

Klamath County, Oregon
2015-2016 Budget Presentation

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

Public Works Program - This program provides the community with care and construction of roads and bicycle trails within the County.

3010 - Public Works

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Department Mission:

To provide a safe, effective and long lasting county road system that is environmentally sensitive and efficiently maintained.

Mandated Services:

- Keep County Roads in repair
- Maintain a complete and accurate cost account for road work

Oregon Revised Statutes do not provide any specifics regarding the level of maintenance and repair required for County Roads. Klamath County must decide on a level that is affordable, but still maintain the road network and infrastructure to meet the needs of the community.

Self Imposed Services:

- Garbage collection from road right-of-way – Public Works contracts with the Community Corrections department who provide work crews to clean County road right-of-ways of litter.
- Snow removal from driveways in the UGB – This practice was started many years ago. Plans to discontinue this service may be made as revenues decrease.
- Culvert flushing and painting for other jurisdictions on a reimbursable basis.
- Winter Level of Service Standards, Resolution No. 2010-020
- Weed control services, Chapter 569 of the Oregon Revised Statutes outlines the actions a County may take to control or otherwise prevent Noxious Weeds. The County Commissioners have declared all lands within Klamath County a Weed Control District and have declared a list of Noxious Weeds within the County (Order No. 2015-047). They have also appointed a County Weed Supervisor to conduct the duties outlined in ORS 569.370 & County Code 401.510.

Department Overview:

- Road Department
 - Pavement Preservation & Maintenance (Chip Seals, Crack sealing, Overlays, Road Reconstruction). Klamath County maintains 864 miles of road (751 miles of paved road and 113 miles of gravel roads).
 - Snow removal
- Road Reserve
 - Bridge replacement – Since 1995, we have replaced 25 bridges.
 - Major long term projects
 - Other projects as they develop
- Bicycle Trails
 - 1% of Motor Vehicle Apportionment – Restricted to bike trails that are in Road right-of-ways. Cannot be spent on the A-canal bike path because it is on Bureau of Reclamation land and not in a right-of-way.
- Klamath Falls Streets

- Checking account for City Street Maintenance – The City of Klamath Falls submits a list of planned projects that they anticipate using the funds for. Upon completion of the project, they submit a billing to the County showing all expenditures proving the funds are only used on city street projects.
- Equipment Reserve
 - Large equipment purchases/replacement equipment purchases
- Weed Control
 - Employs one half-time Weed Control & Vegetation Supervisor, three full-time seasonal Applicators and three full-time seasonal Driver/Helpers. All employees are licensed by Oregon Department of Agriculture to apply pesticides and all Applicators have the option to attend annual training courses to maintain their license certification. Weed Control maintains a variety of specialized equipment including four 4-wheel drive pickups equipped with pack tanks, four ATV's equipped with spray tanks, one small non-motorized boat and numerous backpack sprayers and hand tools.

Successes and Challenges:

Successes:

- Longevity of work force – 13 out of 36.98 employees with > 20 years
- Proactive Bridge Replacement Program
- \$91M in the bank – Previous visionaries who worked in the Public Works Department created the Road Reserve fund. They were aware that Safety Net payments would potentially someday be eliminated. Their goal was to build enough of a savings to be able to rely on interest as a source of income to contribute to maintaining the County road system.
- Weed Control remains entirely independent of the County General Fund. Weed Control has worked hard to provide quality service to our customers and has substantially reduced noxious weed infestations. In the past five years we have discovered and worked to control six new weeds that were not previously known to exist in the County, and one of these was not previously known to exist in the State.

Challenges:

- Longevity of work force – Large payouts at retirement, need to keep succession plan up to date. 20.48 out of 36.98 FTE over 55 years of age.
- Forest Payments based on actual cut as of 15/16 fiscal year. Potential “Safety Net” extensions may not be completely dead in Washington.
- Cost of doing business continues to increase.
- Low interest rates.
- Weed Control is faced with an ever present threat of new invaders that have the potential to cause severe negative economic and biological impacts on our County. In the recent past our funding has been pretty stable, but with the current status of the economy, Federal and State budgets are being decreased. Noxious weed control may not remain a priority for all of the agencies we contract with and that will likely lead to a reduction or possible elimination of some of our contracts. Keeping our applicators

employed with us is another challenge we face. We only offer seasonal work and few people are able to remain for several years in a seasonal employment situation.

Budget Overview:

Road Department:

- Major Revenue: Motor Vehicle Apportionment is the biggest funding source. Federal Forest Receipts have declined and will be solely based on the actual cut revenue from federal forest lands. Motor Vehicle Apportionments vary based on fuel used and number of vehicles registered in Klamath County.
- Major Expenditures: Major expenditures for the public works department are chip oil and rock which are the main materials used to chip seal roads, contracts for services for snow plowing and road reconstruction, bridge reconstruction costs and personnel. Other significant costs to our department are equipment, fuel, auto & equipment parts and equipment repair.

Weed Control Department:

- Major Revenue: Weed Control is self-supported through acquisition of contracts with outside Local, State, and Federal Agencies, a few private companies and land owners and through grants for weed control work. We operate at our cost of providing service. Our start and end dates of every season are dictated by the weather but we generally are able to perform about \$250,000.00 in contract and grant work each season. The Board of County Commissioners annually sets our fee schedule (Resolution No. 2015-012) which allows us to charge an overhead on labor.
- Major Expenditures: This overhead is used to cover our department expenses. At the start of every year it is critical that we have sufficient Net Working Capital to cover start-up expenses for supplies, equipment and chemicals. We are also faced with having to make payroll for 1 to 2 months before we receive payment for work we have performed.

Significant Changes:

- Chip Seal Cycle: In the past, the County Road Department has worked on a 5-year chip seal cycle in order to maintain the road network. Beginning two years ago, the chip seal cycle changed to every 7-8 years. As revenues decrease and costs increase, we will be concentrating on the relatively high volume collector streets. Low volume local streets will be chip sealed less frequently.
- Personnel: In 2004, Public Works implemented a plan to reduce personnel in anticipation of the Federal Forest Receipt decrease. It was decided to reduce the work force through attrition in order to keep personnel costs in line with decreasing revenues. In 2004 there were 62 employees in the Public Works Department. Today there are 36.98 employees.

- Weed Control seasonal full time employment status for Driver/Helpers now makes them eligible for Klamath County's benefit package including health insurance which is a substantial added expense for our department. We have started using a temp agency to supply our Driver/Helpers in order to reduce some of this added expense.

Key issues:

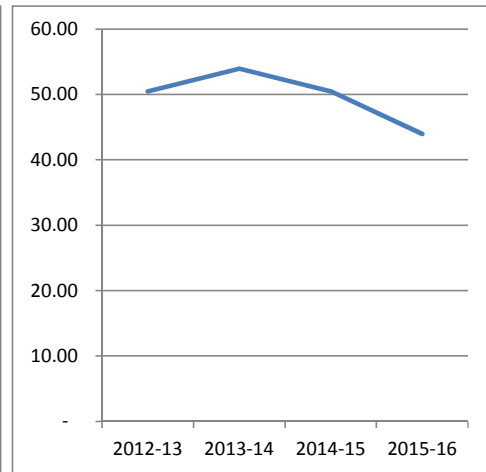
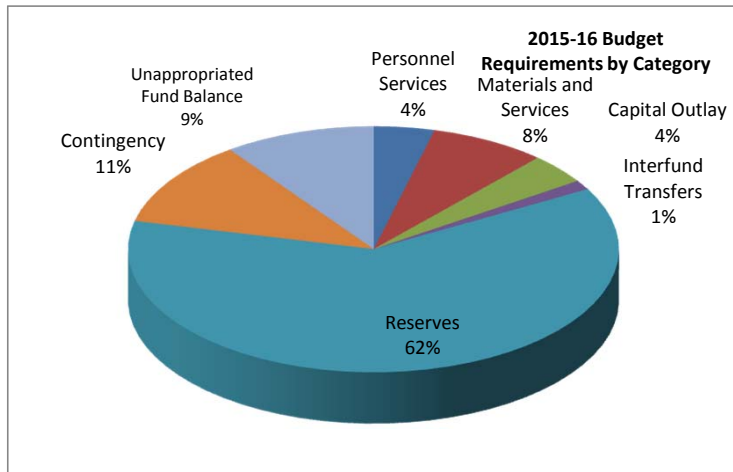
- Reconstruction of the Altamont corridor – This year's phase (Laverne Ave – Phase 1) is from Washburn Way to Avalon Street.
- Sell Old Road Shop – Old Road Shop located at 2121 Washburn Way is for sale.
- Future Phases for the New Road Shop – Truck sheds and sand storage facilities were delayed due to decrease in project scope. These structures may be erected after the old road shop is sold.
- In 2014, Weed Control implemented a new (higher) fee schedule which has increased our hourly rate and therefore provided us with more income to cover increased expenses as long as we are able to work a full season. The increased rate is causing us to use up the money available on our contracts sooner which may cause a shortened work season if we have a reduction in our number of contracts. A shortened season is not expected for 2015/16.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
3010 Public Works

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	3,839,711	3,634,181	4,584,919	3,994,839
Materials and Services	8,130,388	5,593,175	8,898,347	7,682,760
Capital Outlay	4,030,544	2,489,031	6,319,250	3,989,100
Subtotal Current Expenditures	16,000,643	11,716,387	19,802,516	15,666,699
Interfund Transfers	3,057,645	2,115,000	2,110,000	1,258,000
Reserves	28,285,851	31,639,306	54,730,125	61,954,300
Contingency	-	-	12,489,884	11,374,901
Unappropriated Fund Balance	74,857,142	69,689,120	10,000,000	10,000,000
Subtotal Noncurrent Expenditures	106,200,637	103,443,426	79,330,009	84,587,201
Total Requirements by Budgetary Category	122,201,281	115,159,813	99,132,525	100,253,900
Requirements by Fund				
Road (2310)	118,470,512	111,872,116	96,207,375	98,262,000
Klamath Falls Streets (2311)	3,067,247	2,825,387	2,513,000	1,513,000
Bicycle Trail (2312)	205,360	-	-	-
Weed Control (5030)	458,161	462,310	412,150	478,900
Total Requirements by Fund	122,201,281	115,159,813	99,132,525	100,253,900
Resources by Budgetary Category				
Intergovernmental	11,088,808	10,775,412	5,362,000	5,387,000
Charges for Services	558,068	395,566	346,000	438,000
Fines and Forfeitures	720	-	-	-
Investment Earnings	292,209	399,501	629,800	629,900
Interfund Transfers	2,182,277	415,000	410,000	408,000
Sale of Capital Assets	259,232	11,500	10,000	10,000
Miscellaneous	5,530	19,841	1,000	1,000
Beginning Fund Balance	107,814,438	103,142,993	92,373,725	93,380,000
Total Resources by Budgetary Category	122,201,281	115,159,813	99,132,525	100,253,900
Full-Time Employee Equivalents	50.50	53.98	50.48	43.98

Klamath County, Oregon
 2015-2016 Budget Financial Presentation
 3010 Public Works

<u>Mandate</u>	Total Cost	Personnel Services	FTE
Road Operating	46,826,000	3,862,815	41.98
Road Reserve	49,300,000	-	-
Bicycle Trail	121,000	-	-
Klamath Falls Streets	1,513,000	-	-
Equipment Reserve	2,015,000	-	-
Weed Control	478,900	132,024	2.00
Total Mandates	100,253,900	3,994,839	43.98



Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	Total Wages w/COLA	Unemployment	FICA/Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits	
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410		
Public Works	Filled	Public Works Director	1.0000	Department Head	Non-union	DF17	7	\$96,494.64	\$1,688.66	\$7,381.84	\$1,929.89	\$34.58	\$11,100.00	\$0.00	\$58.08	\$183.00	\$16,404.09	\$135,274.78	
Public Works	Filled	Asst Public Works Dir	0.4800	Part-time Non-Union	Non-Union			\$20,463.41	\$358.11	\$1,565.45	\$409.27	\$16.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,812.84	
Public Works	Filled	Engineer II	1.0000	Full-time Non-Union	Non-Union	UH29	7	\$78,337.26	\$1,370.90	\$5,992.80	\$1,566.75	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$13,317.33	\$111,916.90	
Public Works	Vacant	Road Construction Insp II	1.0000	Full-time Non-Union	Non-Union	UH25	1	\$46,700.14	\$817.25	\$3,572.56	\$934.00	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$7,939.02	\$71,294.84	
Public Works	Filled	Engineer I	1.0000	Full-time Non-Union	Non-Union	UH25	7	\$61,279.09	\$1,072.38	\$4,687.85	\$1,225.58	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$10,417.45	\$90,014.22	
Public Works	Filled	Chief of Party	1.0000	Full-time Non-Union	Non-Union	UH23	7	\$56,729.74	\$992.77	\$4,339.83	\$1,134.59	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$9,644.06	\$84,172.86	
Public Works	Filled	Road Construction Insp I	1.0000	Full-time Non-Union	Non-Union	UH22	7	\$64,256.41	\$1,124.49	\$4,915.62	\$1,285.13	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$10,923.59	\$93,837.10	
Public Works	Filled	Address Permit Coord	1.0000	Full-time Non-Union	Non-Union	UH20	7	\$47,631.60	\$833.55	\$3,643.82	\$952.63	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$8,097.37	\$72,490.84	
Public Works	Vacant	County Engineer	1.0000	Full-time Non-Union	Non-Union	UF30	1	\$59,109.24	\$1,034.41	\$4,521.86	\$1,182.18	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$10,048.57	\$87,228.13	
Public Works	Filled	Road Superintendent	1.0000	Full-time Non-Union	Non-Union	UF28	7	\$69,847.56	\$1,222.33	\$5,343.34	\$1,396.95	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$11,874.09	\$101,016.13	
Public Works	Filled	Environmental Res. Manager	1.0000	Full-time Non-Union	Non-Union	UF27	7	\$66,994.56	\$1,172.40	\$5,125.08	\$1,339.89	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$11,389.08	\$97,352.88	
Public Works	Filled	Public Works Manager	1.0000	Full-time Non-Union	Non-Union	UF27	7	\$66,514.56	\$1,164.00	\$5,088.36	\$1,330.29	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$11,307.48	\$96,736.56	
Public Works	Filled	Asst. Road Superintendent	1.0000	Full-time Non-Union	Non-Union	UF27	7	\$66,514.56	\$1,164.00	\$5,088.36	\$1,330.29	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$11,307.48	\$96,736.56	
Public Works	Filled	Foreman (Road)	1.0000	Full-time Non-Union	Non-Union	UF26	7	\$65,872.68	\$1,152.77	\$5,039.26	\$1,317.45	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$11,198.36	\$95,912.39	
Public Works	Filled	Foreman (Road)	1.0000	Full-time Non-Union	Non-Union	UF26	7	\$67,139.47	\$1,174.94	\$5,136.17	\$1,342.79	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$11,413.71	\$97,538.94	
Public Works	Filled	Roadside Vegetation Manager	0.5000	.50 Non-Union	Non-Union	UF22	7	\$26,279.82	\$459.90	\$2,010.41	\$525.60	\$17.29	\$5,550.00	\$0.00	\$7.14	\$91.50	\$4,467.57	\$39,409.22	
Public Works	Vacant	Mechanic	1.0000	Full-time Local 701	Local 701	EH05	1	\$42,000.49	\$735.01	\$3,213.04	\$840.01	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,140.08	\$65,963.21
Public Works	Filled	Mechanic	1.0000	Full-time Local 701	Local 701	EH05	7	\$54,198.41	\$948.47	\$4,146.18	\$1,083.97	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,213.73	\$81,625.34
Public Works	Filled	Mechanic	1.0000	Full-time Local 701	Local 701	EH05	7	\$53,135.70	\$929.87	\$4,064.88	\$1,062.71	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,033.07	\$80,260.82
Public Works	Filled	Mechanic	1.0000	Full-time Local 701	Local 701	EH05	7	\$53,135.70	\$929.87	\$4,064.88	\$1,062.71	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,033.07	\$80,260.82
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	\$54,198.41	\$948.47	\$4,146.18	\$1,083.97	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,213.73	\$81,625.34
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	\$54,198.41	\$948.47	\$4,146.18	\$1,083.97	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,213.73	\$81,625.34
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	\$55,261.12	\$967.07	\$4,227.48	\$1,105.22	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,394.39	\$82,989.87
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	\$56,323.84	\$985.67	\$4,308.77	\$1,126.48	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,575.05	\$84,354.39
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	\$53,135.70	\$929.87	\$4,064.88	\$1,062.71	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,033.07	\$80,260.82
Public Works	Filled	Heavy Equipment Operator	1.0000	Full-time Local 701	Local 701	EH05	7	\$56,323.84	\$985.67	\$4,308.77	\$1,126.48	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,575.05	\$84,354.39
Public Works	Filled	Sign Person III	1.0000	Full-time Local 701	Local 701	EH05	7	\$56,323.84	\$985.67	\$4,308.77	\$1,126.48	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,575.05	\$84,354.39
Public Works	Vacant	Light Equipment Operator	1.0000	Full-time Local 701	Local 701	EH04	1	\$39,989.37	\$699.81	\$3,059.19	\$799.79	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,798.19	\$63,380.94
Public Works	Filled	Light Equipment Operator	1.0000	Full-time Local 701	Local 701	EH04	7	\$50,616.51	\$885.79	\$3,872.16	\$1,012.33	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,604.81	\$77,026.19
Public Works	Filled	Sign Person II	1.0000	Full-time Local 701	Local 701	EH04	7	\$50,616.51	\$885.79	\$3,872.16	\$1,012.33	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,604.81	\$77,026.19
Public Works	Filled	Truck Driver II	1.0000	Full-time Local 701	Local 701	EH04	7	\$50,616.51	\$885.79	\$3,872.16	\$1,012.33	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,604.81	\$77,026.19
Public Works	Filled	Bridgeman II	1.0000	Full-time Local 701	Local 701	EH04	7	\$50,616.51	\$885.79	\$3,872.16	\$1,012.33	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,604.81	\$77,026.19
Public Works	Filled	Truck Driver II	1.0000	Full-time Local 701	Local 701	EH04	7	\$50,616.51	\$885.79	\$3,872.16	\$1,012.33	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,604.81	\$77,026.19
Public Works	Filled	Weed Control Person II	1.0000	Full-time Local 701	Local 701	EH04	7	\$50,616.51	\$885.79	\$3,872.16	\$1,012.33	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,604.81	\$77,026.19
Public Works	Filled	Truck Driver I	1.0000	Full-time Local 701	Local 701	EH03	7	\$48,182.01	\$843.19	\$3,685.92	\$963.64	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,190.94	\$73,900.28
Public Works	Filled	Truck Driver I	1.0000	Full-time Local 701	Local 701	EH03	7	\$48,182.01	\$843.19	\$3,685.92	\$963.64	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,190.94	\$73,900.28
Public Works	Filled	Truck Driver I	1.0000	Full-time Local 701	Local 701	EH03	7	\$48,182.01	\$843.19	\$3,685.92	\$963.64	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,190.94	\$73,900.28
Public Works	Filled	Lubeman	1.0000	Full-time Local 701	Local 701	EH03	7	\$48,182.01	\$843.19	\$3,685.92	\$963.64	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,190.94	\$73,900.28
Public Works	Filled	Bridgeman I	1.0000	Full-time Local 701	Local 701	EH03	7	\$48,182.01	\$843.19	\$3,685.92	\$963.64	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,190.94	\$73,900.28
Public Works	Filled	Utility Worker II	1.0000	Full-time Local 701	Local 701	EH02	7	\$45,832.18	\$802.06	\$3,506.16	\$916.64	\$34.58	\$12,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,791.47	\$70,883.11
Public Works	Filled	Office Technician	1.0000	Full-time Local 121	Local 121	LH10	2	\$27,697.76	\$484.71	\$2,118.88	\$553.96	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$4,708.62	\$46,895.78	
Public Works	Filled	Accounting Specialist	1.0000	Full-time Local 121	Local 121	LH14	6	\$38,540.63	\$674.46	\$2,948.36	\$770.81	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$6,551.91	\$60,818.03	
Public Works	Vacant	Engineering Aide II	1.0000	Full-time Local 121	Local 121	LH16	1	\$34,654.64	\$606.46	\$2,651.08	\$693.09	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$5,891.29	\$55,828.42	
Public Works		Overtime						\$200,000.00	\$3,500.00	\$15,300.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$222,800.00	
Public Works		Temporary Help						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Public Works		Vehicle Allowance						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Public Works		Exception Pay						\$70,000.00	\$1,225.00	\$5,355.00	\$1,400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,900.00	\$89,880.00	
Public Works		Retirement Payout						\$125,000.00	\$2,187.50	\$9,562.50	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$139,250.00	
			41.9800					\$2,674,723.90	\$46,807.67	\$204,616.38	\$53,494.48	\$1,451.84	\$482,250.00	\$0.00	\$293.70	\$3,202.50	\$395,974.28	\$3,862,814.74	
Public Works/Weed	Filled	Weed Control Supervisor	0.5000	.50 Non-Union	Non-Union	UF22	7	\$26,279.82	\$459.90	\$2,010.41	\$525.60	\$17.29	\$5,550.00	\$0.00	\$7.14	\$91.50	\$4,467.57	\$39,409.22	
Public Works/Weed	Filled	Chemical Applicator	0.5000	.50 Non-Union	Non-Union	UH17	7	\$20,576.85	\$360.09	\$1,574.13	\$411.54	\$17.29	\$5,550.00	\$0.00	\$7.14	\$91.50	\$3,498.06	\$32,086.61	
Public Works/Weed	Filled	Chemical Applicator	0.5000	.50 Non-Union	Non-Union	UH17	3	\$17,242.64	\$301.75	\$1,319.06	\$344.85	\$17.29	\$5,550.00	\$0.00	\$7.14	\$91.50	\$2,931.25	\$27,805.48	
Public Works/Weed	Filled	Chemical Applicator	0.5000	.50 Non-Union	Non-Union	UH17	1	\$15,813.69	\$276.74	\$1,209.75	\$316.27	\$17.29	\$5,550.00	\$0.00	\$7.14	\$91.50	\$2,688.33	\$25,970.71	
Public Works/Weed		Overtime						\$6,060.00	\$106.05	\$463.59	\$121.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0			

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General Ledger

Budget Analysis

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 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	7,197.80	15,000.00	0.00	2310 3010 R41 3050-3000-4495	Road Road Interest Investments - Interest On	0.00	15,000.00	15,000.00	0.00	0.00
0.00	7,197.80	15,000.00	0.00		Interest Totals:	0.00	15,000.00	15,000.00	0.00	0.00
1,124,632.08	0.00	0.00	0.00	R70 3050-3000-4902	Interfund Transfers Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
400,000.00	400,000.00	400,000.00	0.00	3050-3000-4931	Trans - Road	0.00	400,000.00	400,000.00	0.00	0.00
1,524,632.08	400,000.00	400,000.00	0.00		Interfund Transfers Totals:	0.00	400,000.00	400,000.00	0.00	0.00
0.00	1,515,642.83	1,630,375.00	0.00	R90 3050-3000-4995	Fund Balances Beginning Fund Balance	0.00	1,600,000.00	1,600,000.00	0.00	0.00
0.00	1,515,642.83	1,630,375.00	0.00		Fund Balances Totals:	0.00	1,600,000.00	1,600,000.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		REVENUES TOTALS:	0.00	2,015,000.00	2,015,000.00	0.00	0.00
8,989.25	0.00	0.00	0.00	E20 3050-3000-6330	Material and Services Equipment	0.00	3,600.00	3,600.00	0.00	0.00
8,989.25	0.00	0.00	0.00		Material and Services Totals:	0.00	3,600.00	3,600.00	0.00	0.00
0.00	10,268.03	375,250.00	0.00	E30 3050-3000-7000	Capital Outlay Equipment	0.00	660,000.00	660,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7005	Communications Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7012	Vehicles Truck	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7013	Heavy Equipment	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	10,268.03	375,250.00	0.00		Capital Outlay Totals:	0.00	660,000.00	660,000.00	0.00	0.00
0.00	0.00	1,670,125.00	0.00	E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3050-3000-9900	Reserve Future Expenditures	0.00	1,351,400.00	1,351,400.00	0.00	0.00
				3050-3000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,670,125.00	0.00		Fund Balance & Reserves Totals:	0.00	1,351,400.00	1,351,400.00	0.00	0.00
				E90	Unappropriated Fund Balance					
1,515,642.83	1,912,572.60	0.00	0.00	3050-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,515,642.83	1,912,572.60	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		EXPENDITURES TOTALS:	0.00	2,015,000.00	2,015,000.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		DEPARTMENT REVENUES	0.00	2,015,000.00	2,015,000.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		DEPARTMENT EXPENSES	0.00	2,015,000.00	2,015,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		FUND REVENUES	0.00	2,015,000.00	2,015,000.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		FUND EXPENSES	0.00	2,015,000.00	2,015,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		REPORT REVENUES	0.00	2,015,000.00	2,015,000.00	0.00	0.00
1,524,632.08	1,922,840.63	2,045,375.00	0.00		REPORT EXPENSES	0.00	2,015,000.00	2,015,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	5030 3010 R41 3050-3000-4495	Weed Road Interest Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R70 3050-3000-4902	Interfund Transfers Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
13,000.00	13,000.00	8,000.00	0.00	3050-3000-4931	Trans - Weed Control	0.00	8,000.00	8,000.00	0.00	0.00
13,000.00	13,000.00	8,000.00	0.00		Interfund Transfers Totals:	0.00	8,000.00	8,000.00	0.00	0.00
74,669.86	80,312.86	87,000.00	0.00	R90 3050-3000-4995	Fund Balances Beginning Fund Balance	0.00	85,000.00	85,000.00	0.00	0.00
74,669.86	80,312.86	87,000.00	0.00		Fund Balances Totals:	0.00	85,000.00	85,000.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		REVENUES TOTALS:	0.00	93,000.00	93,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E20 3050-3000-6330	Material and Services Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E30 3050-3000-7000	Capital Outlay Equipment	0.00	100.00	100.00	0.00	0.00
7,357.00	0.00	25,000.00	0.00	3050-3000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7012	Vehicles Truck	0.00	0.00	0.00	0.00	0.00
7,357.00	0.00	25,000.00	0.00		Capital Outlay Totals:	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	E81 3050-3000-9900	Fund Balance & Reserves Reserve Future Expenditures	0.00	92,900.00	92,900.00	0.00	0.00
0.00	0.00	70,000.00	0.00	3050-3000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	70,000.00	0.00		Fund Balance & Reserves Totals:	0.00	92,900.00	92,900.00	0.00	0.00
80,312.86	93,312.86	0.00	0.00	E90 3050-3000-9990	Unappropriated Fund Balance Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
80,312.86	93,312.86	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		EXPENDITURES TOTALS:	0.00	93,000.00	93,000.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		DEPARTMENT REVENUES	0.00	93,000.00	93,000.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		DEPARTMENT EXPENSES	0.00	93,000.00	93,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		FUND REVENUES	0.00	93,000.00	93,000.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		FUND EXPENSES	0.00	93,000.00	93,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Weed Totals:	0.00	0.00	0.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		REPORT REVENUES	0.00	93,000.00	93,000.00	0.00	0.00
87,669.86	93,312.86	95,000.00	0.00		REPORT EXPENSES	0.00	93,000.00	93,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2310	Road					
				3010	Road					
				R30	Charges for Service					
330,421.39	156,173.76	125,000.00	0.00	3011-3000-4304	Reimbursements	0.00	50,000.00	50,000.00	0.00	0.00
20,828.90	18,509.85	12,000.00	0.00	3011-3000-4305	Rental Income	0.00	12,000.00	12,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
200.00	3,590.21	1,000.00	0.00	3011-3000-4331	Receipts - Bond	0.00	1,000.00	1,000.00	0.00	0.00
351,450.29	178,273.82	138,000.00	0.00		Charges for Service Totals:	0.00	63,000.00	63,000.00	0.00	0.00
				R31	Interdepartmental Charges					
7,578.98	5,000.00	8,000.00	0.00	3011-3000-4398	Intradepartmental Service Chg	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-4398	Charges for Services - Interna	0.00	100,000.00	100,000.00	0.00	0.00
7,578.98	5,000.00	8,000.00	0.00		Interdepartmental Charges Totals:	0.00	110,000.00	110,000.00	0.00	0.00
				R40	Other Local Revenue					
4,707.62	19,840.78	1,000.00	0.00	3011-3000-4400	Miscellaneous	0.00	1,000.00	1,000.00	0.00	0.00
4,707.62	19,840.78	1,000.00	0.00		Other Local Revenue Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R41	Interest					
103,186.28	152,780.66	300,000.00	0.00	3011-3000-4495	Investments - Interest On	0.00	300,000.00	300,000.00	0.00	0.00
103,186.28	152,780.66	300,000.00	0.00		Interest Totals:	0.00	300,000.00	300,000.00	0.00	0.00
				R42	Sale of Capital Assets					
259,231.60	11,500.00	10,000.00	0.00	3011-3000-4499	Sales - Surplus Property	0.00	10,000.00	10,000.00	0.00	0.00
259,231.60	11,500.00	10,000.00	0.00		Sale of Capital Assets Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				R50	Federal Government					
5,631,223.29	5,503,455.08	265,000.00	0.00	3011-3000-4604	Receipts - Federal Forest	0.00	265,000.00	265,000.00	0.00	0.00
991,652.00	606,095.08	550,000.00	0.00	3011-3000-4631	Funds - Federal STP	0.00	575,000.00	575,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,639.60	3,006.73	1,000.00	0.00	3011-3000-4631	Leases - Mineral	0.00	1,000.00	1,000.00	0.00	0.00
42.45	103.25	1,000.00	0.00	3011-3000-4631	Sales - BLM Land	0.00	1,000.00	1,000.00	0.00	0.00
6,624,557.34	6,112,660.14	817,000.00	0.00		Federal Government Totals:	0.00	842,000.00	842,000.00	0.00	0.00
				R51	State of Oregon					
4,419,608.10	4,616,123.70	4,500,000.00	0.00	3011-3000-4531	Motor Vehicle Apportionment	0.00	4,500,000.00	4,500,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-4531	Funds Exchange	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-4531	ODOT Partnering	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-4531	SB 994	0.00	0.00	0.00	0.00	0.00
4,419,608.10	4,616,123.70	4,500,000.00	0.00		State of Oregon Totals:	0.00	4,500,000.00	4,500,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3011-3000-4931	Trans - Road	0.00	0.00	0.00	0.00	0.00
2,000.00	2,000.00	2,000.00	0.00	3011-3000-4931	Trans - Weed Control	0.00	0.00	0.00	0.00	0.00
2,000.00	2,000.00	2,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
38,860,089.90	40,880,765.76	38,000,000.00	0.00	3011-3000-4995	Beginning Fund Balance	0.00	41,000,000.00	41,000,000.00	0.00	0.00
38,860,089.90	40,880,765.76	38,000,000.00	0.00		Fund Balances Totals:	0.00	41,000,000.00	41,000,000.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		REVENUES TOTALS:	0.00	46,826,000.00	46,826,000.00	0.00	0.00
				E10	Personnel Services					
2,537,602.68	2,307,085.84	2,583,724.00	0.00	3011-3000-5000	Salaries and Wages	41.98	2,349,724.00	2,349,724.00	0.00	0.00
57,940.45	57,188.41	150,000.00	0.00	3011-3000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
94,555.11	76,622.31	200,000.00	0.00	3011-3000-5011	Overtime	0.00	200,000.00	200,000.00	0.00	0.00
0.00	0.00	125,000.00	0.00	3011-3000-5020	Retirement Payout	0.00	125,000.00	125,000.00	0.00	0.00
190,728.95	173,999.41	234,044.00	0.00	3011-3000-5110	FICA	0.00	204,616.00	204,616.00	0.00	0.00
1,316.54	1,300.74	1,739.00	0.00	3011-3000-5120	Workmans Compensation Tax	0.00	1,452.00	1,452.00	0.00	0.00
407,794.55	395,513.02	525,000.00	0.00	3011-3000-5130	Medical Insurance	0.00	482,250.00	482,250.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
408.71	392.48	545.00	0.00	3011-3000-5133	Life Insurance	0.00	294.00	294.00	0.00	0.00
334.90	319.60	469.00	0.00	3011-3000-5134	Short Term Disability	0.00	3,203.00	3,203.00	0.00	0.00
264,998.71	354,536.31	457,521.00	0.00	3011-3000-5140	Retirement - General	0.00	395,974.00	395,974.00	0.00	0.00
61,889.64	55,751.92	53,540.00	0.00	3011-3000-5156	Unemployment Compensation	0.00	46,808.00	46,808.00	0.00	0.00
88,971.08	79,264.06	61,188.00	0.00	3011-3000-5157	Workmans Compensation	0.00	53,494.00	53,494.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,706,541.32	3,501,974.10	4,392,770.00	0.00		Personnel Services Totals:	41.98	3,862,815.00	3,862,815.00	0.00	0.00
0.00	0.00	0.00	0.00	E20	Material and Services					
65,630.48	12,611.51	75,000.00	0.00	3011-3000-6100	Insurance	0.00	10,500.00	10,500.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6101	Insurance - Pollution Liability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6110	Claims - Self Insured	0.00	0.00	0.00	0.00	0.00
193,491.06	1,096,834.63	555,000.00	0.00	3011-3000-6200	Contract Services	0.00	475,000.00	475,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6200	Contract Personnel Services	0.00	175,000.00	175,000.00	0.00	0.00
2,484.45	1,250.52	2,500.00	0.00	3011-3000-6203	Legal Notice Publish	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6234	Lock Repair & Replace	0.00	100.00	100.00	0.00	0.00
1,200.00	1,540.00	1,500.00	0.00	3011-3000-6234	Security & Alarms	0.00	1,500.00	1,500.00	0.00	0.00
10,200.00	10,200.00	12,000.00	0.00	3011-3000-6235	Janitorial Services	0.00	12,000.00	12,000.00	0.00	0.00
2,618.68	3,859.81	6,000.00	0.00	3011-3000-6250	Contract Maintenance	0.00	5,000.00	5,000.00	0.00	0.00
2,079.65	1,165.85	4,000.00	0.00	3011-3000-6251	Survey Expense	0.00	4,000.00	4,000.00	0.00	0.00
26,421.31	34,150.85	30,000.00	0.00	3011-3000-6310	Dues & Fees	0.00	25,000.00	25,000.00	0.00	0.00
774.00	1,000.00	1,000.00	0.00	3011-3000-6320	CDL Physicals	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	5,000.00	0.00	3011-3000-6330	Equipment	0.00	5,000.00	5,000.00	0.00	0.00
11,552.29	307.76	1,000.00	0.00	3011-3000-6330	Office Equipment	0.00	1,000.00	1,000.00	0.00	0.00
11,890.38	3,517.23	7,000.00	0.00	3011-3000-6331	Computer Software	0.00	7,000.00	7,000.00	0.00	0.00
14,861.92	2,825.59	15,000.00	0.00	3011-3000-6332	Tools	0.00	15,000.00	15,000.00	0.00	0.00
72,071.25	73,697.70	550,000.00	0.00	3011-3000-6333	Vehicle Fuel	0.00	150,000.00	150,000.00	0.00	0.00
339,949.18	229,894.37	0.00	0.00	3011-3000-6333	Vehicle Fuel - Diesel	0.00	400,000.00	400,000.00	0.00	0.00
261.48	0.00	500.00	0.00	3011-3000-6404	Special Assessments	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6405	Irrigation Taxes	0.00	3,500.00	3,500.00	0.00	0.00
18,206.47	0.00	0.00	0.00	3011-3000-6409	To Malin	0.00	0.00	0.00	0.00	0.00
20,931.45	0.00	0.00	0.00	3011-3000-6409	To Merrill	0.00	0.00	0.00	0.00	0.00
18,146.58	0.00	0.00	0.00	3011-3000-6409	To Bonanza	0.00	0.00	0.00	0.00	0.00
26,501.20	0.00	0.00	0.00	3011-3000-6409	To Chiloquin	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
26,797.83	0.00	40,000.00	0.00	3011-3000-6531	Supplies Equipment Rent	0.00	40,000.00	40,000.00	0.00	0.00
131,755.43	44,693.06	67,000.00	0.00	3011-3000-6535	Equipment Maint & Repair	0.00	60,000.00	60,000.00	0.00	0.00
150,088.62	149,430.04	180,000.00	0.00	3011-3000-6536	Vehicle Maint & Repair	0.00	150,000.00	150,000.00	0.00	0.00
15,454.98	8,964.26	35,000.00	0.00	3011-3000-6538	Building Maint & Repair	0.00	30,000.00	30,000.00	0.00	0.00

2013	2014	2015	2015				2016	2016	2016	2016
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	3011-3000-6539	Elevator Maintenance & Repair	0.00	3,000.00	3,000.00	0.00	0.00
0.00	1,469.78	4,000.00	0.00	3011-3000-6539	Grounds Maint & Repair	0.00	2,000.00	2,000.00	0.00	0.00
7,405.86	4,846.03	10,000.00	0.00	3011-3000-6600	Supplies - Office	0.00	3,000.00	3,000.00	0.00	0.00
51,044.13	71,328.68	47,000.00	0.00	3011-3000-6601	Supplies - Other	0.00	45,000.00	45,000.00	0.00	0.00
0.00	731.81	1,000.00	0.00	3011-3000-6602	Copier Maint & Supplies	0.00	1,000.00	1,000.00	0.00	0.00
1,395.70	946.68	2,000.00	0.00	3011-3000-6603	Postage	0.00	250.00	250.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6612	Janitorial Supplies	0.00	750.00	750.00	0.00	0.00
4,366.46	3,930.01	5,000.00	0.00	3011-3000-6621	Uniform Maint & Repair	0.00	5,000.00	5,000.00	0.00	0.00
43,208.64	55,480.44	75,000.00	0.00	3011-3000-6630	Tires	0.00	75,000.00	75,000.00	0.00	0.00
122,544.79	170,128.95	175,000.00	0.00	3011-3000-6630	Asphalt	0.00	300,000.00	300,000.00	0.00	0.00
1,390,651.47	1,511,022.52	2,000,000.00	0.00	3011-3000-6631	Chip Oil	0.00	2,000,000.00	2,000,000.00	0.00	0.00
591.78	16,238.40	12,000.00	0.00	3011-3000-6631	Bridge Materials	0.00	12,000.00	12,000.00	0.00	0.00
37,907.61	27,936.38	50,000.00	0.00	3011-3000-6632	Signs	0.00	50,000.00	50,000.00	0.00	0.00
175,162.90	37,896.73	1,000,000.00	0.00	3011-3000-6632	Rock Purchase	0.00	500,000.00	500,000.00	0.00	0.00
274,516.67	412,056.42	350,000.00	0.00	3011-3000-6633	Striping Paint	0.00	350,000.00	350,000.00	0.00	0.00
301.81	0.00	40,000.00	0.00	3011-3000-6633	Culvert	0.00	40,000.00	40,000.00	0.00	0.00
2,292.90	117.32	3,000.00	0.00	3011-3000-6634	Guardrails	0.00	3,000.00	3,000.00	0.00	0.00
35,274.60	34,405.00	45,000.00	0.00	3011-3000-6634	Weed Control Chemicals	0.00	70,000.00	70,000.00	0.00	0.00
843.38	1,832.71	2,000.00	0.00	3011-3000-6701	Mgmt Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
436.40	716.97	1,000.00	0.00	3011-3000-6701	Supv Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
5,220.05	524.40	5,000.00	0.00	3011-3000-6702	Staff Travel & Training	0.00	5,000.00	5,000.00	0.00	0.00
25,863.16	21,958.12	25,000.00	0.00	3011-3000-6750	Utilities - Gas	0.00	25,000.00	25,000.00	0.00	0.00
12,350.64	10,039.10	20,000.00	0.00	3011-3000-6751	Utilities - Water & Sewer	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6751	Utilities - Geothermal	0.00	0.00	0.00	0.00	0.00
72,725.32	72,187.07	80,000.00	0.00	3011-3000-6752	Utilities - Electricity	0.00	80,000.00	80,000.00	0.00	0.00
9,151.11	6,062.25	12,000.00	0.00	3011-3000-6752	Utilites - Traffic Signals	0.00	12,000.00	12,000.00	0.00	0.00
0.00	32.08	0.00	0.00	3011-3000-6753	Utilities - Cable TV	0.00	600.00	600.00	0.00	0.00
12,925.64	11,992.62	15,000.00	0.00	3011-3000-6753	Garbage Pickup	0.00	7,000.00	7,000.00	0.00	0.00
15,959.99	15,020.31	17,000.00	0.00	3011-3000-6755	Telephone	0.00	17,000.00	17,000.00	0.00	0.00
3,465,509.70	4,164,843.96	5,583,500.00	0.00		Material and Services Totals:	0.00	5,203,200.00	5,203,200.00	0.00	0.00
				E21	Interdepartmental Charges					
260,106.00	375,430.00	288,824.00	0.00	3011-3000-6990	Internal Services	0.00	305,065.00	305,065.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
53,680.00	54,108.00	58,337.00	0.00	3011-3000-6991	Facility Services	0.00	57,639.00	57,639.00	0.00	0.00
11,250.00	10,500.00	10,846.00	0.00	3011-3000-6992	Steering Comm Hardware Chg	0.00	11,760.00	11,760.00	0.00	0.00
4,725.00	7,520.00	9,513.00	0.00	3011-3000-6993	Steering Comm User Chg	0.00	9,500.00	9,500.00	0.00	0.00
85,645.00	84,109.00	84,254.00	0.00	3011-3000-6994	Risk Management	0.00	77,622.00	77,622.00	0.00	0.00
139,507.00	157,496.00	157,767.00	0.00	3011-3000-6995	Insurance Liability	0.00	152,604.00	152,604.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
2,500.00	500.00	250.00	0.00	3011-3000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
75,517.26	84,189.81	80,000.00	0.00	3011-3000-6998	Weed Control - Internal	0.00	95,000.00	95,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6998	Fees - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6999	Contract Services - Internal	0.00	80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6999	Office Supplies - Internal	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6999	Postage - Internal	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6999	Tech Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6999	Solid Waste Fees - Internal	0.00	8,000.00	8,000.00	0.00	0.00
632,930.26	773,852.81	689,791.00	0.00		Interdepartmental Charges Totals:	0.00	809,690.00	809,690.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	15,000.00	0.00	3011-3000-7000	Equipment	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	30,000.00	0.00	3011-3000-7001	Office Equipment	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	20,000.00	0.00	3011-3000-7005	Communications Equipment	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	10,000.00	0.00	3011-3000-7006	Survey Equipment	0.00	10,000.00	10,000.00	0.00	0.00
48,022.00	0.00	25,000.00	0.00	3011-3000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-7012	Vehicles Truck	0.00	0.00	0.00	0.00	0.00
1,053,112.58	0.00	0.00	0.00	3011-3000-7013	Heavy Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	20,000.00	0.00	3011-3000-7021	Grounds Improvement	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	500.00	100,000.00	0.00	3011-3000-7030	Rights of Way	0.00	100,000.00	100,000.00	0.00	0.00
8,243.75	48.00	20,000.00	0.00	3011-3000-7031	Railroad Cross & Traff Signal	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-7032	Bridge Construction	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-7032	Sprague River Bridge	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-7033	Road Constructions	0.00	0.00	0.00	0.00	0.00
1,109,378.33	548.00	240,000.00	0.00		Capital Outlay Totals:	0.00	215,000.00	215,000.00	0.00	0.00
				E31	Interdepartmental Charges					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3011-3000-7090	Capital Outlay - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
400,000.00	400,000.00	400,000.00	0.00	E70	Interfund Transfers					
437,284.74	0.00	0.00	0.00	3011-3000-9003	Trans - Equipment Reserve	0.00	400,000.00	400,000.00	0.00	0.00
				3011-3000-9301	Trans - K-Falls Streets	0.00	0.00	0.00	0.00	0.00
837,284.74	400,000.00	400,000.00	0.00		Interfund Transfers Totals:	0.00	400,000.00	400,000.00	0.00	0.00
0.00	0.00	2,469,939.00	0.00	E80	Contingencies					
				3011-3000-9800	Operating Contingency	0.00	1,335,295.00	1,335,295.00	0.00	0.00
0.00	0.00	2,469,939.00	0.00		Contingencies Totals:	0.00	1,335,295.00	1,335,295.00	0.00	0.00
0.00	0.00	20,000,000.00	0.00	E81	Fund Balance & Reserves					
28,285,850.54	31,639,305.62	0.00	0.00	3011-3000-9900	Reserve Future Expenditures	0.00	25,000,000.00	25,000,000.00	0.00	0.00
				3011-3000-9915	RFE - Federal Forest Receipts	0.00	0.00	0.00	0.00	0.00
28,285,850.54	31,639,305.62	20,000,000.00	0.00		Fund Balance & Reserves Totals:	0.00	25,000,000.00	25,000,000.00	0.00	0.00
12,594,915.22	11,498,420.37	10,000,000.00	0.00	E90	Unappropriated Fund Balance					
				3011-3000-9990	Unappropriated Fund Balance	0.00	10,000,000.00	10,000,000.00	0.00	0.00
12,594,915.22	11,498,420.37	10,000,000.00	0.00		Unappropriated Fund Balance Total	0.00	10,000,000.00	10,000,000.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		EXPENDITURES TOTALS:	41.98	46,826,000.00	46,826,000.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		DEPARTMENT REVENUES	0.00	46,826,000.00	46,826,000.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		DEPARTMENT EXPENSES	41.98	46,826,000.00	46,826,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	(41.98)	0.00	0.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		FUND REVENUES	0.00	46,826,000.00	46,826,000.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		FUND EXPENSES	41.98	46,826,000.00	46,826,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	(41.98)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
50,632,410.11	51,978,944.86	43,776,000.00	0.00		REPORT REVENUES	0.00	46,826,000.00	46,826,000.00	0.00	0.00
50,632,410.11	51,978,944.86	43,776,000.00	0.00		REPORT EXPENSES	41.98	46,826,000.00	46,826,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(41.98)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
354.86	0.00	1,000.00	0.00	2310 3010 R41 3012-3000-4495	Road Road Interest Investments - Interest On	0.00	1,000.00	1,000.00	0.00	0.00
354.86	0.00	1,000.00	0.00		Interest Totals:	0.00	1,000.00	1,000.00	0.00	0.00
44,642.51	46,627.51	45,000.00	0.00	R51 3012-3000-4531	State of Oregon Motor Vehicle Apportionment	0.00	45,000.00	45,000.00	0.00	0.00
44,642.51	46,627.51	45,000.00	0.00		State of Oregon Totals:	0.00	45,000.00	45,000.00	0.00	0.00
205,359.90	0.00	0.00	0.00	R70 3012-3000-4902	Interfund Transfers Trans - Fund Closures	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
0.00	42,781.96	40,000.00	0.00	R90 3012-3000-4995	Fund Balances Beginning Fund Balance	0.00	75,000.00	75,000.00	0.00	0.00
0.00	42,781.96	40,000.00	0.00		Fund Balances Totals:	0.00	75,000.00	75,000.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		REVENUES TOTALS:	0.00	121,000.00	121,000.00	0.00	0.00
3,652.86	0.00	7,000.00	0.00	E20 3012-3000-6539	Material and Services Grounds Maint & Repair	0.00	7,000.00	7,000.00	0.00	0.00
3,652.86	0.00	7,000.00	0.00		Material and Services Totals:	0.00	7,000.00	7,000.00	0.00	0.00
203,922.45	59,749.98	79,000.00	0.00	E30 3012-3000-7034	Capital Outlay Right & Bike Way Const	0.00	114,000.00	114,000.00	0.00	0.00
203,922.45	59,749.98	79,000.00	0.00		Capital Outlay Totals:	0.00	114,000.00	114,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E80 3012-3000-9800	Contingencies Operating Contingency	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	0.00
42,781.96	29,659.49	0.00	0.00	E90	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
				3012-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
42,781.96	29,659.49	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		EXPENDITURES TOTALS:	0.00	121,000.00	121,000.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		DEPARTMENT REVENUES	0.00	121,000.00	121,000.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		DEPARTMENT EXPENSES	0.00	121,000.00	121,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		FUND REVENUES	0.00	121,000.00	121,000.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		FUND EXPENSES	0.00	121,000.00	121,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		REPORT REVENUES	0.00	121,000.00	121,000.00	0.00	0.00
250,357.27	89,409.47	86,000.00	0.00		REPORT EXPENSES	0.00	121,000.00	121,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2312 3010 R41 3012-3000-4495	Road Bicycle Trail Road Interest Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R51 3012-3000-4531	State of Oregon Motor Vehicle Apportionment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00	R90 3012-3000-4995	Fund Balances Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E10 3012-3000-5000	Personnel Services Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3012-3000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3012-3000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E20 3012-3000-6120	Material and Services Committee Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3012-3000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E21 3012-3000-6998	Interdepartmental Charges Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3012-3000-6998	Weed Control - Internal	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E30 3012-3000-7034	Capital Outlay Right & Bike Way Const	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00	E70 3012-3000-9301	Interfund Transfers Trans - Road Fund	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E80 3012-3000-9800	Contingencies Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E90 3012-3000-9990	Unappropriated Fund Balance Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Bicycle Trail Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
205,359.90	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
205,359.90	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2310	Road					
				3010	Road					
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	3013-3000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
180,755.60	227,813.89	300,000.00	0.00	3013-3000-4495	Investments - Interest On	0.00	300,000.00	300,000.00	0.00	0.00
180,755.60	227,813.89	300,000.00	0.00		Interest Totals:	0.00	300,000.00	300,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3013-3000-4931	Trans - Road Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
65,882,357.17	57,653,106.81	50,000,000.00	0.00	3013-3000-4995	Beginning Fund Balance	0.00	49,000,000.00	49,000,000.00	0.00	0.00
65,882,357.17	57,653,106.81	50,000,000.00	0.00		Fund Balances Totals:	0.00	49,000,000.00	49,000,000.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		REVENUES TOTALS:	0.00	49,300,000.00	49,300,000.00	0.00	0.00
				E20	Material and Services					
3,700,000.00	450,000.00	0.00	0.00	3013-3000-6206	Special Projects	0.00	0.00	0.00	0.00	0.00
120.00	120.00	0.00	0.00	3013-3000-6310	Dues & Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3013-3000-6311	Bank Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	10,000.00	0.00	3013-3000-6540	Public Road Repair and Maint	0.00	10,000.00	10,000.00	0.00	0.00
3,700,120.00	450,120.00	10,000.00	0.00		Material and Services Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				E30	Capital Outlay					
157,459.98	0.00	0.00	0.00	3013-3000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
1,417,757.65	1,214,097.87	3,000,000.00	0.00	3013-3000-7032	Bridge Construction	0.00	2,000,000.00	2,000,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
1,134,668.33	1,204,367.57	2,600,000.00	0.00	3013-3000-7033	Road Constructions	0.00	1,000,000.00	1,000,000.00	0.00	0.00
2,709,885.96	2,418,465.44	5,600,000.00	0.00		Capital Outlay Totals:	0.00	3,000,000.00	3,000,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E31	Interdepartmental Charges					
				3013-3000-7090	Capital Outlay - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
2,000,000.00	1,700,000.00	1,700,000.00	0.00	E70	Interfund Transfers					
				3013-3000-9203	Trans - Sheriff Patrol	0.00	850,000.00	850,000.00	0.00	0.00
2,000,000.00	1,700,000.00	1,700,000.00	0.00		Interfund Transfers Totals:	0.00	850,000.00	850,000.00	0.00	0.00
0.00	0.00	10,000,000.00	0.00	E80	Contingencies					
				3013-3000-9800	Operating Contingency	0.00	10,000,000.00	10,000,000.00	0.00	0.00
0.00	0.00	10,000,000.00	0.00		Contingencies Totals:	0.00	10,000,000.00	10,000,000.00	0.00	0.00
0.00	0.00	30,990,000.00	0.00	E81	Fund Balance & Reserves					
				3013-3000-9900	Reserve Future Expenditures	0.00	34,440,000.00	34,440,000.00	0.00	0.00
0.00	0.00	2,000,000.00	0.00	3013-3000-9910	Reserve Capital Outlay	0.00	1,000,000.00	1,000,000.00	0.00	0.00
0.00	0.00	32,990,000.00	0.00		Fund Balance & Reserves Totals:	0.00	35,440,000.00	35,440,000.00	0.00	0.00
57,653,106.81	53,312,335.26	0.00	0.00	E90	Unappropriated Fund Balance					
				3013-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
57,653,106.81	53,312,335.26	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		EXPENDITURES TOTALS:	0.00	49,300,000.00	49,300,000.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		DEPARTMENT REVENUES	0.00	49,300,000.00	49,300,000.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		DEPARTMENT EXPENSES	0.00	49,300,000.00	49,300,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		FUND REVENUES	0.00	49,300,000.00	49,300,000.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		FUND EXPENSES	0.00	49,300,000.00	49,300,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
66,063,112.77	57,880,920.70	50,300,000.00	0.00		REPORT REVENUES	0.00	49,300,000.00	49,300,000.00	0.00	0.00
66,063,112.77	57,880,920.70	50,300,000.00	0.00		REPORT EXPENSES	0.00	49,300,000.00	49,300,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
720.00	0.00	0.00	0.00	5030 3010 R21 3014-3000-4231	Weed Road Fines and Forfeitures Fines	0.00	0.00	0.00	0.00	0.00
720.00	0.00	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
199,038.91	212,294.96	200,000.00	0.00	R30 3014-3000-4331	Charges for Service Contract Weed Spray	0.00	165,000.00	165,000.00	0.00	0.00
199,038.91	212,294.96	200,000.00	0.00		Charges for Service Totals:	0.00	165,000.00	165,000.00	0.00	0.00
0.00	0.00	0.00	0.00	R31 3014-3000-4398	Interdepartmental Charges Charges for Services - Intenra	0.00	100,000.00	100,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	100,000.00	100,000.00	0.00	0.00
822.12	0.00	0.00	0.00	R40 3014-3000-4400	Other Local Revenue Miscellaneous	0.00	0.00	0.00	0.00	0.00
822.12	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
609.25	837.54	800.00	0.00	R41 3014-3000-4495	Interest Investments - Interest On	0.00	900.00	900.00	0.00	0.00
609.25	837.54	800.00	0.00		Interest Totals:	0.00	900.00	900.00	0.00	0.00
0.00	0.00	0.00	0.00	R42 3014-3000-4499	Sale of Capital Assets Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R50 3014-3000-4600	Federal Government Grants - Federal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3014-3000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-4917	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
169,300.88	155,865.02	116,350.00	0.00	3014-3000-4995	Beginning Fund Balance	0.00	120,000.00	120,000.00	0.00	0.00
169,300.88	155,865.02	116,350.00	0.00		Fund Balances Totals:	0.00	120,000.00	120,000.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		REVENUES TOTALS:	0.00	385,900.00	385,900.00	0.00	0.00
				E10	Personnel Services					
72,006.89	75,476.01	78,774.00	0.00	3014-3000-5000	Salaries and Wages	2.00	79,973.00	79,973.00	0.00	0.00
23,941.10	15,299.28	36,790.00	0.00	3014-3000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
3,564.14	1,301.73	6,060.00	0.00	3014-3000-5011	Overtime	0.00	6,000.00	6,000.00	0.00	0.00
7,355.19	6,719.39	9,304.00	0.00	3014-3000-5110	FICA	0.00	6,577.00	6,577.00	0.00	0.00
84.81	83.20	121.00	0.00	3014-3000-5120	Workmans Compensation Tax	0.00	69.00	69.00	0.00	0.00
12,489.86	15,900.00	36,750.00	0.00	3014-3000-5130	Medical Insurance	0.00	22,200.00	22,200.00	0.00	0.00
38.39	38.28	73.00	0.00	3014-3000-5133	Life Insurance	0.00	29.00	29.00	0.00	0.00
37.40	37.40	71.00	0.00	3014-3000-5134	Short Term Disability	0.00	366.00	366.00	0.00	0.00
7,920.78	11,917.98	19,646.00	0.00	3014-3000-5140	Retirement - General	0.00	13,585.00	13,585.00	0.00	0.00
2,288.72	2,117.68	2,128.00	0.00	3014-3000-5156	Unemployment Compensation	0.00	1,505.00	1,505.00	0.00	0.00
3,442.85	3,316.43	2,432.00	0.00	3014-3000-5157	Workmans Compensation	0.00	1,720.00	1,720.00	0.00	0.00
133,170.13	132,207.38	192,149.00	0.00		Personnel Services Totals:	2.00	132,024.00	132,024.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3014-3000-6100	Insurance	0.00	3,771.00	3,771.00	0.00	0.00
7,550.00	10,060.03	17,600.00	0.00	3014-3000-6101	Insurance - Pollution Liabilty	0.00	0.00	0.00	0.00	0.00
5,000.00	18,361.75	1,650.00	0.00	3014-3000-6200	Contract Services	0.00	1,750.00	1,750.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6200	Contract Personnel Services	0.00	50,000.00	50,000.00	0.00	0.00
865.74	999.67	1,500.00	0.00	3014-3000-6203	Legal Notice Publish	0.00	1,500.00	1,500.00	0.00	0.00
6.00	6.00	50.00	0.00	3014-3000-6235	Plumbing Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00	3014-3000-6251	Biological Control	0.00	200.00	200.00	0.00	0.00
480.00	470.50	600.00	0.00	3014-3000-6310	Dues & Fees	0.00	700.00	700.00	0.00	0.00
1,373.91	2,207.34	2,500.00	0.00	3014-3000-6330	Equipment	0.00	2,500.00	2,500.00	0.00	0.00
12,014.98	11,515.14	16,000.00	0.00	3014-3000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3014-3000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
2,102.79	905.43	5,000.00	0.00	3014-3000-6535	Equipment Maint & Repair	0.00	5,000.00	5,000.00	0.00	0.00
3,405.39	8,836.43	7,500.00	0.00	3014-3000-6536	Vehicle Maint & Repair	0.00	2,500.00	2,500.00	0.00	0.00
18.21	2.45	400.00	0.00	3014-3000-6600	Supplies - Office	0.00	200.00	200.00	0.00	0.00
138.16	795.51	2,000.00	0.00	3014-3000-6601	Supplies - Other	0.00	2,000.00	2,000.00	0.00	0.00
0.66	0.00	100.00	0.00	3014-3000-6603	Postage	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6630	Tires	0.00	3,000.00	3,000.00	0.00	0.00
9,679.38	8,899.23	15,000.00	0.00	3014-3000-6634	Weed Control Chemicals	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	500.00	0.00	3014-3000-6701	Mgmt Travel & Training	0.00	500.00	500.00	0.00	0.00
1,162.05	0.00	1,500.00	0.00	3014-3000-6702	Staff Travel & Training	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
240.74	167.41	500.00	0.00	3014-3000-6755	Telephone	0.00	500.00	500.00	0.00	0.00
44,038.01	63,226.89	72,600.00	0.00		Material and Services Totals:	0.00	90,721.00	90,721.00	0.00	0.00
				E21	Interdepartmental Charges					
17,094.00	17,094.00	17,094.00	0.00	3014-3000-6990	Internal Services	0.00	13,116.00	13,116.00	0.00	0.00
1,005.00	1,013.00	1,093.00	0.00	3014-3000-6991	Facility Services	0.00	1,080.00	1,080.00	0.00	0.00
105.00	105.00	0.00	0.00	3014-3000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
1,603.00	1,680.00	1,486.00	0.00	3014-3000-6994	Risk Management	0.00	1,889.00	1,889.00	0.00	0.00
2,611.00	3,146.00	2,783.00	0.00	3014-3000-6995	Insurance Liability	0.00	3,714.00	3,714.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6998	Intradepartmental Admin Chgs	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6998	Vehicle Fuel - Internal	0.00	16,000.00	16,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6999	Contract Services - Internal	0.00	7,500.00	7,500.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6999	Office Supplies - Internal	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6999	Solid Waste Fees - Internal	0.00	50.00	50.00	0.00	0.00
22,418.00	23,038.00	22,456.00	0.00		Interdepartmental Charges Totals:	0.00	45,549.00	45,549.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3014-3000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
13,000.00	13,000.00	8,000.00	0.00	3014-3000-9003	Trans - Equipment Reserve	0.00	8,000.00	8,000.00	0.00	0.00
2,000.00	2,000.00	2,000.00	0.00	3014-3000-9301	Trans - Road Fund	0.00	0.00	0.00	0.00	0.00
15,000.00	15,000.00	10,000.00	0.00		Interfund Transfers Totals:	0.00	8,000.00	8,000.00	0.00	0.00
0.00	0.00	19,945.00	0.00	E80	Contingencies	0.00	39,606.00	39,606.00	0.00	0.00
				3014-3000-9800	Operating Contingency	0.00				
0.00	0.00	19,945.00	0.00		Contingencies Totals:	0.00	39,606.00	39,606.00	0.00	0.00
0.00	0.00	0.00	0.00	E81	Fund Balance & Reserves	0.00	70,000.00	70,000.00	0.00	0.00
				3014-3000-9900	Reserve Future Expenditures	0.00				
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	70,000.00	70,000.00	0.00	0.00
155,865.02	135,525.25	0.00	0.00	E90	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
				3014-3000-9990	Unappropriated Fund Balance	0.00				
155,865.02	135,525.25	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		EXPENDITURES TOTALS:	2.00	385,900.00	385,900.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		DEPARTMENT REVENUES	0.00	385,900.00	385,900.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		DEPARTMENT EXPENSES	2.00	385,900.00	385,900.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	(2.00)	0.00	0.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		FUND REVENUES	0.00	385,900.00	385,900.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		FUND EXPENSES	2.00	385,900.00	385,900.00	0.00	0.00
0.00	0.00	0.00	0.00		Weed Totals:	(2.00)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
370,491.16	368,997.52	317,150.00	0.00		REPORT REVENUES	0.00	385,900.00	385,900.00	0.00	0.00
370,491.16	368,997.52	317,150.00	0.00		REPORT EXPENSES	2.00	385,900.00	385,900.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.00)	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2311	Road Klamath Falls Streets					
				3010	Road					
				R41	Interest					
7,302.76	10,869.59	13,000.00	0.00	3015-3000-4495	Investments - Interest On	0.00	13,000.00	13,000.00	0.00	0.00
7,302.76	10,869.59	13,000.00	0.00		Interest Totals:	0.00	13,000.00	13,000.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	3015-3000-4604	Receipts - Federal Forest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
437,284.74	0.00	0.00	0.00	3015-3000-4931	Trans - Road	0.00	0.00	0.00	0.00	0.00
437,284.74	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
2,622,659.87	2,814,517.37	2,500,000.00	0.00	3015-3000-4995	Beginning Fund Balance	0.00	1,500,000.00	1,500,000.00	0.00	0.00
2,622,659.87	2,814,517.37	2,500,000.00	0.00		Fund Balances Totals:	0.00	1,500,000.00	1,500,000.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		REVENUES TOTALS:	0.00	1,513,000.00	1,513,000.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	3015-3000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3015-3000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3015-3000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
252,730.00	118,093.08	2,513,000.00	0.00	3015-3000-6206	Special Projects	0.00	1,513,000.00	1,513,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3015-3000-6250	Street Maintenance	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
252,730.00	118,093.08	2,513,000.00	0.00		Material and Services Totals:	0.00	1,513,000.00	1,513,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E30 3015-3000-7033	Capital Outlay Road Constructions	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E80	Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3015-3000-9800	Contingencies Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E90	Contingencies Totals:	0.00	0.00	0.00	0.00	0.00
2,814,517.37	2,707,293.88	0.00	0.00	3015-3000-9990	Unappropriated Fund Balance Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
2,814,517.37	2,707,293.88	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		EXPENDITURES TOTALS:	0.00	1,513,000.00	1,513,000.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		DEPARTMENT REVENUES	0.00	1,513,000.00	1,513,000.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		DEPARTMENT EXPENSES	0.00	1,513,000.00	1,513,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		FUND REVENUES	0.00	1,513,000.00	1,513,000.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		FUND EXPENSES	0.00	1,513,000.00	1,513,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Klamath Falls Streets Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,067,247.37	2,825,386.96	2,513,000.00	0.00		REPORT REVENUES	0.00	1,513,000.00	1,513,000.00	0.00	0.00
3,067,247.37	2,825,386.96	2,513,000.00	0.00		REPORT EXPENSES	0.00	1,513,000.00	1,513,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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