000.00	
Department Total: 594 - Weed Control		\$376,291.36	\$399,830.47	\$331,500.00	\$316,000.00	(\$15,500.00)	-5%
Fund Revenue	Total: 530 - Weed	\$376,291.36	\$399,830.47	\$331,500.00	\$316,000.00	(\$15,500.00)	-5%
Fund Expenditure	Total: 530 - Weed	\$376,291.36	\$399,830.47	\$331,500.00	\$316,000.00	(\$15,500.00)	-5%
Fund Net	Total: 530 - Weed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-5%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 597 - Watermaster							
<u>Revenues</u>							
TI - Interfund Transfers							
36330	Trans - General Non Dept	70,820.38	74,056.39	77,454.00	80,936.00	3,482.00	4%
Account Classification Total: TI - Interfund Transfers		\$70,820.38	\$74,056.39	\$77,454.00	\$80,936.00	\$3,482.00	4%
Department Total: 597 - Watermaster		\$70,820.38	\$74,056.39	\$77,454.00	\$80,936.00	\$3,482.00	4%
<u>Expenditures</u>							
PS - Personnel Services							
61525	Natural Resources Specialist	34,193.80	37,080.00	37,080.00	37,080.00	0.00	0%
63930	FICA	2,383.63	2,750.73	2,837.00	2,837.00	0.00	0%
63940	Workmans Compensation Tax	17.07	24.26	37.00	34.00	(3.00)	-8%
63941	Workmans Compensation	0.00	262.00	853.00	853.00	0.00	0%
63950	Medical Insurance	8,122.58	7,570.16	8,100.00	9,300.00	1,200.00	15%
63951	Life Insurance	24.60	21.30	21.00	21.00	0.00	0%
63952	Short Term Disability	11.90	20.40	20.00	20.00	0.00	0%
63960	Retirement - General	3,416.42	3,708.00	4,079.00	5,933.00	1,854.00	45%
63980	Unemployment Compensation	782.00	852.96	853.00	853.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$48,952.00	\$52,289.81	\$53,880.00	\$56,931.00	\$3,051.00	6%
MS - Material and Services							
44040	Staff Travel & Training	283.06	114.40	1,597.00	500.00	(1,097.00)	-69%
44100	Supplies - Office	44.50	551.69	547.00	450.00	(97.00)	-18%
44110	Supplies - Other	0.00	0.00	150.00	0.00	(150.00)	-100%
44400	County Share District II	1,697.87	1,000.00	1,000.00	1,000.00	0.00	0%
44640	Telephone	2,344.39	1,732.26	1,640.00	2,039.00	399.00	24%
44645	Teleprocessing	0.00	0.00	0.00	0.00	0.00	N/A
44700	Postage	4.56	57.91	100.00	178.00	78.00	78%
99755	Risk Management	0.00	0.00	621.00	632.00	11.00	2%
99760	Insurance/Liability	323.00	323.00	1,012.00	1,183.00	171.00	17%
99765	Insurance/Workmans Compensation	82.00	27.32	0.00	0.00	0.00	N/A
99770	Internal Services	6,321.00	6,321.00	6,321.00	9,803.00	3,482.00	55%
99780	Space Rent	10,085.00	11,071.00	10,586.00	7,915.00	(2,671.00)	-25%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 597 - Watermaster							
99782	Steering Committee User Charge	198.00	12.00	0.00	305.00	305.00	N/A
Account Classification Total: MS - Material and Services		\$21,383.38	\$21,210.58	\$23,574.00	\$24,005.00	\$431.00	2%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	325.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	485.00	231.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$485.00	\$556.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 597 - Watermaster		\$70,820.38	\$74,056.39	\$77,454.00	\$80,936.00	\$3,482.00	4%
Fund Revenue	Total: 100 - General Fund	\$70,820.38	\$74,056.39	\$77,454.00	\$80,936.00	\$3,482.00	4%
Fund Expenditure	Total: 100 - General Fund	\$70,820.38	\$74,056.39	\$77,454.00	\$80,936.00	\$3,482.00	4%
Fund Net	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 151 - Exteneral Services							
Department: 711 - Library Service District							
<u>Revenues</u>							
CS - Charges for Service							
34120	Fees - Library Personnel Fee	0.00	0.00	1,257,128.00	1,386,754.00	129,626.00	10%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$1,257,128.00	\$1,386,754.00	\$129,626.00	10%
Department Total: 711 - Library Service District		\$0.00	\$0.00	\$1,257,128.00	\$1,386,754.00	\$129,626.00	10%
<u>Expenditures</u>							
PS - Personnel Services							
60575	Management Assistant	0.00	0.00	47,023.00	51,738.00	4,715.00	10%
61300	Library Director	0.00	0.00	77,820.00	61,500.00	(16,320.00)	-21%
61322	Supervising Librarian	0.00	0.00	108,656.00	113,541.00	4,885.00	4%
61323	Librarian - Specialist	0.00	0.00	100,046.00	180,863.00	80,817.00	81%
61330	Library Assistant III	0.00	0.00	263,475.00	267,816.00	4,341.00	2%
61340	Library Assistant II	0.00	0.00	307,016.00	325,118.00	18,102.00	6%
63920	Temporary Help	0.00	0.00	30,000.00	0.00	(30,000.00)	-100%
63930	FICA	0.00	0.00	71,454.00	76,544.00	5,090.00	7%
63940	Workmans Compensation Tax	0.00	0.00	1,140.00	1,164.00	24.00	2%
63941	Workmans Compensation	0.00	0.00	21,483.00	23,013.00	1,530.00	7%
63950	Medical Insurance	0.00	0.00	137,700.00	158,100.00	20,400.00	15%
63951	Life Insurance	0.00	0.00	422.00	420.00	(2.00)	0%
63952	Short Term Disability	0.00	0.00	347.00	347.00	0.00	0%
63960	Retirement - General	0.00	0.00	69,063.00	103,456.00	34,393.00	50%
63980	Unemployment Compensation	0.00	0.00	21,483.00	23,013.00	1,530.00	7%
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$1,257,128.00	\$1,386,633.00	\$129,505.00	10%
MS - Material and Services							
99755	Risk Management	0.00	0.00	0.00	42.00	42.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	79.00	79.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$121.00	\$121.00	
Department Total: 711 - Library Service District		\$0.00	\$0.00	\$1,257,128.00	\$1,386,754.00	\$129,626.00	10%

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
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Fund: 151 - Exteneral Services

Department: 711 - Library Service District

Fund Revenue	Total: 151 - Exteneral Services	\$0.00	\$0.00	\$1,257,128.00	\$1,386,754.00	\$129,626.00	10%
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Fund Expenditure	Total: 151 - Exteneral Services	\$0.00	\$0.00	\$1,257,128.00	\$1,386,754.00	\$129,626.00	10%
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Fund Net	Total: 151 - Exteneral Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	10%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 760 - Law Library							
Department: 712 - Law Library							
<u>Revenues</u>							
CS - Charges for Service							
34230	Fees - Photocopy	6,458.65	6,912.00	6,000.00	6,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$6,458.65	\$6,912.00	\$6,000.00	\$6,000.00	\$0.00	0%
FF - Fines and Forfeitures							
34300	Fees - Court	93,722.50	67,925.88	68,000.00	68,000.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		\$93,722.50	\$67,925.88	\$68,000.00	\$68,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	480.93	397.68	300.00	200.00	(100.00)	-33%
Account Classification Total: IN - Interest		\$480.93	\$397.68	\$300.00	\$200.00	(\$100.00)	-33%
FB - Fund Balances							
31001	Beginning Fund Balance	53,666.81	60,541.99	60,541.00	79,813.00	19,272.00	32%
Account Classification Total: FB - Fund Balances		\$53,666.81	\$60,541.99	\$60,541.00	\$79,813.00	\$19,272.00	32%
Department Total: 712 - Law Library		\$154,328.89	\$135,777.55	\$134,841.00	\$154,013.00	\$19,172.00	14%
<u>Expenditures</u>							
MS - Material and Services							
44030	Supv Travel & Training	1,118.63	0.00	0.00	0.00	0.00	N/A
44100	Supplies - Office	2,655.00	1,904.10	3,000.00	3,000.00	0.00	0%
44113	Office Equipment	599.98	0.00	0.00	0.00	0.00	N/A
44640	Telephone	734.21	736.80	750.00	0.00	(750.00)	-100%
44700	Postage	5.16	7.30	0.00	0.00	0.00	N/A
44830	Maintenance Contracts	63.61	62.35	0.00	70.00	70.00	N/A
45015	Administration Fees	0.00	0.00	17,000.00	13,353.00	(3,647.00)	-21%
45880	Computer Software	14,493.99	19,862.00	18,000.00	22,000.00	4,000.00	22%
46140	Books	10,038.32	4,967.43	6,000.00	6,000.00	0.00	0%
99755	Risk Management	0.00	0.00	229.00	237.00	8.00	3%
99760	Insurance/Liability	600.00	600.00	374.00	443.00	69.00	18%
99770	Internal Services	12,524.00	12,524.00	12,524.00	7,898.00	(4,626.00)	-37%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 760 - Law Library							
Department: 712 - Law Library							
99780	Space Rent	7,290.00	6,832.00	6,933.00	7,018.00	85.00	1%
99781	Steering Committee Hardware Charge	1,800.00	1,800.00	1,800.00	1,500.00	(300.00)	-17%
99782	Steering Committee User Charge	198.00	210.00	210.00	305.00	95.00	45%
Account Classification Total: MS - Material and Services		\$52,120.90	\$49,505.98	\$66,820.00	\$61,824.00	(\$4,996.00)	-7%
IF - Interfund Transfers							
99110	Trans - Library	41,596.00	20,569.90	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	0.00	1,870.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	70.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$41,666.00	\$22,439.90	\$0.00	\$0.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	68,021.00	92,189.00	24,168.00	36%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$68,021.00	\$92,189.00	\$24,168.00	36%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	60,541.99	63,831.67	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$60,541.99	\$63,831.67	\$0.00	\$0.00	\$0.00	0%
Department Total: 712 - Law Library		\$154,328.89	\$135,777.55	\$134,841.00	\$154,013.00	\$19,172.00	14%
Fund Revenue	Total: 760 - Law Library	\$154,328.89	\$135,777.55	\$134,841.00	\$154,013.00	\$19,172.00	14%
Fund Expenditure	Total: 760 - Law Library	\$154,328.89	\$135,777.55	\$134,841.00	\$154,013.00	\$19,172.00	14%
Fund Net	Total: 760 - Law Library	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	14%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32165	Fees - Condominium Plat	35.00	0.00	0.00	0.00	0.00	N/A
32166	Fees - Survey Filing	3,291.00	3,225.00	3,500.00	3,750.00	250.00	7%
32167	Fees - Partition	3,910.00	2,620.00	2,500.00	2,625.00	125.00	5%
34060	Fees - Subdivision Plat	0.00	0.00	0.00	0.00	0.00	N/A
35050	Public Land Corn Pres	53,774.75	53,485.25	55,000.00	55,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$61,010.75	\$59,330.25	\$61,000.00	\$61,375.00	\$375.00	1%
IN - Interest							
39150	Investments - Interest On	10,221.23	6,095.21	11,250.00	5,600.00	(5,650.00)	-50%
Account Classification Total: IN - Interest		\$10,221.23	\$6,095.21	\$11,250.00	\$5,600.00	(\$5,650.00)	-50%
MI - Miscellaneous							
36100	Miscellaneous	190.00	66.00	50.00	60.00	10.00	20%
Account Classification Total: MI - Miscellaneous		\$190.00	\$66.00	\$50.00	\$60.00	\$10.00	20%
TI - Interfund Transfers							
36440	Trans - Property WCF	6,000.00	3,000.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Rent	0.00	0.00	0.00	1,000.00	1,000.00	N/A
Account Classification Total: TI - Interfund Transfers		\$6,000.00	\$3,000.00	\$0.00	\$1,000.00	\$1,000.00	
FB - Fund Balances							
31001	Beginning Fund Balance	1,075,663.53	1,103,187.45	1,126,500.00	1,121,000.00	(5,500.00)	0%
Account Classification Total: FB - Fund Balances		\$1,075,663.53	\$1,103,187.45	\$1,126,500.00	\$1,121,000.00	(\$5,500.00)	0%
Revenues Total		\$1,153,085.51	\$1,171,678.91	\$1,198,800.00	\$1,189,035.00	(\$9,765.00)	-1%

Expenditures

PS - Personnel Services

60100	Surveyor	17,985.11	17,985.12	17,985.00	17,985.00	0.00	0%
63930	FICA	1,312.60	1,359.04	1,376.00	1,376.00	0.00	0%
63940	Workmans Compensation Tax	0.00	0.00	11.00	9.00	(2.00)	-18%
63941	Workmans Compensation	0.00	14.68	413.00	413.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
63951	Life Insurance	43.00	16.38	66.00	65.00	(1.00)	-2%
63952	Short Term Disability	3.96	3.83	5.00	0.00	(5.00)	-100%
63960	Retirement - General	1,778.82	1,774.16	1,979.00	2,877.00	898.00	45%
Account Classification Total: PS - Personnel Services		\$21,123.49	\$21,153.21	\$21,835.00	\$22,725.00	\$890.00	4%
MS - Material and Services							
44010	Mgmt Travel & Training	739.26	0.00	1,005.00	1,000.00	(5.00)	0%
44080	Office Machine Repairs	0.00	0.00	300.00	300.00	0.00	0%
44100	Supplies - Office	90.60	25.15	1,100.00	1,100.00	0.00	0%
44109	Supplies - Field	657.18	0.00	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	396.00	279.00	600.00	1,000.00	400.00	67%
44210	Publ Land Cor Restore	17,512.21	35,121.36	100,000.00	133,804.00	33,804.00	34%
44640	Telephone	283.14	291.57	0.00	168.00	168.00	N/A
44700	Postage	8.18	0.44	50.00	25.00	(25.00)	-50%
44755	Electronic File Conversion	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45020	Contract Services	0.00	0.00	477.00	187.00	(290.00)	-61%
99755	Risk Management	0.00	0.00	381.00	533.00	152.00	40%
99760	Insurance/Liability	81.00	81.00	621.00	998.00	377.00	61%
99765	Insurance/Workmans Compensation	22.00	7.32	0.00	0.00	0.00	N/A
99770	Internal Services	3,609.00	3,609.00	3,609.00	20,098.00	16,489.00	457%
99780	Space Rent	891.00	1,761.00	1,774.00	1,792.00	18.00	1%
99781	Steering Committee Hardware Charge	450.00	450.00	450.00	750.00	300.00	67%
99782	Steering Committee User Charge	0.00	0.00	0.00	555.00	555.00	N/A
Account Classification Total: MS - Material and Services		\$24,739.57	\$41,625.84	\$112,367.00	\$165,310.00	\$52,943.00	47%
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	2,750.00	0.00	(2,750.00)	-100%
99040	Trans - General Fund	3,000.00	3,000.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	535.00	0.00	0.00	0.00	0.00	N/A
99783	Trans - Phones	0.00	77.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	500.00	500.00	500.00	1,000.00	500.00	100%
Account Classification Total: IF - Interfund Transfers		\$4,035.00	\$3,577.00	\$3,250.00	\$1,000.00	(\$2,250.00)	-69%

FB - Fund Balance & Reserves

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
99981	Unappropriated Fund Balance	1,103,187.45	1,105,322.86	1,061,348.00	1,000,000.00	(61,348.00)	-6%
Account Classification Total: FB - Fund Balance & Reserves		\$1,103,187.45	\$1,105,322.86	\$1,061,348.00	\$1,000,000.00	(\$61,348.00)	-6%
Expenditures Total		\$1,153,085.51	\$1,171,678.91	\$1,198,800.00	\$1,189,035.00	(\$9,765.00)	-1%
Fund Revenue	Total: 437 - Surveyor	\$1,153,085.51	\$1,171,678.91	\$1,198,800.00	\$1,189,035.00	(\$9,765.00)	-1%
Fund Expenditure	Total: 437 - Surveyor	\$1,153,085.51	\$1,171,678.91	\$1,198,800.00	\$1,189,035.00	(\$9,765.00)	-1%
Fund Net	Total: 437 - Surveyor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
Department: 760 - Surveyor							
Sub Department: 761 - Surveyor							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32165	Fees - Condominium Plat	35.00	0.00	0.00	0.00	0.00	N/A
32166	Fees - Survey Filing	3,291.00	3,225.00	3,500.00	3,750.00	250.00	7%
32167	Fees - Partition	3,910.00	2,620.00	2,500.00	2,625.00	125.00	5%
Account Classification Total: LP - Licenses, Fees and Permits		\$7,236.00	\$5,845.00	\$6,000.00	\$6,375.00	\$375.00	6%
MI - Miscellaneous							
36100	Miscellaneous	190.00	66.00	50.00	60.00	10.00	20%
Account Classification Total: MI - Miscellaneous		\$190.00	\$66.00	\$50.00	\$60.00	\$10.00	20%
TI - Interfund Transfers							
36440	Trans - Property WCF	6,000.00	3,000.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Rent	0.00	0.00	0.00	1,000.00	1,000.00	N/A
Account Classification Total: TI - Interfund Transfers		\$6,000.00	\$3,000.00	\$0.00	\$1,000.00	\$1,000.00	
FB - Fund Balances							
31001	Beginning Fund Balance	4,617.09	5,671.03	1,500.00	1,000.00	(500.00)	-33%
Account Classification Total: FB - Fund Balances		\$4,617.09	\$5,671.03	\$1,500.00	\$1,000.00	(\$500.00)	-33%
Sub Department Total: 761 - Surveyor		\$18,043.09	\$14,582.03	\$7,550.00	\$8,435.00	\$885.00	12%
<u>Expenditures</u>							
PS - Personnel Services							
60100	Surveyor	8,992.58	8,992.56	4,496.00	4,496.00	0.00	0%
63930	FICA	655.77	679.01	344.00	344.00	0.00	0%
63940	Workmans Compensation Tax	0.00	0.00	3.00	2.00	(1.00)	-33%
63941	Workmans Compensation	0.00	0.00	103.00	103.00	0.00	0%
63951	Life Insurance	21.50	8.17	33.00	16.00	(17.00)	-52%
63952	Short Term Disability	1.97	1.93	5.00	0.00	(5.00)	-100%
63960	Retirement - General	889.49	887.16	495.00	719.00	224.00	45%
Account Classification Total: PS - Personnel Services		\$10,561.31	\$10,568.83	\$5,479.00	\$5,680.00	\$201.00	4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
Department: 760 - Surveyor							
Sub Department: 761 - Surveyor							
MS - Material and Services							
44010	Mgmt Travel & Training	369.63	0.00	250.00	250.00	0.00	0%
44100	Supplies - Office	80.80	25.15	100.00	100.00	0.00	0%
44200	Dues / Fees	173.00	50.00	300.00	250.00	(50.00)	-17%
44640	Telephone	283.14	291.57	0.00	168.00	168.00	N/A
44700	Postage	8.18	0.44	50.00	25.00	(25.00)	-50%
44755	Electronic File Conversion	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45020	Contract Services	0.00	0.00	477.00	187.00	(290.00)	-61%
99780	Space Rent	446.00	446.00	444.00	449.00	5.00	1%
99781	Steering Committee Hardware Charge	450.00	450.00	450.00	189.00	(261.00)	-58%
99782	Steering Committee User Charge	0.00	0.00	0.00	137.00	137.00	N/A
Account Classification Total: MS - Material and Services		\$1,810.75	\$1,263.16	\$2,071.00	\$2,755.00	\$684.00	33%
IF - Interfund Transfers							
99783	Trans - Phones	0.00	77.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$77.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	5,671.03	2,673.04	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$5,671.03	\$2,673.04	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 761 - Surveyor		\$18,043.09	\$14,582.03	\$7,550.00	\$8,435.00	\$885.00	12%
Fund Revenue	Total: 437 - Surveyor	\$18,043.09	\$14,582.03	\$7,550.00	\$8,435.00	\$885.00	12%
Fund Expenditure	Total: 437 - Surveyor	\$18,043.09	\$14,582.03	\$7,550.00	\$8,435.00	\$885.00	12%
Fund Net	Total: 437 - Surveyor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
Department: 760 - Surveyor							
Sub Department: 762 - Corner Restoration							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
35050	Public Land Corn Pres	53,774.75	53,485.25	55,000.00	55,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$53,774.75	\$53,485.25	\$55,000.00	\$55,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	10,221.23	6,095.21	11,250.00	5,600.00	(5,650.00)	-50%
Account Classification Total: IN - Interest		\$10,221.23	\$6,095.21	\$11,250.00	\$5,600.00	(\$5,650.00)	-50%
FB - Fund Balances							
31001	Beginning Fund Balance	1,071,046.44	1,097,516.42	1,125,000.00	1,120,000.00	(5,000.00)	0%
Account Classification Total: FB - Fund Balances		\$1,071,046.44	\$1,097,516.42	\$1,125,000.00	\$1,120,000.00	(\$5,000.00)	0%
Sub Department Total: 762 - Corner Restoration		\$1,135,042.42	\$1,157,096.88	\$1,191,250.00	\$1,180,600.00	(\$10,650.00)	-1%
<u>Expenditures</u>							
PS - Personnel Services							
60100	Surveyor	8,992.53	8,992.56	13,489.00	13,489.00	0.00	0%
63930	FICA	656.83	680.03	1,032.00	1,032.00	0.00	0%
63940	Workmans Compensation Tax	0.00	0.00	8.00	7.00	(1.00)	-13%
63941	Workmans Compensation	0.00	14.68	310.00	310.00	0.00	0%
63951	Life Insurance	21.50	8.21	33.00	49.00	16.00	48%
63952	Short Term Disability	1.99	1.90	0.00	0.00	0.00	N/A
63960	Retirement - General	889.33	887.00	1,484.00	2,158.00	674.00	45%
Account Classification Total: PS - Personnel Services		\$10,562.18	\$10,584.38	\$16,356.00	\$17,045.00	\$689.00	4%
MS - Material and Services							
44010	Mgmt Travel & Training	369.63	0.00	755.00	750.00	(5.00)	-1%
44080	Office Machine Repairs	0.00	0.00	300.00	300.00	0.00	0%
44100	Supplies - Office	9.80	0.00	1,000.00	1,000.00	0.00	0%
44109	Supplies - Field	657.18	0.00	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	223.00	229.00	300.00	750.00	450.00	150%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 437 - Surveyor							
Department: 760 - Surveyor							
Sub Department: 762 - Corner Restoration							
44210	Publ Land Cor Restore	17,512.21	35,121.36	100,000.00	133,804.00	33,804.00	34%
99755	Risk Management	0.00	0.00	381.00	533.00	152.00	40%
99760	Insurance/Liability	81.00	81.00	621.00	998.00	377.00	61%
99765	Insurance/Workmans Compensation	22.00	7.32	0.00	0.00	0.00	N/A
99770	Internal Services	3,609.00	3,609.00	3,609.00	20,098.00	16,489.00	457%
99780	Space Rent	445.00	1,315.00	1,330.00	1,343.00	13.00	1%
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	561.00	561.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	418.00	418.00	N/A
Account Classification Total: MS - Material and Services		\$22,928.82	\$40,362.68	\$110,296.00	\$162,555.00	\$52,259.00	47%
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	2,750.00	0.00	(2,750.00)	-100%
99040	Trans - General Fund	3,000.00	3,000.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	535.00	0.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	500.00	500.00	500.00	1,000.00	500.00	100%
Account Classification Total: IF - Interfund Transfers		\$4,035.00	\$3,500.00	\$3,250.00	\$1,000.00	(\$2,250.00)	-69%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,097,516.42	1,102,649.82	1,061,348.00	1,000,000.00	(61,348.00)	-6%
Account Classification Total: FB - Fund Balance & Reserves		\$1,097,516.42	\$1,102,649.82	\$1,061,348.00	\$1,000,000.00	(\$61,348.00)	-6%
Sub Department Total: 762 - Corner Restoration		\$1,135,042.42	\$1,157,096.88	\$1,191,250.00	\$1,180,600.00	(\$10,650.00)	-1%
Fund Revenue Total: 437 - Surveyor		\$1,135,042.42	\$1,157,096.88	\$1,191,250.00	\$1,180,600.00	(\$10,650.00)	-1%
Fund Expenditure Total: 437 - Surveyor		\$1,135,042.42	\$1,157,096.88	\$1,191,250.00	\$1,180,600.00	(\$10,650.00)	-1%
Fund Net Total: 437 - Surveyor		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-1%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
Department: 780 - Property							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32185	Liens - Municipal	576.04	0.00	15,000.00	15,000.00	0.00	0%
32191	Fees - Recording	4,746.00	3,742.00	3,300.00	2,817.00	(483.00)	-15%
35030	Foreclosure - Lot Book Search	8,579.65	18,004.46	750.00	8,400.00	7,650.00	1020%
Account Classification Total: LP - Licenses, Fees and Permits		\$13,901.69	\$21,746.46	\$19,050.00	\$26,217.00	\$7,167.00	38%
CS - Charges for Service							
36442	Payments - PS Contract	404,549.54	204,182.68	100,000.00	80,000.00	(20,000.00)	-20%
36730	Reim - Postage	0.00	0.00	500.00	500.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$404,549.54	\$204,182.68	\$100,500.00	\$80,500.00	(\$20,000.00)	-20%
IN - Interest							
39150	Investments - Interest On	4,364.73	1,610.11	4,300.00	1,000.00	(3,300.00)	-77%
Account Classification Total: IN - Interest		\$4,364.73	\$1,610.11	\$4,300.00	\$1,000.00	(\$3,300.00)	-77%
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	150.00	150.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	0%
CA - Sale of Capital Assets							
36420	Sales - Property	122,016.68	67,132.93	200,000.00	145,000.00	(55,000.00)	-28%
Account Classification Total: CA - Sale of Capital Assets		\$122,016.68	\$67,132.93	\$200,000.00	\$145,000.00	(\$55,000.00)	-28%
FB - Fund Balances							
31001	Beginning Fund Balance	344,572.52	265,492.81	250,000.00	250,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$344,572.52	\$265,492.81	\$250,000.00	\$250,000.00	\$0.00	0%
Department Total: 780 - Property		\$889,405.16	\$560,164.99	\$574,000.00	\$502,867.00	(\$71,133.00)	-12%
<u>Expenditures</u>							
PS - Personnel Services							
60055	Tax Collector	0.00	0.00	33,279.00	34,609.00	1,330.00	4%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
Department: 780 - Property							
60580	Property Control Manager	59,376.24	30,312.36	0.00	0.00	0.00	N/A
60800	Accounting Tech	0.00	0.00	7,673.00	8,165.00	492.00	6%
61555	Accounting Specialist	0.00	0.00	8,956.00	0.00	(8,956.00)	-100%
63930	FICA	4,339.57	2,089.39	3,818.00	3,272.00	(546.00)	-14%
63940	Workmans Compensation Tax	17.67	12.07	36.00	26.00	(10.00)	-28%
63941	Workmans Compensation	0.00	114.60	1,148.00	984.00	(164.00)	-14%
63950	Medical Insurance	8,100.00	4,050.00	8,100.00	6,975.00	(1,125.00)	-14%
63951	Life Insurance	24.60	12.55	54.00	49.00	(5.00)	-9%
63952	Short Term Disability	20.40	11.90	20.00	16.00	(4.00)	-20%
63953	VEBA	0.00	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	5,932.72	3,031.20	5,490.00	6,845.00	1,355.00	25%
63980	Unemployment Compensation	1,359.00	704.10	1,148.00	984.00	(164.00)	-14%
Account Classification Total: PS - Personnel Services		\$79,170.20	\$40,338.17	\$69,722.00	\$61,925.00	(\$7,797.00)	-11%

MS - Material and Services

44040	Staff Travel & Training	420.01	539.84	2,000.00	2,000.00	0.00	0%
44080	Office Machine Repairs	0.00	125.00	200.00	200.00	0.00	0%
44100	Supplies - Office	668.99	182.53	1,011.00	1,000.00	(11.00)	-1%
44200	Dues / Fees	40.00	0.00	1,850.00	1,850.00	0.00	0%
44250	Vehicle Fuel	0.00	0.00	1,600.00	2,000.00	400.00	25%
44260	Vehicle Maintenance & Repair	0.00	0.00	750.00	750.00	0.00	0%
44320	Grounds Maintenance & Repair	4,701.98	4,288.03	20,000.00	24,000.00	4,000.00	20%
44640	Telephone	610.51	544.98	770.00	750.00	(20.00)	-3%
44700	Postage	392.02	506.72	500.00	500.00	0.00	0%
44710	Publications / Periodicals	180.00	740.00	450.00	450.00	0.00	0%
44720	Legal Notice Publish	6,849.42	8,989.58	7,500.00	13,486.00	5,986.00	80%
44800	Recording Services	4,704.00	3,964.00	3,300.00	2,817.00	(483.00)	-15%
44805	Lien Payments	576.04	0.00	15,000.00	15,000.00	0.00	0%
44910	Forest Patrol Assessment	5,520.21	5,825.39	8,500.00	10,000.00	1,500.00	18%
44915	Special Assessments	108.97	116.69	500.00	500.00	0.00	0%
45650	Contract Appraisal Services	0.00	0.00	10,000.00	10,000.00	0.00	0%
45801	Miscellaneous	0.00	75.00	150.00	375.00	225.00	150%
46870	Foreclosure Lot Book Search	16,350.00	13,500.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
Department: 780 - Property							
99176	Property Sales Distribution	460,000.00	200,000.00	363,218.00	90,000.00	(273,218.00)	-75%
99755	Risk Management	0.00	0.00	148.00	438.00	290.00	196%
99760	Insurance/Liability	205.00	205.00	242.00	820.00	578.00	239%
99765	Insurance/Workmans Compensation	117.00	39.00	0.00	0.00	0.00	N/A
99770	Internal Services	34,702.00	34,702.00	32,693.00	9,117.00	(23,576.00)	-72%
99780	Space Rent	1,377.00	1,156.00	3,183.00	3,209.00	26.00	1%
99781	Steering Committee Hardware Charge	450.00	450.00	450.00	375.00	(75.00)	-17%
99782	Steering Committee User Charge	198.00	210.00	263.00	305.00	42.00	16%
Account Classification Total: MS - Material and Services		\$538,171.15	\$276,159.76	\$474,278.00	\$189,942.00	(\$284,336.00)	-60%
IF - Interfund Transfers							
99040	Trans - General Fund	6,000.00	0.00	0.00	0.00	0.00	N/A
99177	Trans - Surveyor	0.00	3,000.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	0.00	0.00	0.00	1,000.00	1,000.00	N/A
99783	Trans - Phones	71.00	77.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	500.00	500.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$6,571.00	\$3,577.00	\$0.00	\$1,000.00	\$1,000.00	
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	30,000.00	30,000.00	0.00	0%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	220,000.00	220,000.00	N/A
99981	Unappropriated Fund Balance	265,492.81	240,090.06	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$265,492.81	\$240,090.06	\$0.00	\$220,000.00	\$220,000.00	0%
Department Total: 780 - Property		\$889,405.16	\$560,164.99	\$574,000.00	\$502,867.00	(\$71,133.00)	-12%
Fund Revenue	Total: 604 - Property Sales	\$889,405.16	\$560,164.99	\$574,000.00	\$502,867.00	(\$71,133.00)	-12%
Fund Expenditure	Total: 604 - Property Sales	\$889,405.16	\$560,164.99	\$574,000.00	\$502,867.00	(\$71,133.00)	-12%

LIVE Klamath County LIVE Budget Worksheet Report							
Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
Department: 780 - Property							
	Fund Net	Total: 604 - Property Sales	\$0.00	\$0.00	\$0.00	\$0.00	0%