

### **Department Mission:**

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

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:**

- 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.
- **569.355 State and counties to control noxious weeds.** The state and the respective counties shall control any weeds designated as noxious by the state or the respective counties in any such county on land under their respective ownerships. Weed Control performs the County's required duties under ORS 569.355.

### **Self 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
- 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. 2017-052). 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:

- Road Department
  - Pavement Preservation & Maintenance (Chip Seals, Crack sealing, Overlays, Road Reconstruction). Klamath County maintains 864 miles of road (751 miles of paved road and 113 miles of gravel roads).
  - Snow removal
- Road Reserve
  - Bridge replacement – Since 1995, we have replaced 26 bridges.
  - Major long term projects
  - Other projects as they develop
- Bicycle Trails
  - 1% of Motor Vehicle Apportionment – Restricted to bike trails that are in Road right-of-ways. Cannot be spent on the A-canal bike path because it is on Bureau of Reclamation land and not in a right-of-way.
- Klamath Falls Streets
  - Checking account for City Street Maintenance – The City of Klamath Falls submits a list of planned projects that they anticipate using the funds for. Upon completion of the project, they submit a billing to the County showing all expenditures proving the funds are only used on city street projects.
- Equipment Reserve
  - Large equipment purchases/replacement equipment purchases
- Weed Control
  - 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 – 14 out of 37.5 employees with > 20 years
- Proactive Bridge Replacement Program
- \$90M in the bank – Previous visionaries who worked in the Public Works Department created the Road Reserve fund. They were aware that Safety Net payments would potentially someday be eliminated. Their goal was to build enough of a savings to be able to rely on interest as a source of income to contribute to maintaining the County road system.

#### Challenges:

- Longevity of work force – 19 out of 37.5 FTE over 55 years of age. Need to keep succession plan up to date - 6 of our long term employees are retiring at the end of the current fiscal year.
- Forest Payments based on actual cut as of 16/17 fiscal year. Potential “Safety Net” extensions are probably completely dead in Washington.
- Cost of doing business continues to increase.
- Low interest rates.
- Weed Control remains entirely independent of the County General Fund. Weed Control has worked hard to provide quality service to our customers and has substantially reduced noxious weed infestations. In the past five years we have discovered and worked to control six new weeds that were not previously known to exist in the County, and one of these was not previously known to exist in the State. Still, we are faced with an ever present threat of new invaders that have the potential to cause severe negative economic and biological impacts on our County. In the recent past our funding has been relatively stable, but with the current status of the economy, Federal and State budgets are being decreased. Noxious weed control may not remain a priority for all of the agencies we contract with and that will likely lead to a reduction or possible elimination of some of our contracts. Keeping our applicators employed is another challenge we face. We only offer seasonal work and few people are able to remain for several years in a seasonal employment situation.

### **Budget Overview:**

#### 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 is self supported through acquisition of contracts with outside Local, State, and Federal Agencies, a few private companies and land owners and through grants for weed control work. We operate at our cost of providing service. Our start and end dates of every season are dictated by the weather but we generally are able to perform about \$230,000.00 in contract and internal service work each season. The Board of County Commissioners annually sets our fee schedule (Resolution No. 2017-015) which allows us to charge an overhead on labor. This overhead is used to cover our department expenses. At the start of every year it is critical that we have sufficient Net Working Capital to cover start-up expenses for supplies, equipment and chemicals. We are also faced with having to make payroll for 1 to 2 months before we receive payment for work we have performed.

**Significant Changes:**

Chip Seal Cycle: In the past, the County Road Department has worked on a 5-year chip seal cycle in order to maintain the road network. Beginning two years ago, the chip seal cycle changed to every 7-8 years. As revenues decrease and costs increase, we will be concentrating on the relatively high volume collector streets. Low volume local streets will be chip sealed less frequently. Some of the collector roads which had gone past the 5 year cycle showed significant distress this February, we are planning to get at least some collectors back on the 5 year plan.

Personnel: In 2004, Public Works implemented a plan to reduce personnel in anticipation of the Federal Forest Receipt decrease. It was decided to reduce the work force through attrition in order to keep personnel costs in line with decreasing revenues. In 2004 there were 62 employees in the Public Works Department. Today there are 37.5 employees.

The Commissioners have requested a private consultant perform an economic analysis related to weed control. The Weed Control Department will provide one third of the expense of the analysis at a cost to our budget of \$5,934.00.

**Key Issues:**

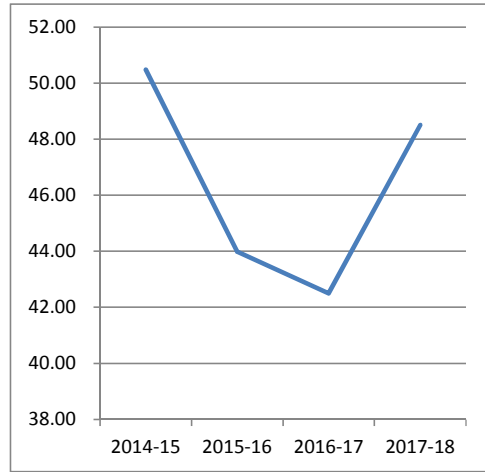
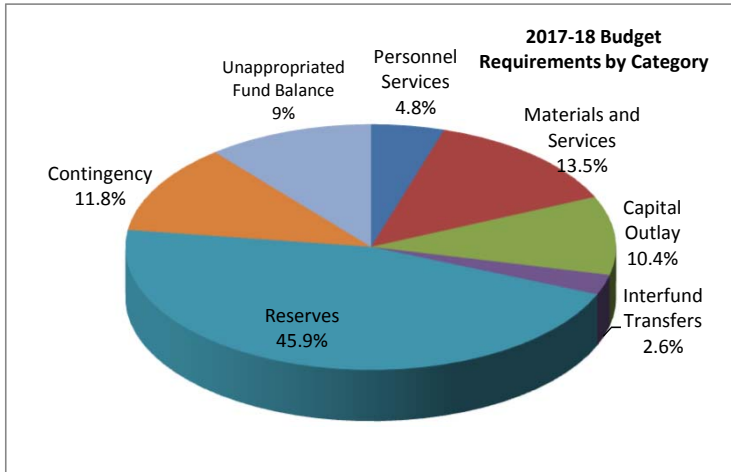
- Reconstruction of the Altamont corridor – This year’s project is Altamont Phase 5 from Laverne Ave to Barry Ave.
- Sell Old Road Shop – Old Road Shop located at 2121 Washburn Way was sold for a net of \$1.289 Million.
- Future Phases for the New Road Shop – Truck sheds and sand storage facilities were delayed due to decrease in project scope. Now that the old road shop has been sold, we plan to move forward with these projects.
- The storage unit located at 6400 Wesgo Drive directly adjacent to the new road shop became available and was purchased along with 4.86 acres for \$450,000.
- Klamath County Road Dept is working in conjunction with South Suburban Sanitary Dist (SSSD) and the City of Klamath Falls to rehab and upgrade the “Texum” pump station. This facility discharges SSSD effluent plus City and County storm water into Lake Ewauna. The cost is to be equally shared, \$400,000 – \$500,000 each.
- Seasonal full time employment status for Driver/Helpers now makes them eligible for Klamath County’s benefit package including health insurance and sick leave which is a substantial added expense for our department. We have started using a temp agency to supply our Driver/Helpers in order to reduce some of this added expense. We are also now paying for three separate insurance policies which has greatly increased our overhead expenses.

Klamath County, Oregon  
2017-2018 Budget Financial Presentation  
3010 Public Works

	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	3,226,138	3,279,453	3,945,272	4,385,387
Materials and Services	7,159,307	5,014,029	8,933,662	12,292,590
Capital Outlay	3,354,128	2,447,930	3,053,750	9,432,020
<b>Subtotal Current Expenditures</b>	<b>13,739,573</b>	<b>10,741,412</b>	<b>15,932,684</b>	<b>26,109,997</b>
Interfund Transfers	2,135,810	1,258,000	1,258,000	2,410,000
Reserves	-	-	57,519,150	41,774,850
Contingency	-	-	11,336,566	10,755,653
Unappropriated Fund Balance	97,312,202	96,906,621	10,000,000	10,000,000
<b>Subtotal Noncurrent Expenditures</b>	<b>99,448,012</b>	<b>98,164,621</b>	<b>80,113,716</b>	<b>64,940,503</b>
<b>Total Requirements by Budgetary Category</b>	<b>113,187,585</b>	<b>108,906,033</b>	<b>96,046,400</b>	<b>91,050,500</b>
<b>Requirements by Fund</b>				
Road (2310)	109,936,977	106,786,893	94,003,000	89,233,000
Klamath Falls Streets (2311)	2,714,371	1,620,357	1,607,000	1,400,000
Weed Control (5030)	536,237	498,783	436,400	417,500
<b>Total Requirements by Fund</b>	<b>113,187,585</b>	<b>108,906,033</b>	<b>96,046,400</b>	<b>91,050,500</b>
<b>Resources by Budgetary Category</b>				
Intergovernmental	10,558,377	9,718,747	5,497,000	5,447,000
Charges for Services	544,208	551,524	389,000	404,000
Investment Earnings	279,507	583,842	468,500	466,500
Interfund Transfers	475,810	408,000	408,000	410,000
Sale of Capital Assets	-	326,816	10,000	10,000
Miscellaneous	1,258	4,902	1,000	1,000
Beginning Fund Balance	101,328,425	97,312,202	89,272,900	84,312,000
<b>Total Resources by Budgetary Category</b>	<b>113,187,585</b>	<b>108,906,033</b>	<b>96,046,400</b>	<b>91,050,500</b>
<b>Full-Time Employee Equivalent</b>	50.48	43.98	42.50	48.50

Klamath County, Oregon  
 2017-2018 Budget Financial Presentation  
 3010 Public Works

<u>Mandate</u>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Road Operating	44,837,000	4,249,628	46.50
Road Reserve	43,200,000	-	-
Bicycle Trail	221,000	-	-
Klamath Falls Streets	1,400,000	-	-
Equipment Reserve	975,000	-	-
Weed Control	417,500	135,759	2.00
<b>Total Mandates</b>	<b>91,050,500</b>	<b>4,385,387</b>	<b>48.50</b>





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		Exception Pay						\$70,000.00	\$350.00	\$5,355.00	\$1,225.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,900.00	\$88,830.00
Public Works		Retirement Payout						\$125,000.00	\$625.00	\$9,562.50	\$2,187.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$137,375.00
			<b>46.50</b>					<b>\$2,903,351.65</b>	<b>\$14,516.76</b>	<b>\$222,106.40</b>	<b>\$50,808.65</b>	<b>\$1,595.88</b>	<b>\$630,630.00</b>	<b>\$0.00</b>	<b>\$274.50</b>	<b>\$2,310.00</b>	<b>\$424,034.34</b>	<b>\$4,249,628.19</b>
Public Works	Filled	Weed Control Supervisor	0.5000	.50 Non-Union	Non-Union	UF25	6	\$29,766.14	\$148.83	\$2,277.11	\$520.91	\$17.16	\$6,690.00	\$0.00	\$7.14	\$66.00	\$5,060.24	\$44,553.53
Public Works/Weed	Filled	Chemical Applicator	0.5000	.50 Non-Union	Non-Union	UH18	1	\$16,873.46	\$84.37	\$1,290.82	\$295.29	\$17.16	\$6,690.00	\$0.00	\$7.14	\$66.00	\$2,868.49	\$28,192.73
Public Works/Weed	Filled	Chemical Applicator	0.5000	.50 Non-Union	Non-Union	UH18	1	\$16,816.90	\$84.08	\$1,286.49	\$294.30	\$17.16	\$6,690.00	\$0.00	\$7.14	\$66.00	\$2,858.87	\$28,120.95
Public Works/Weed	Filled	Chemical Applicator	0.5000	.50 Non-Union	Non-Union	UH18	1	\$16,904.57	\$84.52	\$1,293.20	\$295.83	\$17.16	\$6,690.00	\$0.00	\$7.14	\$66.00	\$2,873.78	\$28,232.20
Public Works/Weed		Overtime						\$6,060.00	\$30.30	\$463.59	\$106.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,659.94
Public Works/Weed		Temporary Help						\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			<b>2.00</b>					<b>\$86,421.08</b>	<b>\$432.11</b>	<b>\$6,611.21</b>	<b>\$1,512.37</b>	<b>\$68.64</b>	<b>\$26,760.00</b>	<b>\$0.00</b>	<b>\$28.56</b>	<b>\$264.00</b>	<b>\$13,661.38</b>	<b>\$135,759.35</b>
			<b>48.50</b>					<b>\$2,989,772.73</b>	<b>\$14,948.86</b>	<b>\$228,717.61</b>	<b>\$52,321.02</b>	<b>\$1,664.52</b>	<b>\$657,390.00</b>	<b>\$0.00</b>	<b>\$303.06</b>	<b>\$2,574.00</b>	<b>\$437,695.72</b>	<b>\$4,385,387.53</b>





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# General Ledger

## Budget Analysis

User: vnoel  
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 Fiscal Year: 2018



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				2310	Road					
				3010	Public Works					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	3011-3000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
96,622.59	240,057.85	50,000.00	0.00	3011-3000-4304	Reimbursements	0.00	75,000.00	75,000.00	0.00	0.00
23,309.20	25,107.82	12,000.00	0.00	3011-3000-4305	Rental Income	0.00	12,000.00	12,000.00	0.00	0.00
15,898.79	1,724.84	1,000.00	0.00	3011-3000-4306	Settlements - Insurance	0.00	1,000.00	1,000.00	0.00	0.00
0.00	1,830.96	1,000.00	0.00	3011-3000-4331	Receipts - Bond	0.00	1,000.00	1,000.00	0.00	0.00
135,830.58	268,721.47	64,000.00	0.00		Charges for Service Totals:	0.00	89,000.00	89,000.00	0.00	0.00
				R31	Interdepartmental Charges					
8,133.47	10,821.47	10,000.00	0.00	3011-3000-4398	Intradepartmental Service Chg	0.00	10,000.00	10,000.00	0.00	0.00
2,633.17	0.00	0.00	0.00	3011-3000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00
102,396.05	49,078.32	100,000.00	0.00	3011-3000-4398	Charges for Services - Interna	0.00	75,000.00	75,000.00	0.00	0.00
113,162.69	59,899.79	110,000.00	0.00		Interdepartmental Charges Totals:	0.00	85,000.00	85,000.00	0.00	0.00
				R40	Other Local Revenue					
1,257.86	4,901.69	1,000.00	0.00	3011-3000-4400	Miscellaneous	0.00	1,000.00	1,000.00	0.00	0.00
1,257.86	4,901.69	1,000.00	0.00		Other Local Revenue Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R41	Interest					
119,496.47	278,405.92	250,000.00	0.00	3011-3000-4495	Investments - Interest On	0.00	250,000.00	250,000.00	0.00	0.00
119,496.47	278,405.92	250,000.00	0.00		Interest Totals:	0.00	250,000.00	250,000.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	326,816.09	10,000.00	0.00	3011-3000-4499	Sales - Surplus Property	0.00	10,000.00	10,000.00	0.00	0.00
0.00	326,816.09	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					

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	0.00	0.00	0.00	3011-3000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
5,291,245.24	4,839,771.46	375,000.00	0.00	3011-3000-4604	Receipts - Federal Forest	0.00	300,000.00	300,000.00	0.00	0.00
0.00	0.00	575,000.00	0.00	3011-3000-4631	Funds - Federal STP	0.00	600,000.00	600,000.00	0.00	0.00
1,183.88	531.58	1,000.00	0.00	3011-3000-4631	Leases - Mineral	0.00	1,000.00	1,000.00	0.00	0.00
452.97	509.01	1,000.00	0.00	3011-3000-4631	Sales - BLM Land	0.00	1,000.00	1,000.00	0.00	0.00
5,292,882.09	4,840,812.05	952,000.00	0.00		Federal Government Totals:	0.00	902,000.00	902,000.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	3011-3000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
4,701,568.61	4,829,155.83	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
516,435.30	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
5,218,003.91	4,829,155.83	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 - Public Works	0.00	0.00	0.00	0.00	0.00
14,431.75	0.00	0.00	0.00	3011-3000-4931	Trans - Weed Control	0.00	0.00	0.00	0.00	0.00
36,500.00	0.00	0.00	0.00	3011-3000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
50,931.75	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
43,137,725.99	44,592,471.54	40,000,000.00	0.00	3011-3000-4995	Beginning Fund Balance	0.00	39,000,000.00	39,000,000.00	0.00	0.00
43,137,725.99	44,592,471.54	40,000,000.00	0.00		Fund Balances Totals:	0.00	39,000,000.00	39,000,000.00	0.00	0.00
54,069,291.34	55,201,184.38	45,887,000.00	0.00		REVENUES TOTALS:	0.00	44,837,000.00	44,837,000.00	0.00	0.00
				E10	Personnel Services					
2,080,902.75	2,072,257.34	2,291,663.00	0.00	3011-3000-5000	Salaries and Wages	46.50	2,482,278.00	2,578,351.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
41,605.35	92,300.71	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
154,935.11	159,674.75	200,175.00	0.00	3011-3000-5110	FICA	0.00	213,688.00	222,106.00	0.00	0.00
1,090.40	1,104.79	1,395.00	0.00	3011-3000-5120	Workmans Compensation Tax	0.00	48,883.00	50,809.00	0.00	0.00
366,026.23	377,778.22	509,130.00	0.00	3011-3000-5130	Medical Insurance	0.00	588,150.00	630,630.00	0.00	0.00
13,733.36	30,217.60	0.00	0.00	3011-3000-5131	VEBA	0.00	0.00	0.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
352.34	245.90	294.00	0.00	3011-3000-5133	Life Insurance	0.00	275.00	275.00	0.00	0.00
521.60	2,592.50	3,203.00	0.00	3011-3000-5134	Short Term Disability	0.00	2,310.00	2,310.00	0.00	0.00
341,433.20	342,251.92	389,583.00	0.00	3011-3000-5140	Retirement - General	0.00	405,328.00	424,034.00	0.00	0.00
3,000,600.34	3,078,423.73	3,720,443.00	0.00		Personnel Services Totals:	46.50	4,065,912.00	4,233,515.00	0.00	0.00
				E11	Interdepartmental Charges					
37,144.04	37,871.99	39,250.00	0.00	3011-3000-5156	Unemployment Compensation	0.00	0.00	14,517.00	0.00	0.00
60,467.17	61,265.79	52,333.00	0.00	3011-3000-5157	Workmans Compensation	0.00	1,493.00	1,596.00	0.00	0.00
97,611.21	99,137.78	91,583.00	0.00		Interdepartmental Charges Totals:	0.00	1,493.00	16,113.00	0.00	0.00
				E20	Material and Services					
10,111.84	10,111.84	11,250.00	0.00	3011-3000-6100	Insurance	0.00	11,000.00	11,000.00	0.00	0.00
48,632.65	0.00	51,000.00	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
0.00	0.00	0.00	0.00	3011-3000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
115,129.85	175,734.43	500,000.00	0.00	3011-3000-6200	Contract Services	0.00	500,000.00	500,000.00	0.00	0.00
198,938.41	292,723.87	300,000.00	0.00	3011-3000-6200	Contract Personnel Services	0.00	350,000.00	350,000.00	0.00	0.00
2,835.01	862.80	3,000.00	0.00	3011-3000-6203	Legal Notice Publish	0.00	3,000.00	3,000.00	0.00	0.00
212.50	14.00	500.00	0.00	3011-3000-6234	Lock Repair & Replace	0.00	500.00	500.00	0.00	0.00
1,585.00	1,620.00	1,500.00	0.00	3011-3000-6234	Security & Alarms	0.00	1,000.00	1,000.00	0.00	0.00
10,200.00	9,450.00	12,000.00	0.00	3011-3000-6235	Janitorial Services	0.00	7,000.00	7,000.00	0.00	0.00
1,198.00	3,526.00	3,500.00	0.00	3011-3000-6250	Contract Maintenance	0.00	0.00	0.00	0.00	0.00
1,219.07	1,910.03	4,000.00	0.00	3011-3000-6251	Survey Expense	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6261	Medical Services	0.00	0.00	0.00	0.00	0.00
17,946.05	17,272.89	25,000.00	0.00	3011-3000-6310	Dues	0.00	13,000.00	13,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6310	Fees	0.00	12,000.00	12,000.00	0.00	0.00
1,087.00	1,187.00	1,500.00	0.00	3011-3000-6320	CDL Physicals	0.00	1,500.00	1,500.00	0.00	0.00
4,485.56	1,053.56	5,000.00	0.00	3011-3000-6330	Equipment	0.00	5,000.00	5,000.00	0.00	0.00
0.00	167.02	1,000.00	0.00	3011-3000-6330	Office Equipment	0.00	1,000.00	1,000.00	0.00	0.00
5,347.80	1,420.30	7,000.00	0.00	3011-3000-6331	Computer Software	0.00	7,000.00	7,000.00	0.00	0.00
4,845.34	578.11	15,000.00	0.00	3011-3000-6332	Tools	0.00	15,000.00	15,000.00	0.00	0.00
65,407.88	67,187.69	150,000.00	0.00	3011-3000-6333	Vehicle Fuel	0.00	150,000.00	150,000.00	0.00	0.00
181,999.26	169,127.43	400,000.00	0.00	3011-3000-6333	Vehicle Fuel - Diesel	0.00	400,000.00	400,000.00	0.00	0.00
206.15	255.85	500.00	0.00	3011-3000-6404	Special Assessments	0.00	500.00	500.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
3,023.21	6,612.18	5,000.00	0.00	3011-3000-6405	Irrigation Taxes	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6406	Radio Communications	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6409	To Malin	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6409	To Merrill	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6409	To Bonanza	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6409	To Chiloquin	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
6,166.02	3,115.80	40,000.00	0.00	3011-3000-6531	Equipment Rent	0.00	40,000.00	40,000.00	0.00	0.00
81,100.34	114,999.93	80,000.00	0.00	3011-3000-6535	Equipment Maint & Repair	0.00	135,000.00	135,000.00	0.00	0.00
92,527.14	47,885.37	130,000.00	0.00	3011-3000-6536	Vehicle Maint & Repair	0.00	90,000.00	90,000.00	0.00	0.00
6,566.02	28,355.59	30,000.00	0.00	3011-3000-6538	Building Maint & Repair	0.00	35,000.00	35,000.00	0.00	0.00
1,965.69	2,029.56	3,000.00	0.00	3011-3000-6539	Elevator Maintenance & Repair	0.00	2,500.00	2,500.00	0.00	0.00
4,814.00	450.00	2,000.00	0.00	3011-3000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
121,263.20	276,169.34	130,000.00	0.00	3011-3000-6540	Road Repair and Maint	0.00	300,000.00	300,000.00	0.00	0.00
856.51	2,034.93	3,000.00	0.00	3011-3000-6600	Supplies - Office	0.00	3,000.00	3,000.00	0.00	0.00
42,153.86	31,329.68	45,000.00	0.00	3011-3000-6601	Supplies - Other	0.00	45,000.00	45,000.00	0.00	0.00
1,203.09	745.24	1,000.00	0.00	3011-3000-6602	Copier Maint & Supplies	0.00	1,000.00	1,000.00	0.00	0.00
145.10	9.06	250.00	0.00	3011-3000-6603	Postage	0.00	100.00	100.00	0.00	0.00
1,380.35	842.50	1,000.00	0.00	3011-3000-6612	Janitorial Supplies	0.00	5,000.00	5,000.00	0.00	0.00
3,993.94	4,577.91	5,000.00	0.00	3011-3000-6621	Uniform Maint & Repair	0.00	6,000.00	6,000.00	0.00	0.00
25,499.32	20,634.91	75,000.00	0.00	3011-3000-6630	Tires	0.00	75,000.00	75,000.00	0.00	0.00
319,725.98	533,770.90	1,000,000.00	0.00	3011-3000-6630	Asphalt	0.00	1,000,000.00	1,000,000.00	0.00	0.00
1,783,347.09	1,468,028.82	2,000,000.00	0.00	3011-3000-6631	Chip Oil	0.00	2,500,000.00	2,500,000.00	0.00	0.00
14,063.68	34,035.76	15,000.00	0.00	3011-3000-6631	Bridge Materials	0.00	15,000.00	15,000.00	0.00	0.00
33,273.01	39,990.51	50,000.00	0.00	3011-3000-6632	Signs	0.00	50,000.00	50,000.00	0.00	0.00
1,365,709.60	42,312.00	600,000.00	0.00	3011-3000-6632	Rock Purchase	0.00	2,000,000.00	2,000,000.00	0.00	0.00
294,363.70	348,290.95	350,000.00	0.00	3011-3000-6633	Striping Paint	0.00	350,000.00	350,000.00	0.00	0.00
40,923.96	14,214.53	40,000.00	0.00	3011-3000-6633	Culvert	0.00	40,000.00	40,000.00	0.00	0.00
1,530.75	1,254.00	3,000.00	0.00	3011-3000-6634	Guardrails	0.00	3,000.00	3,000.00	0.00	0.00
59,713.88	73,050.00	75,000.00	0.00	3011-3000-6634	Weed Control Chemicals	0.00	70,000.00	70,000.00	0.00	0.00
1,950.00	6,414.57	8,000.00	0.00	3011-3000-6700	Travel & Training	0.00	8,000.00	8,000.00	0.00	0.00
1,419.34	0.00	0.00	0.00	3011-3000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
4,002.85	0.00	0.00	0.00	3011-3000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
21,796.51	24,088.09	25,000.00	0.00	3011-3000-6750	Utilities - Gas	0.00	25,000.00	25,000.00	0.00	0.00
10,235.24	8,370.36	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
72,973.15	79,287.26	80,000.00	0.00	3011-3000-6752	Utilities - Electricity	0.00	75,000.00	75,000.00	0.00	0.00
8,045.32	9,243.02	12,000.00	0.00	3011-3000-6752	Utilites - Traffic Signals	0.00	12,000.00	12,000.00	0.00	0.00
147.50	498.55	500.00	0.00	3011-3000-6753	Utilities - Cable TV	0.00	500.00	500.00	0.00	0.00
4,760.20	3,160.88	4,000.00	0.00	3011-3000-6753	Garbage Pickup	0.00	4,000.00	4,000.00	0.00	0.00
15,580.36	14,381.23	17,000.00	0.00	3011-3000-6755	Telephone	0.00	15,000.00	17,000.00	0.00	0.00
120.03	440.13	500.00	0.00	3011-3000-6756	Data Service Charges	0.00	500.00	500.00	0.00	0.00
5,117,727.31	3,994,826.38	6,342,000.00	0.00		Material and Services Totals:	0.00	8,428,100.00	8,430,100.00	0.00	0.00
				E21	Interdepartmental Charges					
288,824.00	305,065.00	353,537.00	0.00	3011-3000-6990	Internal Services	0.00	312,120.00	312,120.00	0.00	0.00
58,337.00	57,639.00	57,879.00	0.00	3011-3000-6991	Facility Services	0.00	57,921.00	57,921.00	0.00	0.00
10,846.00	11,760.00	11,513.00	0.00	3011-3000-6992	Tech Maint Hardware Chg	0.00	10,875.00	10,875.00	0.00	0.00
9,513.00	9,500.00	10,000.00	0.00	3011-3000-6993	Tech Maint User Chg	0.00	10,458.00	10,458.00	0.00	0.00
84,254.00	77,622.00	32,008.00	0.00	3011-3000-6994	Risk Management	0.00	73,392.00	73,392.00	0.00	0.00
157,767.00	152,604.00	145,185.00	0.00	3011-3000-6995	Insurance Liability	0.00	145,532.00	145,532.00	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
250.00	0.00	0.00	0.00	3011-3000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
87,841.67	79,365.94	95,000.00	0.00	3011-3000-6998	Weed Control - Internal	0.00	95,000.00	95,000.00	0.00	0.00
16,739.34	17,096.73	2,000.00	0.00	3011-3000-6998	Fees - Internal	0.00	2,000.00	2,000.00	0.00	0.00
90,868.76	77,201.00	80,000.00	0.00	3011-3000-6999	Contract Services - Internal	0.00	80,000.00	80,000.00	0.00	0.00
3,193.66	3,349.36	7,000.00	0.00	3011-3000-6999	Office Supplies - Internal	0.00	5,000.00	5,000.00	0.00	0.00
758.72	410.32	1,500.00	0.00	3011-3000-6999	Postage - Internal	0.00	1,000.00	1,000.00	0.00	0.00
735.00	230.39	2,000.00	0.00	3011-3000-6999	Tech Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
7,971.86	5,379.46	8,000.00	0.00	3011-3000-6999	Solid Waste Fees - Internal	0.00	8,000.00	8,000.00	0.00	0.00
817,900.01	797,223.20	805,622.00	0.00		Interdepartmental Charges Totals:	0.00	803,298.00	803,298.00	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

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
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
28,863.50	0.00	0.00	0.00	3011-3000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-7012	Vehicles Truck	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-7013	Heavy Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	20,000.00	0.00	3011-3000-7021	Grounds Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-7022	Facilities Improvement	0.00	36,020.00	36,020.00	0.00	0.00
0.00	0.00	100,000.00	0.00	3011-3000-7030	Rights of Way	0.00	100,000.00	100,000.00	0.00	0.00
0.00	0.00	20,000.00	0.00	3011-3000-7031	Railroad Cross & Traff Signal	0.00	20,000.00	20,000.00	0.00	0.00
739.43	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
29,602.93	0.00	215,000.00	0.00		Capital Outlay Totals:	0.00	231,020.00	231,020.00	0.00	0.00
0.00	0.00	0.00	0.00	E31	Interdepartmental Charges					
				3011-3000-7090	Capital Outlay - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
413,378.00	400,000.00	400,000.00	0.00	3011-3000-9003	Trans - Equipment Reserve	0.00	400,000.00	400,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-9301	Trans - Weed Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3011-3000-9301	Trans - K-Falls Streets	0.00	0.00	0.00	0.00	0.00
413,378.00	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	1,312,352.00	0.00	E80	Contingencies					
				3011-3000-9800	Operating Contingency	0.00	907,177.00	722,954.00	0.00	0.00
0.00	0.00	1,312,352.00	0.00		Contingencies Totals:	0.00	907,177.00	722,954.00	0.00	0.00
0.00	0.00	23,000,000.00	0.00	E81	Fund Balance & Reserves					
				3011-3000-9900	Reserve Future Expenditures	0.00	20,000,000.00	20,000,000.00	0.00	0.00
35,230,550.86	39,220,322.32	0.00	0.00	3011-3000-9915	RFE - Federal Forest Receipts	0.00	0.00	0.00	0.00	0.00
35,230,550.86	39,220,322.32	23,000,000.00	0.00		Fund Balance & Reserves Totals:	0.00	20,000,000.00	20,000,000.00	0.00	0.00
9,361,920.68	7,611,250.97	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
9,361,920.68	7,611,250.97	10,000,000.00	0.00		Unappropriated Fund Balance Total	0.00	10,000,000.00	10,000,000.00	0.00	0.00



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
54,069,291.34	55,201,184.38	45,887,000.00	0.00		EXPENDITURES TOTALS:	46.50	44,837,000.00	44,837,000.00	0.00	0.00
54,069,291.34	55,201,184.38	45,887,000.00	0.00		DEPARTMENT REVENUES	0.00	44,837,000.00	44,837,000.00	0.00	0.00
54,069,291.34	55,201,184.38	45,887,000.00	0.00		DEPARTMENT EXPENSES	46.50	44,837,000.00	44,837,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Works Totals:	(46.50)	0.00	0.00	0.00	0.00
54,069,291.34	55,201,184.38	45,887,000.00	0.00		FUND REVENUES	0.00	44,837,000.00	44,837,000.00	0.00	0.00
54,069,291.34	55,201,184.38	45,887,000.00	0.00		FUND EXPENSES	46.50	44,837,000.00	44,837,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	(46.50)	0.00	0.00	0.00	0.00
54,069,291.34	55,201,184.38	45,887,000.00	0.00		REPORT REVENUES	0.00	44,837,000.00	44,837,000.00	0.00	0.00
54,069,291.34	55,201,184.38	45,887,000.00	0.00		REPORT EXPENSES	46.50	44,837,000.00	44,837,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(46.50)	0.00	0.00	0.00	0.00

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# General Ledger

## Budget Analysis

User: vnoel  
 Printed: 03/17/2017 - 12:02PM  
 Fiscal Year: 2018



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	0.00	1,000.00	0.00	2310 3010 R41 3012-3000-4495	Road Public Works Interest Investments - Interest On	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	1,000.00	0.00		Interest Totals:	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	R51 3012-3000-4500	State of Oregon Grants - State	0.00	0.00	0.00	0.00	0.00
47,490.59	48,779.35	45,000.00	0.00	3012-3000-4531	Motor Vehicle Apportionment	0.00	45,000.00	45,000.00	0.00	0.00
47,490.59	48,779.35	45,000.00	0.00		State of Oregon Totals:	0.00	45,000.00	45,000.00	0.00	0.00
0.00	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
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
29,659.49	77,150.08	120,000.00	0.00	R90 3012-3000-4995	Fund Balances Beginning Fund Balance	0.00	175,000.00	175,000.00	0.00	0.00
29,659.49	77,150.08	120,000.00	0.00		Fund Balances Totals:	0.00	175,000.00	175,000.00	0.00	0.00
77,150.08	125,929.43	166,000.00	0.00		REVENUES TOTALS:	0.00	221,000.00	221,000.00	0.00	0.00
0.00	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
0.00	0.00	7,000.00	0.00		Material and Services Totals:	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	159,000.00	0.00	E30 3012-3000-7034	Capital Outlay Right & Bike Way Const	0.00	214,000.00	214,000.00	0.00	0.00
0.00	0.00	159,000.00	0.00		Capital Outlay Totals:	0.00	214,000.00	214,000.00	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

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	0.00
77,150.08	125,929.43	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
77,150.08	125,929.43	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
77,150.08	125,929.43	166,000.00	0.00		EXPENDITURES TOTALS:	0.00	221,000.00	221,000.00	0.00	0.00
77,150.08	125,929.43	166,000.00	0.00		DEPARTMENT REVENUES	0.00	221,000.00	221,000.00	0.00	0.00
77,150.08	125,929.43	166,000.00	0.00		DEPARTMENT EXPENSES	0.00	221,000.00	221,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Works Totals:	0.00	0.00	0.00	0.00	0.00
77,150.08	125,929.43	166,000.00	0.00		FUND REVENUES	0.00	221,000.00	221,000.00	0.00	0.00
77,150.08	125,929.43	166,000.00	0.00		FUND EXPENSES	0.00	221,000.00	221,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
77,150.08	125,929.43	166,000.00	0.00		REPORT REVENUES	0.00	221,000.00	221,000.00	0.00	0.00
77,150.08	125,929.43	166,000.00	0.00		REPORT EXPENSES	0.00	221,000.00	221,000.00	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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2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	0.00	0.00	0.00	2310	Road					
				3010	Public Works					
				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					
147,852.49	287,053.68	200,000.00	0.00	3013-3000-4495	Investments - Interest On	0.00	200,000.00	200,000.00	0.00	0.00
147,852.49	287,053.68	200,000.00	0.00		Interest Totals:	0.00	200,000.00	200,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3013-3000-4931	Trans - Road Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
53,312,335.26	49,115,346.74	46,000,000.00	0.00	3013-3000-4995	Beginning Fund Balance	0.00	43,000,000.00	43,000,000.00	0.00	0.00
53,312,335.26	49,115,346.74	46,000,000.00	0.00		Fund Balances Totals:	0.00	43,000,000.00	43,000,000.00	0.00	0.00
53,460,187.75	49,402,400.42	46,200,000.00	0.00		REVENUES TOTALS:	0.00	43,200,000.00	43,200,000.00	0.00	0.00
				E20	Material and Services					
13.03	0.00	0.00	0.00	3013-3000-6206	Special Projects	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3013-3000-6213	Humane Society - Large Animal	0.00	0.00	0.00	0.00	0.00
50.40	0.00	0.00	0.00	3013-3000-6310	Dues	0.00	0.00	0.00	0.00	0.00
70.00	122.00	0.00	0.00	3013-3000-6311	Bank Fees	0.00	150.00	150.00	0.00	0.00
0.00	23,445.49	0.00	0.00	3013-3000-6411	State of Oregon	0.00	1,500,000.00	1,500,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3013-3000-6413	Oregon Dept of Transportation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	10,000.00	0.00	3013-3000-6540	Road Repair and Maint	0.00	10,000.00	10,000.00	0.00	0.00
133.43	23,567.49	10,000.00	0.00		Material and Services Totals:	0.00	1,510,150.00	1,510,150.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	0.00	0.00	0.00	E21 3013-3000-6998	Interdepartmental Charges Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E30 3013-3000-7022	Capital Outlay Facilities Improvement	0.00	3,000,000.00	3,000,000.00	0.00	0.00
1,626,068.56	1,095.50	1,000,000.00	0.00	3013-3000-7032	Bridge Construction	0.00	2,500,000.00	2,500,000.00	0.00	0.00
1,018,498.02	1,576,441.51	1,000,000.00	0.00	3013-3000-7033	Road Constructions	0.00	2,500,000.00	2,500,000.00	0.00	0.00
2,644,566.58	1,577,537.01	2,000,000.00	0.00		Capital Outlay Totals:	0.00	8,000,000.00	8,000,000.00	0.00	0.00
141.00	0.00	0.00	0.00	E31 3013-3000-7090	Interdepartmental Charges Capital Outlay - Internal	0.00	0.00	0.00	0.00	0.00
141.00	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	E70 3013-3000-9203	Interfund Transfers Trans - Sheriff	0.00	1,100,000.00	2,000,000.00	0.00	0.00
1,700,000.00	850,000.00	850,000.00	0.00	3013-3000-9203	Trans - Sheriff Patrol	0.00	0.00	0.00	0.00	0.00
1,700,000.00	850,000.00	850,000.00	0.00		Interfund Transfers Totals:	0.00	1,100,000.00	2,000,000.00	0.00	0.00
0.00	0.00	10,000,000.00	0.00	E80 3013-3000-9800	Contingencies 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	33,340,000.00	0.00	E81 3013-3000-9900	Fund Balance & Reserves Reserve Future Expenditures	0.00	22,589,850.00	21,689,850.00	0.00	0.00
0.00	0.00	0.00	0.00	3013-3000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	33,340,000.00	0.00		Fund Balance & Reserves Totals:	0.00	22,589,850.00	21,689,850.00	0.00	0.00
49,115,346.74	46,951,295.92	0.00	0.00	E90 3013-3000-9990	Unappropriated Fund Balance Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
49,115,346.74	46,951,295.92	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
53,460,187.75	49,402,400.42	46,200,000.00	0.00		EXPENDITURES TOTALS:	0.00	43,200,000.00	43,200,000.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
53,460,187.75	49,402,400.42	46,200,000.00	0.00		DEPARTMENT REVENUES	0.00	43,200,000.00	43,200,000.00	0.00	0.00
53,460,187.75	49,402,400.42	46,200,000.00	0.00		DEPARTMENT EXPENSES	0.00	43,200,000.00	43,200,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Works Totals:	0.00	0.00	0.00	0.00	0.00
53,460,187.75	49,402,400.42	46,200,000.00	0.00		FUND REVENUES	0.00	43,200,000.00	43,200,000.00	0.00	0.00
53,460,187.75	49,402,400.42	46,200,000.00	0.00		FUND EXPENSES	0.00	43,200,000.00	43,200,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
53,460,187.75	49,402,400.42	46,200,000.00	0.00		REPORT REVENUES	0.00	43,200,000.00	43,200,000.00	0.00	0.00
53,460,187.75	49,402,400.42	46,200,000.00	0.00		REPORT EXPENSES	0.00	43,200,000.00	43,200,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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# General Ledger

## Budget Analysis

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2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				5030	Weed					
				3010	Public Works					
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	3014-3000-4200	Fines, Forfeitures and Penal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-4231	Fines	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	3014-3000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
214,540.22	127,814.16	120,000.00	0.00	3014-3000-4331	Contract Weed Spray	0.00	135,000.00	135,000.00	0.00	0.00
214,540.22	127,814.16	120,000.00	0.00		Charges for Service Totals:	0.00	135,000.00	135,000.00	0.00	0.00
				R31	Interdepartmental Charges					
80,674.33	95,089.43	95,000.00	0.00	3014-3000-4398	Charges for Services - Intenra	0.00	95,000.00	95,000.00	0.00	0.00
80,674.33	95,089.43	95,000.00	0.00		Interdepartmental Charges Totals:	0.00	95,000.00	95,000.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	3014-3000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
684.21	1,680.64	500.00	0.00	3014-3000-4495	Investments - Interest On	0.00	500.00	500.00	0.00	0.00
684.21	1,680.64	500.00	0.00		Interest Totals:	0.00	500.00	500.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	3014-3000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	3014-3000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3014-3000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
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	3014-3000-4931	Trans - Public Works	0.00	0.00	0.00	0.00	0.00
3,500.00	0.00	0.00	0.00	3014-3000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
3,500.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
135,525.25	179,317.46	120,000.00	0.00	3014-3000-4995	Beginning Fund Balance	0.00	120,000.00	120,000.00	0.00	0.00
135,525.25	179,317.46	120,000.00	0.00		Fund Balances Totals:	0.00	120,000.00	120,000.00	0.00	0.00
434,924.01	403,901.69	335,500.00	0.00		REVENUES TOTALS:	0.00	350,500.00	350,500.00	0.00	0.00
				E10	Personnel Services					
81,975.16	64,961.20	79,538.00	0.00	3014-3000-5000	Salaries and Wages	2.00	80,421.00	80,421.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
1,843.12	2,224.75	6,060.00	0.00	3014-3000-5011	Overtime	0.00	6,000.00	6,000.00	0.00	0.00
6,096.83	4,906.13	6,548.00	0.00	3014-3000-5110	FICA	0.00	6,611.00	6,611.00	0.00	0.00
64.78	50.05	69.00	0.00	3014-3000-5120	Workmans Compensation Tax	0.00	69.00	69.00	0.00	0.00
20,562.72	15,950.83	24,120.00	0.00	3014-3000-5130	Medical Insurance	0.00	26,760.00	26,760.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
36.08	20.23	29.00	0.00	3014-3000-5133	Life Insurance	0.00	29.00	29.00	0.00	0.00
96.10	259.25	366.00	0.00	3014-3000-5134	Short Term Disability	0.00	264.00	264.00	0.00	0.00
13,137.43	10,239.28	13,521.00	0.00	3014-3000-5140	Retirement - General	0.00	13,661.00	13,661.00	0.00	0.00
123,812.22	98,611.72	130,251.00	0.00		Personnel Services Totals:	2.00	133,815.00	133,815.00	0.00	0.00
				E11	Interdepartmental Charges					
1,466.90	1,175.80	1,283.00	0.00	3014-3000-5156	Unemployment Compensation	0.00	432.00	432.00	0.00	0.00
2,647.28	2,103.61	1,712.00	0.00	3014-3000-5157	Workmans Compensation	0.00	1,512.00	1,512.00	0.00	0.00
4,114.18	3,279.41	2,995.00	0.00		Interdepartmental Charges Totals:	0.00	1,944.00	1,944.00	0.00	0.00
				E20	Material and Services					
3,370.61	3,370.61	3,500.00	0.00	3014-3000-6100	Insurance	0.00	3,500.00	3,500.00	0.00	0.00
16,210.88	0.00	17,000.00	0.00	3014-3000-6101	Insurance - Pollution Liability	0.00	0.00	0.00	0.00	0.00

2015	2016	2017	2017				2018	2018	2018	2018
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	3014-3000-61200	Committee Expenses	0.00	0.00	0.00	0.00	0.00
1,640.00	2,223.00	1,809.00	0.00	3014-3000-62000	Contract Services	0.00	0.00	0.00	0.00	0.00
38,794.05	32,526.16	60,000.00	0.00	3014-3000-62000	Contract Personnel Services	0.00	60,000.00	60,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-62010	Consultant Services	0.00	0.00	0.00	0.00	0.00
856.48	897.00	1,500.00	0.00	3014-3000-62030	Legal Notice Publish	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-62350	Plumbing Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00	3014-3000-62510	Biological Control	0.00	200.00	200.00	0.00	0.00
372.50	626.00	700.00	0.00	3014-3000-63100	Dues	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-63100	Fees	0.00	0.00	0.00	0.00	0.00
437.69	184.00	2,500.00	0.00	3014-3000-63300	Equipment	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-63330	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-65010	Operating Expenses	0.00	0.00	0.00	0.00	0.00
3,990.95	217.65	5,000.00	0.00	3014-3000-65350	Equipment Maint & Repair	0.00	5,000.00	5,000.00	0.00	0.00
372.81	1,711.14	2,500.00	0.00	3014-3000-65360	Vehicle Maint & Repair	0.00	3,000.00	3,000.00	0.00	0.00
250.00	60.00	200.00	0.00	3014-3000-66000	Supplies - Office	0.00	250.00	250.00	0.00	0.00
414.24	924.84	2,000.00	0.00	3014-3000-66010	Supplies - Other	0.00	2,000.00	2,000.00	0.00	0.00
8.48	0.00	100.00	0.00	3014-3000-66030	Postage	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-66040	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	3,000.00	0.00	3014-3000-66300	Tires	0.00	3,000.00	3,000.00	0.00	0.00
11,943.90	12,219.80	15,000.00	0.00	3014-3000-66340	Weed Control Chemicals	0.00	15,000.00	15,000.00	0.00	0.00
195.00	1,020.41	2,000.00	0.00	3014-3000-67000	Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-67010	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
540.42	0.00	0.00	0.00	3014-3000-67020	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-67520	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
402.82	396.99	550.00	0.00	3014-3000-67550	Telephone	0.00	900.00	900.00	0.00	0.00
79,800.83	56,377.60	117,559.00	0.00		Material and Services Totals:	0.00	99,450.00	99,450.00	0.00	0.00
				E21	Interdepartmental Charges					
17,094.00	13,116.00	10,082.00	0.00	3014-3000-69900	Internal Services	0.00	11,581.00	11,581.00	0.00	0.00
1,093.00	1,080.00	1,084.00	0.00	3014-3000-69910	Facility Services	0.00	1,085.00	1,085.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-69930	Tech Maint User Chg	0.00	0.00	0.00	0.00	0.00
1,486.00	1,889.00	734.00	0.00	3014-3000-69940	Risk Management	0.00	1,400.00	1,400.00	0.00	0.00
2,783.00	3,714.00	3,331.00	0.00	3014-3000-69950	Insurance Liability	0.00	2,776.00	2,776.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	0.00	0.00	0.00	3014-3000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
2,000.00	2,000.00	2,000.00	0.00	3014-3000-6998	Intradepartmental Admin Chgs	0.00	2,000.00	2,000.00	0.00	0.00
11,233.84	7,281.75	16,000.00	0.00	3014-3000-6998	Vehicle Fuel - Internal	0.00	16,000.00	16,000.00	0.00	0.00
4,137.48	2,613.42	7,500.00	0.00	3014-3000-6999	Contract Services - Internal	0.00	7,500.00	7,500.00	0.00	0.00
46.00	139.30	200.00	0.00	3014-3000-6999	Office Supplies - Internal	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
6.00	6.00	50.00	0.00	3014-3000-6999	Solid Waste Fees - Internal	0.00	50.00	50.00	0.00	0.00
39,879.32	31,839.47	40,981.00	0.00		Interdepartmental Charges Totals:	0.00	42,592.00	42,592.00	0.00	0.00
0.00	0.00	0.00	0.00	E30	Capital Outlay					
				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					
8,000.00	8,000.00	8,000.00	0.00	3014-3000-9003	Trans - Equipment Reserve	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3014-3000-9301	Trans - Public Works	0.00	0.00	0.00	0.00	0.00
8,000.00	8,000.00	8,000.00	0.00		Interfund Transfers Totals:	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	24,214.00	0.00	E80	Contingencies					
				3014-3000-9800	Operating Contingency	0.00	32,699.00	32,699.00	0.00	0.00
0.00	0.00	24,214.00	0.00		Contingencies Totals:	0.00	32,699.00	32,699.00	0.00	0.00
0.00	0.00	11,500.00	0.00	E81	Fund Balance & Reserves					
				3014-3000-9900	Reserve Future Expenditures	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	11,500.00	0.00		Fund Balance & Reserves Totals:	0.00	30,000.00	30,000.00	0.00	0.00
179,317.46	205,793.49	0.00	0.00	E90	Unappropriated Fund Balance					
				3014-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
179,317.46	205,793.49	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
434,924.01	403,901.69	335,500.00	0.00		EXPENDITURES TOTALS:	2.00	350,500.00	350,500.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
434,924.01	403,901.69	335,500.00	0.00		DEPARTMENT REVENUES	0.00	350,500.00	350,500.00	0.00	0.00
434,924.01	403,901.69	335,500.00	0.00		DEPARTMENT EXPENSES	2.00	350,500.00	350,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Works Totals:	(2.00)	0.00	0.00	0.00	0.00
434,924.01	403,901.69	335,500.00	0.00		FUND REVENUES	0.00	350,500.00	350,500.00	0.00	0.00
434,924.01	403,901.69	335,500.00	0.00		FUND EXPENSES	2.00	350,500.00	350,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Weed Totals:	(2.00)	0.00	0.00	0.00	0.00
434,924.01	403,901.69	335,500.00	0.00		REPORT REVENUES	0.00	350,500.00	350,500.00	0.00	0.00
434,924.01	403,901.69	335,500.00	0.00		REPORT EXPENSES	2.00	350,500.00	350,500.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.00)	0.00	0.00	0.00	0.00

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# General Ledger

## Budget Analysis

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 Fiscal Year: 2018



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				2311	Road Klamath Falls Streets					
				3010	Public Works					
				R41	Interest					
7,076.94	9,852.93	7,000.00	0.00	3015-3000-4495	Investments - Interest On	0.00	5,000.00	5,000.00	0.00	0.00
7,076.94	9,852.93	7,000.00	0.00		Interest Totals:	0.00	5,000.00	5,000.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	3015-3000-4604	Receipts - Federal Forest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3015-3000-4931	Trans - Public Works	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
2,707,293.88	1,610,503.82	1,600,000.00	0.00	3015-3000-4995	Beginning Fund Balance	0.00	1,395,000.00	1,395,000.00	0.00	0.00
2,707,293.88	1,610,503.82	1,600,000.00	0.00		Fund Balances Totals:	0.00	1,395,000.00	1,395,000.00	0.00	0.00
2,714,370.82	1,620,356.75	1,607,000.00	0.00		REVENUES TOTALS:	0.00	1,400,000.00	1,400,000.00	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		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E11	Interdepartmental Charges					
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		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
1,103,867.00	110,195.00	0.00	0.00	3015-3000-6206	Special Projects	0.00	0.00	0.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	0.00	0.00	0.00	3015-3000-6250	Street Maintenance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,607,000.00	0.00	3015-3000-6400	Distribution to District	0.00	1,400,000.00	1,400,000.00	0.00	0.00
1,103,867.00	110,195.00	1,607,000.00	0.00		Material and Services Totals:	0.00	1,400,000.00	1,400,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E30	Capital Outlay					
0.00	0.00	0.00	0.00	3015-3000-7033	Road Constructions	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E80	Contingencies					
0.00	0.00	0.00	0.00	3015-3000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	0.00
1,610,503.82	1,510,161.75	0.00	0.00	E90	Unappropriated Fund Balance					
				3015-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,610,503.82	1,510,161.75	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
2,714,370.82	1,620,356.75	1,607,000.00	0.00		EXPENDITURES TOTALS:	0.00	1,400,000.00	1,400,000.00	0.00	0.00
2,714,370.82	1,620,356.75	1,607,000.00	0.00		DEPARTMENT REVENUES	0.00	1,400,000.00	1,400,000.00	0.00	0.00
2,714,370.82	1,620,356.75	1,607,000.00	0.00		DEPARTMENT EXPENSES	0.00	1,400,000.00	1,400,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Works Totals:	0.00	0.00	0.00	0.00	0.00
2,714,370.82	1,620,356.75	1,607,000.00	0.00		FUND REVENUES	0.00	1,400,000.00	1,400,000.00	0.00	0.00
2,714,370.82	1,620,356.75	1,607,000.00	0.00		FUND EXPENSES	0.00	1,400,000.00	1,400,000.00	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



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
2,714,370.82	1,620,356.75	1,607,000.00	0.00		REPORT REVENUES	0.00	1,400,000.00	1,400,000.00	0.00	0.00
2,714,370.82	1,620,356.75	1,607,000.00	0.00		REPORT EXPENSES	0.00	1,400,000.00	1,400,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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# General Ledger

## Budget Analysis

User: vnoel  
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 Fiscal Year: 2018



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
4,397.24	6,848.70	10,000.00	0.00	2310 3010 R41 3050-3000-4495	Road Public Works Interest Investments - Interest On	0.00	10,000.00	10,000.00	0.00	0.00
4,397.24	6,848.70	10,000.00	0.00		Interest Totals:	0.00	10,000.00	10,000.00	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
413,378.00	400,000.00	400,000.00	0.00	3050-3000-4931	Trans - Public Works	0.00	400,000.00	400,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
413,378.00	400,000.00	400,000.00	0.00		Interfund Transfers Totals:	0.00	400,000.00	400,000.00	0.00	0.00
1,912,572.60	1,650,530.20	1,340,000.00	0.00	R90 3050-3000-4995	Fund Balances Beginning Fund Balance	0.00	565,000.00	565,000.00	0.00	0.00
1,912,572.60	1,650,530.20	1,340,000.00	0.00		Fund Balances Totals:	0.00	565,000.00	565,000.00	0.00	0.00
2,330,347.84	2,057,378.90	1,750,000.00	0.00		REVENUES TOTALS:	0.00	975,000.00	975,000.00	0.00	0.00
0.00	0.00	3,500.00	0.00	E20 3050-3000-6330	Material and Services Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	3,500.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	870,393.00	679,650.00	0.00	E30 3050-3000-7000	Capital Outlay Equipment	0.00	775,000.00	945,000.00	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
23,525.50	0.00	0.00	0.00	3050-3000-7012	Vehicles Truck	0.00	0.00	0.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
656,292.14	0.00	0.00	0.00	3050-3000-7013	Heavy Equipment	0.00	0.00	0.00	0.00	0.00
679,817.64	870,393.00	679,650.00	0.00		Capital Outlay Totals:	0.00	775,000.00	945,000.00	0.00	0.00
0.00	0.00	1,066,850.00	0.00	E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3050-3000-9900	Reserve Future Expenditures	0.00	200,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,066,850.00	0.00		Fund Balance & Reserves Totals:	0.00	200,000.00	30,000.00	0.00	0.00
1,650,530.20	1,186,985.90	0.00	0.00	E90	Unappropriated Fund Balance					
				3050-3000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
1,650,530.20	1,186,985.90	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
2,330,347.84	2,057,378.90	1,750,000.00	0.00		EXPENDITURES TOTALS:	0.00	975,000.00	975,000.00	0.00	0.00
2,330,347.84	2,057,378.90	1,750,000.00	0.00		DEPARTMENT REVENUES	0.00	975,000.00	975,000.00	0.00	0.00
2,330,347.84	2,057,378.90	1,750,000.00	0.00		DEPARTMENT EXPENSES	0.00	975,000.00	975,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Works Totals:	0.00	0.00	0.00	0.00	0.00
2,330,347.84	2,057,378.90	1,750,000.00	0.00		FUND REVENUES	0.00	975,000.00	975,000.00	0.00	0.00
2,330,347.84	2,057,378.90	1,750,000.00	0.00		FUND EXPENSES	0.00	975,000.00	975,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Road Totals:	0.00	0.00	0.00	0.00	0.00
2,330,347.84	2,057,378.90	1,750,000.00	0.00		REPORT REVENUES	0.00	975,000.00	975,000.00	0.00	0.00
2,330,347.84	2,057,378.90	1,750,000.00	0.00		REPORT EXPENSES	0.00	975,000.00	975,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

# General Ledger

## Budget Analysis

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 Fiscal Year: 2018



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	0.00	0.00	0.00	5030	Weed					
				3010	Public Works					
				R41	Interest					
				3050-3000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-3000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-4931	Trans - Public Works	0.00	10,000.00	10,000.00	0.00	0.00
8,000.00	8,000.00	8,000.00	0.00	3050-3000-4931	Trans - Weed Control	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-4933	Trans - Solid Waste	0.00	0.00	0.00	0.00	0.00
8,000.00	8,000.00	8,000.00	0.00		Interfund Transfers Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				R90	Fund Balances					
93,312.86	86,881.11	92,900.00	0.00	3050-3000-4995	Beginning Fund Balance	0.00	57,000.00	57,000.00	0.00	0.00
93,312.86	86,881.11	92,900.00	0.00		Fund Balances Totals:	0.00	57,000.00	57,000.00	0.00	0.00
101,312.86	94,881.11	100,900.00	0.00		REVENUES TOTALS:	0.00	67,000.00	67,000.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3050-3000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3050-3000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	3050-3000-7011	Vehicles Other	0.00	42,000.00	42,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-7012	Vehicles Truck	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00		Capital Outlay Totals:	0.00	42,000.00	42,000.00	0.00	0.00
				E70	Interfund Transfers					

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
14,431.75	0.00	0.00	0.00	3050-3000-93010	Trans - Public Works	0.00	0.00	0.00	0.00	0.00
14,431.75	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100,800.00	0.00	E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3050-3000-99000	Reserve Future Expenditures	0.00	25,000.00	25,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-3000-99100	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100,800.00	0.00		Fund Balance & Reserves Totals:	0.00	25,000.00	25,000.00	0.00	0.00
86,881.11	94,881.11	0.00	0.00	E90	Unappropriated Fund Balance					
86,881.11	94,881.11	0.00	0.00	3050-3000-99900	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
86,881.11	94,881.11	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
101,312.86	94,881.11	100,900.00	0.00		EXPENDITURES TOTALS:	0.00	67,000.00	67,000.00	0.00	0.00
101,312.86	94,881.11	100,900.00	0.00		DEPARTMENT REVENUES	0.00	67,000.00	67,000.00	0.00	0.00
101,312.86	94,881.11	100,900.00	0.00		DEPARTMENT EXPENSES	0.00	67,000.00	67,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Public Works Totals:	0.00	0.00	0.00	0.00	0.00
101,312.86	94,881.11	100,900.00	0.00		FUND REVENUES	0.00	67,000.00	67,000.00	0.00	0.00
101,312.86	94,881.11	100,900.00	0.00		FUND EXPENSES	0.00	67,000.00	67,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Weed Totals:	0.00	0.00	0.00	0.00	0.00
101,312.86	94,881.11	100,900.00	0.00		REPORT REVENUES	0.00	67,000.00	67,000.00	0.00	0.00
101,312.86	94,881.11	100,900.00	0.00		REPORT EXPENSES	0.00	67,000.00	67,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00