

Department Mission:

The Klamath County Juvenile Department works to prevent juvenile delinquency and protect the public by providing guidance, rehabilitation, and accountability for delinquent behavior. This is accomplished through intake, assessment, counseling, court, probation, detention, and treatment.

Mandated Services:

Oregon law mandates that counties appoint juvenile probation counselors and a director to:

- (1) Assist the juvenile court to investigate all matters placed before the court,
- (2) Represent interests of parties before the court,
- (3) Furnish all information as the court requires, and
- (4) Take charge of youth offenders as directed by the court. ORS 419A.010 and 419A.012.

In addition, juvenile departments must provide mandatory reports to state agencies and school districts, as well as mandatory notice of rights to crime victims. Juvenile detention facilities must be separate from adult facilities, meeting specifications and inspection standards. ORS 419A.014, 419A.015, 419A.052, 419A.061, 419A.063, 419A.305, 419C.130, 419C.273, and 169.740.

Department Overview:

Klamath County's youth are a vital component of our community and future. The juvenile department works to provide guidance so youths develop skills necessary to becoming productive, responsible, law-abiding citizens.

The Klamath County Juvenile Department provides prevention, assessment, counseling, probation, and detention services for youth through age 17, referred by law enforcement, schools, or citizens, because of criminal behavior. It is the agency of county government responsible for supervising youth accused of law violations and judged delinquent by the juvenile court.

The proposed 2018-19 budget will fund the juvenile department **56%** from the Klamath County General Fund, and **44%** from state funds. Juvenile's four sub-departments are (1) Administration, (2) Probation, (3) Detention, and (4) the Klamath Youth Inspiration Program (Klamath YIP).

Administration sub-department: There are two positions: Director and Office Manager. The Director also acts as Director of the Klamath Youth Inspiration Program.

Probation sub-department: In 2017-18, the Probation Sub-department was reorganized from **5.6** to **4.3** FTE probation counselors and **1.75** FTE clerical support. When cases are referred to the department, probation counselors meet initially with youths and families to determine appropriate methods of handling cases. There were **406** new cases referred in 2016. In the Intake process, juvenile counselors assess the seriousness of alleged offenses, the youth's history, attitude of the youth and family about the offense, and victim impacts.

Some minor cases are referred back to the family or diversion programs. Offenses that are more serious are taken to Juvenile Court. Youths repeating criminal offenses are adjudicated by the court.

When matters proceed to court, juvenile counselors prepare and present charging instruments, petitions, summons, subpoenas, reports, recommendations, and probation agreements. These legal instruments are subject to review by the Klamath County District Attorney.

When the court places a youth on probation, juvenile counselors act as probation officers to insure compliance with all court orders. Counselors perform school and home visits to check on attendance and behavior. Counselors check with youth regularly to see that treatment appointments are kept, restitution is paid, and community service work is completed. Counselors supervise approximately **250** youth on probation at any given time.

Detention sub-department: Staff (Detention Group Workers) provides 24-hour care in a facility for delinquent youth who pose a danger to others or cannot go to less restrictive placement. This protects (1) the community's need to immediate protection from the youth offender, (2) the youth's need to be held in a safe environment conducive to normal growth and development, and (3) the court's need for unimpeded access to the youth for hearings.

Detention offers mandated programming including education, recreation, counseling, and medication management. We currently average **10** youths daily in the **14** bed detention facility. In order to maintain security, one staff must operate the facility control room during days and evenings whenever youth are allowed out of sleeping rooms.

Two Group Workers, (1 male, 1 female) provide direct supervision in three shifts around the clock. From 8:00 a.m. to noon, and 5:00 p.m. to 9:00 p.m., an additional part-time Group Worker helps provide supervision. After 9:00 p.m. two Group Workers are on duty to provide supervision and required room checks while youth are sleeping in their rooms.

The National Juvenile Detention Association advocates that a "minimum ratio of one staff to no more than eight (1:8) juveniles during the day" be maintained. Current staffing levels allow us to meet those standards and provide **14** beds in the detention facility for both male and female youth. Klamath County juvenile detention admitted **302** youths in 2016.

Klamath Youth Inspiration Program (YIP) Sub-Department: In February 2014, the juvenile department admitted the first clients into Klamath YIP, a residential treatment program located in one of the juvenile facility's two pods. The program accepts referrals from the Oregon Youth Authority (OYA) and the Department of Human Services (DHS) in need of intensive therapeutic services. YIP is currently a gender-specific program for girls. Treatment services are offered both by therapists from Klamath Basin Behavioral Health (KBBH) and juvenile department employees.

In the current fiscal year, YIP is on track to achieve its contract revenue target of **\$605,000**. USDA food reimbursements (**\$12,000**) and other reimbursements (**\$2,600**) will bring YIP revenue from outside sources to **\$619,600**. YIP expenses are **\$533,947**, including fixed costs (Internal and

Facility services). This year YIP is generating **\$85,653** more revenue than the program costs. That extra revenue is transferred to the Detention sub-department to help pay for the detention facility.

Budget Overview:

Oregon law mandates the department to provide probation officers to perform intake/assessment services, report to the court, and monitor youth ordered by the court into the probation caseload. Additionally, to take charge of youth as directed by the court, we must be able to provide a secure facility where youths may be placed for community protection or rehabilitation services.

Major revenue:

Other than the General Fund, the major sources of revenue for the juvenile department are two forms of funding from the Oregon Youth Authority (OYA), contract with the Department of Human Services (DHS), and the two local school districts for Youth Attendance Team (YAT).

The Klamath YIP program is funded by OYA and DHS contract revenue. Contract revenue from YIP is expected to grow from the current year's **\$605,000** to next year's **\$655,000**. The growth in YIP revenue is supported by a contract from the Oregon Department of Human Services (DHS) for spare capacity when beds are not used by OYA.

Additional revenue received from the Oregon Youth Authority for diversion services reduces the need for commitment of youth to state correctional facilities and funds **1.5 FTE** in the juvenile probation sub-department. This revenue (**\$150,000**) in the juvenile department budget for 2018-19 is found in the line for Grants-State in the Probation sub-department.

Lake County: Does not have a detention facility and contracts to provide approximately 200 days of detention a year, resulting in a minimum of **\$22,000** per year. These revenues are found in the line for Grants-Other Governments in the Detention sub-department.

USDA food reimbursement: From both YIP and Detention sub-departments, USDA reimbursements should be **\$32,000**. Reimbursement to detention in the amount of **\$20,000** will be received from the USDA for meeting the requirements of the school lunch program. YIP reimbursements from USDA are expected to be **\$12,000**. These revenues are found under the line for Grants-Federal in the Detention and YIP sub-departments.

Youth Attendance Team (YAT): The city and county school districts together contribute **\$59,000** to fund a Juvenile Justice Specialist position to take truancy cases to court and manage resulting probationers. This revenue is found in the Grants – Other Governments line in the Probation sub-department.

Major expenditures: Other than personnel (**78%** of budget), our major expenses are materials to supply the facility. The food line is used to purchase canned foods, fruit, vegetables, meat and dairy products. Detention and YIP provides three meals and a snack to meet USDA specifications for every youth each day of the year. It should be noted that we are reimbursed for at least **70%** of these costs through the USDA school lunch program.

Significant Changes:

The department's 2016-17 General Fund transfer was **\$1,299,615**. The 2017-18 General Fund transfer was **\$1,294,394**, or a reduction of **\$5,221**. The proposed 2018-19 General Fund transfer is **\$1,255,562**, a reduction of **\$38,832**, or **3%** from the current fiscal year.

The Klamath County General Fund commitment to the juvenile department has been cut from approximately **\$1.5 million** in **2007-08** to the proposed commitment of **\$1,255,562**. Year by year, staffing reductions have occurred. Despite the cuts, the department has preserved the balance of services by generating additional state revenues. Thus, Klamath County is meeting state mandates to provide juvenile services.

The juvenile department has three significant cost centers: (1) the juvenile detention staff, (2) the Klamath YIP staff, and (3) the juvenile probation counselors and office staff who process referrals, provide court services, and supervise youth offenders each year.

With the juvenile facility now providing the site for Klamath YIP, stable staffing levels and facility management are crucial to generating revenues and supporting continued operation of the facility.

Personnel Services:

Administrative sub-department savings: For the seventh year straight, the director will **not** take a scheduled step increase. The cumulative value of these seven step increases represent a **\$19,152** savings. By comparison, the annual food budget for the YIP sub-department, serving more than **7,300** meals, is **\$15,000**.

Materials and Services:

Budget tightening has occurred for the past ten years. Materials and service budgets have been reduced and re-examined for possible reductions each year since 2008. Costs for YIP are now stable. No substantial increases in materials are proposed in the new budget. Several small reductions are proposed.

Detention sub-department FTE reduction: In order to meet the BOCC assumption of a **3%** decrease in General Fund, the juvenile department is proposing to eliminate a full-time Detention Group Worker position. In 2018-19, we propose to fill the 40-hour position by a rotation of part-time/on-call workers saving approximately \$25,000 in benefits costs. This reduction rolls back one of the gains in last year's transition to greater full-time staffing to address liability concerns.

Medical Director: The department proposes to eliminate the part-time consulting position of Medical Director saving \$15,900. The department employs a part-time Family Nurse Practitioner and a Registered Nurse to administer the medication program within requirements of Oregon law. In order to meet the BOCC assumption of a **3%** decrease in General Fund, the part-time hours for the two nurses administering the medication program were reduced to bare minimums.

Key Issues:

Klamath YIP Construction Project.

At the end of the 2017 legislative session, the juvenile department received a **\$1** million dollar grant of lottery funds to begin planning a new residential program setting for the Klamath YIP program. The department issued an RFP for architectural services and began planning the project.

When fully funded, the department will tear down the oldest portion of the juvenile detention facility and replace it with a new residential treatment facility to double the size of Klamath YIP. The department will develop a new program for boys to utilize the space currently used for the YIP program.

The mechanics of project finance involve expenditure from the juvenile department for project expenses, followed by re-imbursement by the Oregon Department of Administrative Services.

In order to facilitate budgeting the YIP project, a line for Facilities Improvements was added to the YIP sub-department Capital Outlay (E30 1000-2050-2054-2000-70220) for \$500,000. This was a short-term solution for the current fiscal year. The YIP project is likely to be a multi-year endeavor with substantial fund-raising and construction costs.

In order to facilitate future YIP project budgeting, the department requests that the Klamath County Budget Committee recommend authorization of a new Juvenile Building Capital Sub-Department. The new Juvenile Building Capital Sub-Department will provide separation of project funds from other Juvenile Department sub-departments and facilitate year-to-year management of these funds. The funded amount for fiscal year 2018-19 should be \$500,000.

Detention Personnel.

In order to meet the BOCC assumption of a **3%** General Fund reduction, the department reduced detention staff by one full-time FTE. Detention will replace the scheduled full-time hours with assigned part-time hours to cover shifts.

To reduce costs during budget cuts ten years ago, the department replaced full-time detention workers with part-time workers. Assignment of part-time workers reduces costs, but also reduces institutional consistency in observing security standards, thus increasing liability concerns.

The Juvenile Department requests restoration of the full-time position by increasing the General Fund commitment to the Detention sub-department Salaries and Wages line by **\$30,000**.

Klamath County support versus outside revenues.

Juvenile Department Revenue for Fiscal Year 2018-19.

Revenues generated from outside Klamath County:

Klamath YIP	\$655,000
OYA Diversion/Basic Services	\$150,000
Education Prevention YDC	\$ 39,340
USDA Detention	\$ 20,000
USDA YIP	\$ 12,000
Out of County (Lake Co.)	\$ 22,000
School Support for YAT	\$ 59,000
1065 Corrections Fees	\$ 6,200
YIP Reimbursements	\$ 2,500
Discovery, Misc.	\$ 2,000

Total Revenues from outside KC General Fund: \$ 968,040 44%

Total General Fund Transfer (proposed): \$1,255,562 56%

State budget issues:

We remain concerned with the impact of state budget on the Oregon Youth Authority (OYA) and Department of Human Services. Any dramatic decrease in state funds could undermine Klamath County’s partnership with state agencies. Our heavy reliance on state resources might increase vulnerabilities in a state downturn.

OYA may continue to reduce the number of available correctional facility beds. These facilities house the state’s high-risk youth offenders. Twelve years ago, Klamath County had access to **14** beds in the state youth corrections system. Klamath County has been reduced to **5** beds currently. In downsizing, OYA has shifted youths from correctional facilities to community placements. This practice builds pressure on juvenile probation to supervise youth offenders in the community.

In summary:

Investment in the juvenile department should be included in Klamath County’s long-term budgetary priorities. The department is planning to meet mandates, build revenue generation, replace general fund dollars, upgrade facility capacity, increase treatment services, and ease future transition. Klamath County should be prepared to assist the department to realize these priorities.

Klamath County, Oregon
2018-2019 Budget Financial Presentation
2050 Juvenile

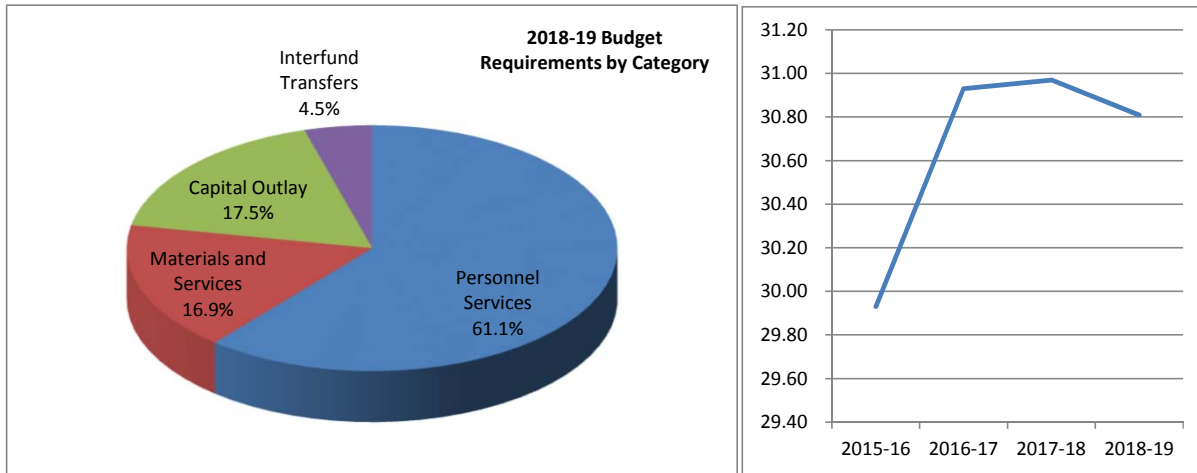
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
Requirements by Budgetary Category				
Personnel Services	1,485,022	1,552,168	1,601,350	1,740,888
Materials and Services	444,236	448,602	486,533	482,714
Capital Outlay	-	-	-	500,000
Subtotal Current Expenditures	1,929,258	2,000,770	2,087,883	2,723,602
Interfund Transfers	218,146	182,677	11,582	127,379
Subtotal Noncurrent Expenditures	218,146	182,677	11,582	127,379
Total Requirements by Budgetary Category	2,147,404	2,183,447	2,099,465	2,850,981

Requirements by Fund				
General Fund (1000)	2,147,404	2,183,447	2,099,465	2,850,981
Total Requirements by Fund	2,147,404	2,183,447	2,099,465	2,850,981

Resources by Budgetary Category				
Intergovernmental	282,149	310,312	281,840	808,540
Charges for Services	549,223	530,593	509,500	659,500
Fines and Forfeitures	380	365	-	-
Interfund Transfers	1,314,409	1,341,196	1,307,045	1,382,941
Miscellaneous	1,243	981	1,080	-
Total Resources by Budgetary Category	2,147,404	2,183,447	2,099,465	2,850,981

Full-Time Employee Equivalents	29.93	30.93	30.97	30.81
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Mandate	Total Cost	Personnel Services	FTE
Administration	213,002	182,678	2.00
Probation	671,380	539,679	7.05
Detention	797,099	567,742	11.28
Youth Inspiration Program	1,169,500	450,789	10.48
Total Mandates	2,850,981	1,740,888	30.81



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Klamath County, Oregon
Budget Addendum for Capital Outlay

2018-2019 Proposed Budget

Account	Description of Item or Project	Amount
1000-2050-3060-2000-70220	YIP Construction Project	500,000
Total		\$ 500,000

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General Ledger

Budget Analysis

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 Fiscal Year: 2019



2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
				1000	General Fund					
				2050	Juvenile					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	2051-2000-4125	Fees - Probation	0.00	0.00	0.00	0.00	0.00
Licenses, Fees and Permits Totals:						0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	2051-2000-4225	Revenues - Client Assistance	0.00	0.00	0.00	0.00	0.00
Fines and Forfeitures Totals:						0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R30	Charges for Service					
0.00	0.00	0.00	0.00	2051-2000-4321	Discovery	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-4323	Fees - Sanction	0.00	0.00	0.00	0.00	0.00
Charges for Service Totals:						0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R40	Other Local Revenue					
0.00	0.00	0.00	0.00	2051-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-4401	Donations	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Totals:						0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R50	Federal Government					
0.00	0.00	0.00	0.00	2051-2000-4625	Reimb - USDA Food	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-4625	Safe Schools Healthy Start	0.00	0.00	0.00	0.00	0.00
Federal Government Totals:						0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R51	State of Oregon					
0.00	0.00	0.00	0.00	2051-2000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-4525	OYA Diversion	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-4525	OYA Individualized Services	0.00	0.00	0.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	0.00	0.00	0.00	2051-2000-4525	Delinquent Prevention Plan	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R52	Other Governments					
0.00	0.00	0.00	0.00	2051-2000-4725	Out of County - Juvenile/ HR	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-4725	Out of Cnty - YCC Juvenile/ HR	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Governments Totals:	0.00	0.00	0.00	0.00	0.00
186,834.26	193,610.27	200,437.00	0.00	R70	Interfund Transfers					
				2051-2000-4900	Trans - General Non Dept	0.00	213,002.00	213,002.00	0.00	0.00
186,834.26	193,610.27	200,437.00	0.00		Interfund Transfers Totals:	0.00	213,002.00	213,002.00	0.00	0.00
186,834.26	193,610.27	200,437.00	0.00		REVENUES TOTALS:	0.00	213,002.00	213,002.00	0.00	0.00
				E10	Personnel Services					
109,636.21	112,512.17	115,584.00	0.00	2051-2000-5000	Salaries and Wages	2.00	120,666.00	120,666.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
8,080.64	8,314.51	8,842.00	0.00	2051-2000-5110	FICA	0.00	9,231.00	9,231.00	0.00	0.00
60.44	54.27	69.00	0.00	2051-2000-5120	Workmans Compensation Tax	0.00	69.00	69.00	0.00	0.00
19,551.80	20,543.86	26,760.00	0.00	2051-2000-5130	Medical Insurance	0.00	29,160.00	29,160.00	0.00	0.00
2,648.20	3,737.14	0.00	0.00	2051-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
72.36	56.36	53.00	0.00	2051-2000-5133	Life Insurance	0.00	53.00	53.00	0.00	0.00
366.00	261.80	264.00	0.00	2051-2000-5134	Short Term Disability	0.00	271.00	271.00	0.00	0.00
18,638.33	19,127.03	19,649.00	0.00	2051-2000-5140	Retirement - General	0.00	20,513.00	20,513.00	0.00	0.00
159,053.98	164,607.14	171,221.00	0.00		Personnel Services Totals:	2.00	179,963.00	179,963.00	0.00	0.00
				E11	Interdepartmental Charges					
1,918.61	1,687.85	578.00	0.00	2051-2000-5156	Unemployment Compensation	0.00	603.00	603.00	0.00	0.00
2,568.43	2,495.89	2,023.00	0.00	2051-2000-5157	Workmans Compensation	0.00	2,112.00	2,112.00	0.00	0.00
4,487.04	4,183.74	2,601.00	0.00		Interdepartmental Charges Totals:	0.00	2,715.00	2,715.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2051-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6207	Testing & Evaluation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6242	Witness Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6265	Client Assistance	0.00	0.00	0.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
1,699.00	1,667.00	1,700.00	0.00	2051-2000-6310	Dues	0.00	1,750.00	1,750.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6310	Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	2051-2000-6600	Supplies - Office	0.00	500.00	500.00	0.00	0.00
0.00	67.90	100.00	0.00	2051-2000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	29.04	50.00	0.00	2051-2000-6603	Postage	0.00	50.00	50.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6623	Food	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
91.30	201.66	800.00	0.00	2051-2000-6700	Travel & Training	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
450.58	478.76	500.00	0.00	2051-2000-6755	Telephone	0.00	500.00	500.00	0.00	0.00
2,240.88	2,444.36	3,650.00	0.00		Material and Services Totals:	0.00	3,800.00	3,800.00	0.00	0.00
				E21	Interdepartmental Charges					
14,485.00	16,173.00	16,554.00	0.00	2051-2000-6990	Internal Services	0.00	20,063.00	20,063.00	0.00	0.00
3,041.00	3,072.00	3,084.00	0.00	2051-2000-6991	Facility Services	0.00	3,177.00	3,177.00	0.00	0.00
1,176.00	1,191.00	750.00	0.00	2051-2000-6992	Tech Maint Hardware Chg	0.00	1,161.00	1,161.00	0.00	0.00
1,425.00	1,000.00	1,162.00	0.00	2051-2000-6993	Tech Maint User Chg	0.00	930.00	930.00	0.00	0.00
287.00	115.00	307.00	0.00	2051-2000-6994	Risk Management	0.00	321.00	321.00	0.00	0.00
564.00	523.00	608.00	0.00	2051-2000-6995	Insurance Liability	0.00	672.00	672.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
74.36	301.03	400.00	0.00	2051-2000-6999	Office Supplies - Internal	0.00	100.00	100.00	0.00	0.00
0.00	0.00	100.00	0.00	2051-2000-6999	Tech Supplies - Internal	0.00	100.00	100.00	0.00	0.00
21,052.36	22,375.03	22,965.00	0.00		Interdepartmental Charges Totals:	0.00	26,524.00	26,524.00	0.00	0.00
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	2051-2000-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2051-2000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 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	E70	Interfund Transfers					
0.00	0.00	0.00	0.00	2051-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
186,834.26	193,610.27	200,437.00	0.00		EXPENDITURES TOTALS:	2.00	213,002.00	213,002.00	0.00	0.00
186,834.26	193,610.27	200,437.00	0.00		DEPARTMENT REVENUES	0.00	213,002.00	213,002.00	0.00	0.00
186,834.26	193,610.27	200,437.00	0.00		DEPARTMENT EXPENSES	2.00	213,002.00	213,002.00	0.00	0.00
0.00	0.00	0.00	0.00		Juvenile Totals:	(2.00)	0.00	0.00	0.00	0.00
186,834.26	193,610.27	200,437.00	0.00		FUND REVENUES	0.00	213,002.00	213,002.00	0.00	0.00
186,834.26	193,610.27	200,437.00	0.00		FUND EXPENSES	2.00	213,002.00	213,002.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(2.00)	0.00	0.00	0.00	0.00
186,834.26	193,610.27	200,437.00	0.00		REPORT REVENUES	0.00	213,002.00	213,002.00	0.00	0.00
186,834.26	193,610.27	200,437.00	0.00		REPORT EXPENSES	2.00	213,002.00	213,002.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(2.00)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
				1000	General Fund					
				2050	Juvenile					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	2052-2000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-4125	Fees - Probation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	2052-2000-4200	Fines, Forfeitures and Penal	0.00	0.00	0.00	0.00	0.00
380.00	365.00	0.00	0.00	2052-2000-4225	Revenues - Client Assistance	0.00	0.00	0.00	0.00	0.00
380.00	365.00	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
20,000.00	10.00	2,000.00	0.00	2052-2000-4300	Charges for Service	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
2,055.00	1,395.00	0.00	0.00	2052-2000-4321	Discovery	0.00	0.00	0.00	0.00	0.00
22,055.00	1,405.00	2,000.00	0.00		Charges for Service Totals:	0.00	2,000.00	2,000.00	0.00	0.00
				R40	Other Local Revenue					
1,243.15	981.00	980.00	0.00	2052-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-4401	Donations	0.00	0.00	0.00	0.00	0.00
1,243.15	981.00	980.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	2052-2000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
19,669.26	123,916.83	125,000.00	0.00	2052-2000-4500	Grants - State	0.00	150,000.00	150,000.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	0.00	39,340.00	0.00	2052-2000-4520	Grants - State Pass Through	0.00	39,340.00	39,340.00	0.00	0.00
67,356.00	33,678.00	0.00	0.00	2052-2000-4525	OYA Diversion	0.00	0.00	0.00	0.00	0.00
19,841.00	0.00	0.00	0.00	2052-2000-4525	OYA Individualized Services	0.00	0.00	0.00	0.00	0.00
79,192.26	27,682.00	0.00	0.00	2052-2000-4525	Delinquent Prevention Plan	0.00	0.00	0.00	0.00	0.00
186,058.52	185,276.83	164,340.00	0.00	R52	State of Oregon Totals: Other Governments	0.00	189,340.00	189,340.00	0.00	0.00
20,000.00	38,947.00	60,000.00	0.00	2052-2000-4700	Grants - Other Governments	0.00	59,000.00	59,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-4725	Out of Cnty - YCC Juvenile/ HR	0.00	0.00	0.00	0.00	0.00
20,000.00	38,947.00	60,000.00	0.00	R70	Other Governments Totals: Interfund Transfers	0.00	59,000.00	59,000.00	0.00	0.00
483,763.20	503,606.85	430,789.00	0.00	2052-2000-4900	Trans - General Non Dept	0.00	421,040.00	421,040.00	0.00	0.00
483,763.20	503,606.85	430,789.00	0.00		Interfund Transfers Totals:	0.00	421,040.00	421,040.00	0.00	0.00
713,499.87	730,581.68	658,109.00	0.00	E10	REVENUES TOTALS: Personnel Services	0.00	671,380.00	671,380.00	0.00	0.00
394,771.61	412,430.87	333,185.00	0.00	2052-2000-5000	Salaries and Wages	7.05	342,705.00	342,705.00	0.00	0.00
0.00	0.00	505.00	0.00	2052-2000-5011	Overtime	0.00	508.00	508.00	0.00	0.00
29,081.16	30,671.85	25,527.00	0.00	2052-2000-5110	FICA	0.00	26,256.00	26,256.00	0.00	0.00
238.01	214.67	242.00	0.00	2052-2000-5120	Workmans Compensation Tax	0.00	242.00	242.00	0.00	0.00
68,450.12	68,984.46	97,674.00	0.00	2052-2000-5130	Medical Insurance	0.00	102,789.00	102,789.00	0.00	0.00
12,454.39	15,316.36	0.00	0.00	2052-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
127.56	125.23	114.00	0.00	2052-2000-5133	Life Insurance	0.00	114.00	114.00	0.00	0.00
1,634.85	1,149.74	1,056.00	0.00	2052-2000-5134	Short Term Disability	0.00	1,083.00	1,083.00	0.00	0.00
67,111.21	68,044.67	56,641.00	0.00	2052-2000-5140	Retirement - General	0.00	58,260.00	58,260.00	0.00	0.00
573,868.91	596,937.85	514,944.00	0.00	E11	Personnel Services Totals: Interdepartmental Charges	7.05	531,957.00	531,957.00	0.00	0.00
6,908.49	6,186.31	1,668.00	0.00	2052-2000-5156	Unemployment Compensation	0.00	1,716.00	1,716.00	0.00	0.00
9,579.34	9,337.89	5,840.00	0.00	2052-2000-5157	Workmans Compensation	0.00	6,006.00	6,006.00	0.00	0.00
16,487.83	15,524.20	7,508.00	0.00	E20	Interdepartmental Charges Totals: Material and Services	0.00	7,722.00	7,722.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6010	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
45,838.52	36,004.60	45,840.00	0.00	2052-2000-6200	Contract Services	0.00	45,840.00	45,840.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	0.00	100.00	0.00	2052-2000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	200.00	0.00	2052-2000-6207	Testing & Evaluation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6242	Witness Fees	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6245	Polygraph	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6245	Sex Offender Treatment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	2052-2000-6265	Client Assistance	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6310	Dues	0.00	0.00	0.00	0.00	0.00
2,703.64	2,739.06	2,500.00	0.00	2052-2000-6333	Vehicle Fuel	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
320.65	0.00	400.00	0.00	2052-2000-6535	Equipment Maint & Repair	0.00	200.00	200.00	0.00	0.00
360.80	1,664.26	2,500.00	0.00	2052-2000-6536	Vehicle Maint & Repair	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
331.27	0.00	2,000.00	0.00	2052-2000-6600	Supplies - Office	0.00	2,000.00	2,000.00	0.00	0.00
784.80	127.82	2,400.00	0.00	2052-2000-6601	Supplies - Other	0.00	1,000.00	1,000.00	0.00	0.00
1,363.05	1,129.92	1,200.00	0.00	2052-2000-6602	Copier Maint & Supplies	0.00	1,500.00	1,500.00	0.00	0.00
19.59	0.00	250.00	0.00	2052-2000-6603	Postage	0.00	250.00	250.00	0.00	0.00
711.19	506.15	0.00	0.00	2052-2000-6609	Supplies - Urinalysis	0.00	0.00	0.00	0.00	0.00
721.63	890.38	1,500.00	0.00	2052-2000-6700	Travel & Training	0.00	1,968.00	1,968.00	0.00	0.00
0.00	0.00	0.00	0.00	2052-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
3,175.27	2,966.41	3,000.00	0.00	2052-2000-6755	Telephone	0.00	3,000.00	3,000.00	0.00	0.00
236.19	0.00	100.00	0.00	2052-2000-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
56,566.60	46,028.60	62,490.00	0.00		Material and Services Totals:	0.00	61,258.00	61,258.00	0.00	0.00
				E21	Interdepartmental Charges					
20,611.00	26,571.00	25,538.00	0.00	2052-2000-6990	Internal Services	0.00	23,067.00	23,067.00	0.00	0.00
29,441.00	29,742.00	29,862.00	0.00	2052-2000-6991	Facility Services	0.00	30,763.00	30,763.00	0.00	0.00
3,528.00	3,573.00	4,125.00	0.00	2052-2000-6992	Tech Maint Hardware Chg	0.00	3,870.00	3,870.00	0.00	0.00
4,275.00	4,500.00	5,229.00	0.00	2052-2000-6993	Tech Maint User Chg	0.00	4,185.00	4,185.00	0.00	0.00
2,183.00	969.00	1,982.00	0.00	2052-2000-6994	Risk Management	0.00	2,248.00	2,248.00	0.00	0.00
4,292.00	4,394.00	3,931.00	0.00	2052-2000-6995	Insurance Liability	0.00	4,710.00	4,710.00	0.00	0.00
1,781.05	1,974.13	1,600.00	0.00	2052-2000-6999	Office Supplies - Internal	0.00	1,000.00	1,000.00	0.00	0.00
465.48	367.90	400.00	0.00	2052-2000-6999	Postage - Internal	0.00	400.00	400.00	0.00	0.00
0.00	0.00	500.00	0.00	2052-2000-6999	Tech Supplies - Internal	0.00	200.00	200.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
66,576.53	72,091.03	73,167.00	0.00		Interdepartmental Charges Totals:	0.00	70,443.00	70,443.00	0.00	0.00
0.00	0.00	0.00	0.00	E70	Interfund Transfers					
				2052-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
713,499.87	730,581.68	658,109.00	0.00		EXPENDITURES TOTALS:	7.05	671,380.00	671,380.00	0.00	0.00
713,499.87	730,581.68	658,109.00	0.00		DEPARTMENT REVENUES	0.00	671,380.00	671,380.00	0.00	0.00
713,499.87	730,581.68	658,109.00	0.00		DEPARTMENT EXPENSES	7.05	671,380.00	671,380.00	0.00	0.00
0.00	0.00	0.00	0.00		Juvenile Totals:	(7.05)	0.00	0.00	0.00	0.00
713,499.87	730,581.68	658,109.00	0.00		FUND REVENUES	0.00	671,380.00	671,380.00	0.00	0.00
713,499.87	730,581.68	658,109.00	0.00		FUND EXPENSES	7.05	671,380.00	671,380.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(7.05)	0.00	0.00	0.00	0.00
713,499.87	730,581.68	658,109.00	0.00		REPORT REVENUES	0.00	671,380.00	671,380.00	0.00	0.00
713,499.87	730,581.68	658,109.00	0.00		REPORT EXPENSES	7.05	671,380.00	671,380.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(7.05)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
				1000	General Fund					
				2050	Juvenile					
				R30	Charges for Service					
0.00	446.00	0.00	0.00	2053-2000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-4323	Fees - Sanction	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-4325	Contracts	0.00	0.00	0.00	0.00	0.00
0.00	446.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	2053-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	20,000.00	0.00	2053-2000-4600	Grants - Federal	0.00	20,000.00	20,000.00	0.00	0.00
22,909.91	20,000.00	0.00	0.00	2053-2000-4625	Reimb - USDA Food	0.00	0.00	0.00	0.00	0.00
22,909.91	20,000.00	20,000.00	0.00		Federal Government Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	3,500.00	0.00	2053-2000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
10,876.12	29,818.02	0.00	0.00	2053-2000-4509	SB 1065/2712 Correct & Drug	0.00	6,200.00	6,200.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-4525	Delinquent Prevention Plan	0.00	0.00	0.00	0.00	0.00
10,876.12	29,818.02	3,500.00	0.00		State of Oregon Totals:	0.00	6,200.00	6,200.00	0.00	0.00
				R52	Other Governments					
0.00	6,050.00	22,000.00	0.00	2053-2000-4700	Grants - Other Governments	0.00	22,000.00	22,000.00	0.00	0.00
31,020.00	18,810.00	0.00	0.00	2053-2000-4725	Out of County - Juvenile/ HR	0.00	0.00	0.00	0.00	0.00
31,020.00	24,860.00	22,000.00	0.00		Other Governments Totals:	0.00	22,000.00	22,000.00	0.00	0.00
				R70	Interfund Transfers					

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
419,703.24	449,941.94	664,237.00	0.00	2053-2000-4900	Trans - General Non Dept	0.00	621,520.00	621,520.00	0.00	0.00
19,371.00	0.00	0.00	0.00	2053-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
200,737.22	182,677.09	11,582.00	0.00	2053-2000-4925	Trans - Juvenile	0.00	127,379.00	127,379.00	0.00	0.00
0.00	11,360.00	0.00	0.00	2053-2000-4926	Trans - Community Corrections	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-4945	Trans - MH Admin	0.00	0.00	0.00	0.00	0.00
639,811.46	643,979.03	675,819.00	0.00		Interfund Transfers Totals:	0.00	748,899.00	748,899.00	0.00	0.00
704,617.49	719,103.05	721,319.00	0.00		REVENUES TOTALS:	0.00	797,099.00	797,099.00	0.00	0.00
				E10	Personnel Services					
343,676.89	347,107.45	331,035.00	0.00	2053-2000-5000	Salaries and Wages	11.28	393,307.00	393,307.00	0.00	0.00
1,778.15	2,675.04	4,848.00	0.00	2053-2000-5011	Overtime	0.00	1,827.00	1,827.00	0.00	0.00
26,046.83	26,248.24	25,695.00	0.00	2053-2000-5110	FICA	0.00	30,228.00	30,228.00	0.00	0.00
354.14	326.17	358.00	0.00	2053-2000-5120	Workmans Compensation Tax	0.00	378.00	378.00	0.00	0.00
22,200.04	45,538.76	80,280.00	0.00	2053-2000-5130	Medical Insurance	0.00	87,480.00	87,480.00	0.00	0.00
13,500.00	13,600.00	0.00	0.00	2053-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
80.92	82.11	86.00	0.00	2053-2000-5133	Life Insurance	0.00	86.00	86.00	0.00	0.00
1,036.75	755.28	792.00	0.00	2053-2000-5134	Short Term Disability	0.00	811.00	811.00	0.00	0.00
29,816.17	33,265.31	36,876.00	0.00	2053-2000-5140	Retirement - General	0.00	44,734.00	44,734.00	0.00	0.00
438,489.89	469,598.36	479,970.00	0.00		Personnel Services Totals:	11.28	558,851.00	558,851.00	0.00	0.00
				E11	Interdepartmental Charges					
6,045.25	5,246.79	1,679.00	0.00	2053-2000-5156	Unemployment Compensation	0.00	1,976.00	1,976.00	0.00	0.00
8,928.09	8,607.43	5,878.00	0.00	2053-2000-5157	Workmans Compensation	0.00	6,915.00	6,915.00	0.00	0.00
14,973.34	13,854.22	7,557.00	0.00		Interdepartmental Charges Totals:	0.00	8,891.00	8,891.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	2053-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	2053-2000-6261	Medical Services	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-6310	Dues	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-6310	Fees	0.00	0.00	0.00	0.00	0.00
2,741.00	2,500.00	2,500.00	0.00	2053-2000-6330	Equipment	0.00	2,000.00	2,000.00	0.00	0.00
0.00	20.00	500.00	0.00	2053-2000-6333	Vehicle Fuel	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
1,170.00	911.45	2,000.00	0.00	2053-2000-6535	Equipment Maint & Repair	0.00	2,000.00	2,000.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	300.00	500.00	0.00	2053-2000-6536	Vehicle Maint & Repair	0.00	500.00	500.00	0.00	0.00
0.00	0.00	100.00	0.00	2053-2000-6538	Building Maint & Repair	0.00	100.00	100.00	0.00	0.00
0.00	994.80	1,500.00	0.00	2053-2000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
9,597.10	7,533.06	11,000.00	0.00	2053-2000-6601	Supplies - Other	0.00	11,000.00	11,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-6603	Postage	0.00	0.00	0.00	0.00	0.00
32,242.49	28,715.13	30,500.00	0.00	2053-2000-6623	Food	0.00	30,500.00	30,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-6624	Bedding & Clothing	0.00	0.00	0.00	0.00	0.00
0.00	136.21	500.00	0.00	2053-2000-6640	Medical Supplies	0.00	500.00	500.00	0.00	0.00
871.27	239.23	1,500.00	0.00	2053-2000-6700	Travel & Training	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	2053-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,402.12	1,342.17	800.00	0.00	2053-2000-6755	Telephone	0.00	1,000.00	1,000.00	0.00	0.00
48,023.98	42,692.05	52,400.00	0.00		Material and Services Totals:	0.00	51,600.00	51,600.00	0.00	0.00
				E21	Interdepartmental Charges					
44,370.00	50,573.00	41,851.00	0.00	2053-2000-6990	Internal Services	0.00	35,499.00	35,499.00	0.00	0.00
123,441.00	124,703.00	125,206.00	0.00	2053-2000-6991	Facility Services	0.00	128,985.00	128,985.00	0.00	0.00
392.00	397.00	750.00	0.00	2053-2000-6992	Tech Maint Hardware Chg	0.00	387.00	387.00	0.00	0.00
1,900.00	500.00	581.00	0.00	2053-2000-6993	Tech Maint User Chg	0.00	465.00	465.00	0.00	0.00
5,040.00	1,986.00	4,259.00	0.00	2053-2000-6994	Risk Management	0.00	4,013.00	4,013.00	0.00	0.00
9,909.00	9,010.00	8,445.00	0.00	2053-2000-6995	Insurance Liability	0.00	8,408.00	8,408.00	0.00	0.00
0.00	4,715.00	0.00	0.00	2053-2000-6998	Personnel Services Contract	0.00	0.00	0.00	0.00	0.00
0.00	90.00	100.00	0.00	2053-2000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
569.28	984.42	100.00	0.00	2053-2000-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
100.00	0.00	100.00	0.00	2053-2000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
185,721.28	192,958.42	181,392.00	0.00		Interdepartmental Charges Totals:	0.00	177,757.00	177,757.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	2053-2000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
17,409.00	0.00	0.00	0.00	2053-2000-9153	Trans - Information Technology	0.00	0.00	0.00	0.00	0.00
17,409.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
704,617.49	719,103.05	721,319.00	0.00		EXPENDITURES TOTALS:	11.28	797,099.00	797,099.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
704,617.49	719,103.05	721,319.00	0.00		DEPARTMENT REVENUES	0.00	797,099.00	797,099.00	0.00	0.00
704,617.49	719,103.05	721,319.00	0.00		DEPARTMENT EXPENSES	11.28	797,099.00	797,099.00	0.00	0.00
0.00	0.00	0.00	0.00		Juvenile Totals:	(11.28)	0.00	0.00	0.00	0.00
704,617.49	719,103.05	721,319.00	0.00		FUND REVENUES	0.00	797,099.00	797,099.00	0.00	0.00
704,617.49	719,103.05	721,319.00	0.00		FUND EXPENSES	11.28	797,099.00	797,099.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(11.28)	0.00	0.00	0.00	0.00
704,617.49	719,103.05	721,319.00	0.00		REPORT REVENUES	0.00	797,099.00	797,099.00	0.00	0.00
704,617.49	719,103.05	721,319.00	0.00		REPORT EXPENSES	11.28	797,099.00	797,099.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(11.28)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
				1000	General Fund					
				2050	Juvenile					
				R30	Charges for Service					
0.00	0.00	505,000.00	0.00	2054-2000-4300	Charges for Service	0.00	655,000.00	655,000.00	0.00	0.00
3,928.78	3,197.67	2,500.00	0.00	2054-2000-4304	Reimbursements	0.00	2,500.00	2,500.00	0.00	0.00
523,239.13	525,544.11	0.00	0.00	2054-2000-4325	Contracts	0.00	0.00	0.00	0.00	0.00
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527,167.91	528,741.78	507,500.00	0.00		Charges for Service Totals:	0.00	657,500.00	657,500.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	100.00	0.00	2054-2000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
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0.00	0.00	100.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	12,000.00	0.00	2054-2000-4600	Grants - Federal	0.00	0.00	0.00	0.00	0.00
11,283.98	11,410.02	0.00	0.00	2054-2000-4625	Reimb - USDA Food	0.00	12,000.00	12,000.00	0.00	0.00
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11,283.98	11,410.02	12,000.00	0.00		Federal Government Totals:	0.00	12,000.00	12,000.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	2054-2000-4509	SB 1065/2712 Correct & Drug	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-4510	Grants - State in Aid	0.00	0.00	0.00	0.00	0.00
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0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R52	Other Governments					
0.00	0.00	0.00	0.00	2054-2000-4725	Out of County - Juvenile/ HR	0.00	0.00	0.00	0.00	0.00
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0.00	0.00	0.00	0.00		Other Governments Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
4,000.00	0.00	0.00	0.00	2054-2000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
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4,000.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
542,451.89	540,151.80	519,600.00	0.00		REVENUES TOTALS:	0.00	669,500.00	669,500.00	0.00	0.00
				E10	Personnel Services					
202,113.85	217,535.22	321,511.00	0.00	2054-2000-5000	Salaries and Wages	10.48	330,209.00	330,209.00	0.00	0.00
2,074.48	3,958.17	2,424.00	0.00	2054-2000-5011	Overtime	0.00	2,436.00	2,436.00	0.00	0.00
14,959.04	16,495.79	24,781.00	0.00	2054-2000-5110	FICA	0.00	25,447.00	25,447.00	0.00	0.00
240.57	230.30	322.00	0.00	2054-2000-5120	Workmans Compensation Tax	0.00	347.00	347.00	0.00	0.00
32,382.74	26,307.08	40,140.00	0.00	2054-2000-5130	Medical Insurance	0.00	58,320.00	58,320.00	0.00	0.00
295.61	302.94	0.00	0.00	2054-2000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
42.61	31.85	43.00	0.00	2054-2000-5133	Life Insurance	0.00	57.00	57.00	0.00	0.00
545.90	290.16	396.00	0.00	2054-2000-5134	Short Term Disability	0.00	542.00	542.00	0.00	0.00
16,045.97	13,336.80	20,643.00	0.00	2054-2000-5140	Retirement - General	0.00	25,947.00	25,947.00	0.00	0.00
268,700.77	278,488.31	410,260.00	0.00		Personnel Services Totals:	10.48	443,305.00	443,305.00	0.00	0.00
				E11	Interdepartmental Charges					
3,573.33	3,322.32	1,620.00	0.00	2054-2000-5156	Unemployment Compensation	0.00	1,663.00	1,663.00	0.00	0.00
5,386.12	5,651.17	5,669.00	0.00	2054-2000-5157	Workmans Compensation	0.00	5,821.00	5,821.00	0.00	0.00
8,959.45	8,973.49	7,289.00	0.00		Interdepartmental Charges Totals:	0.00	7,484.00	7,484.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	100.00	0.00	2054-2000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	2054-2000-6261	Medical Services	0.00	100.00	100.00	0.00	0.00
0.00	2,334.31	1,000.00	0.00	2054-2000-6265	Client Assistance	0.00	2,500.00	2,500.00	0.00	0.00
0.00	2,010.00	1,000.00	0.00	2054-2000-6330	Equipment	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	2054-2000-6333	Vehicle Fuel	0.00	500.00	500.00	0.00	0.00
3,402.25	0.00	0.00	0.00	2054-2000-6525	Grant Reimbursement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	500.00	0.00	2054-2000-6536	Vehicle Maint & Repair	0.00	500.00	500.00	0.00	0.00
335.00	890.00	1,000.00	0.00	2054-2000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
3,738.30	4,128.36	7,000.00	0.00	2054-2000-6601	Supplies - Other	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	100.00	0.00	2054-2000-6603	Postage	0.00	100.00	100.00	0.00	0.00
16,179.69	15,092.65	15,000.00	0.00	2054-2000-6623	Food	0.00	15,000.00	15,000.00	0.00	0.00
0.00	1,891.23	2,000.00	0.00	2054-2000-6624	Bedding & Clothing	0.00	0.00	0.00	0.00	0.00
1,438.71	0.00	0.00	0.00	2054-2000-6625	Clothing	0.00	0.00	0.00	0.00	0.00
56.39	4.79	500.00	0.00	2054-2000-6640	Medical Supplies	0.00	200.00	200.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
399.08	1,622.38	2,000.00	0.00	2054-2000-6700	Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,780.59	1,625.67	2,000.00	0.00	2054-2000-6753	Utilities - Cable TV	0.00	2,000.00	2,000.00	0.00	0.00
250.28	319.73	500.00	0.00	2054-2000-6755	Telephone	0.00	500.00	500.00	0.00	0.00
27,580.29	29,919.12	33,300.00	0.00		Material and Services Totals:	0.00	31,900.00	31,900.00	0.00	0.00
				E21	Interdepartmental Charges					
11,170.00	14,242.00	28,351.00	0.00	2054-2000-6990	Internal Services	0.00	29,132.00	29,132.00	0.00	0.00
23,476.00	23,716.00	23,812.00	0.00	2054-2000-6991	Facility Services	0.00	24,530.00	24,530.00	0.00	0.00
392.00	397.00	375.00	0.00	2054-2000-6992	Tech Maint Hardware Chg	0.00	387.00	387.00	0.00	0.00
475.00	500.00	1,743.00	0.00	2054-2000-6993	Tech Maint User Chg	0.00	2,790.00	2,790.00	0.00	0.00
265.00	204.00	767.00	0.00	2054-2000-6994	Risk Management	0.00	838.00	838.00	0.00	0.00
521.00	924.00	1,521.00	0.00	2054-2000-6995	Insurance Liability	0.00	1,755.00	1,755.00	0.00	0.00
40.00	0.00	0.00	0.00	2054-2000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	2054-2000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
135.16	110.79	300.00	0.00	2054-2000-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	300.00	0.00	2054-2000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
36,474.16	40,093.79	57,169.00	0.00		Interdepartmental Charges Totals:	0.00	59,432.00	59,432.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	2054-2000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
200,737.22	182,677.09	11,582.00	0.00	2054-2000-9205	Trans - Juvenile	0.00	127,379.00	127,379.00	0.00	0.00
200,737.22	182,677.09	11,582.00	0.00		Interfund Transfers Totals:	0.00	127,379.00	127,379.00	0.00	0.00
542,451.89	540,151.80	519,600.00	0.00		EXPENDITURES TOTALS:	10.48	669,500.00	669,500.00	0.00	0.00
542,451.89	540,151.80	519,600.00	0.00		DEPARTMENT REVENUES	0.00	669,500.00	669,500.00	0.00	0.00
542,451.89	540,151.80	519,600.00	0.00		DEPARTMENT EXPENSES	10.48	669,500.00	669,500.00	0.00	0.00
0.00	0.00	0.00	0.00		Juvenile Totals:	(10.48)	0.00	0.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
542,451.89	540,151.80	519,600.00	0.00		FUND REVENUES	0.00	669,500.00	669,500.00	0.00	0.00
542,451.89	540,151.80	519,600.00	0.00		FUND EXPENSES	10.48	669,500.00	669,500.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(10.48)	0.00	0.00	0.00	0.00
542,451.89	540,151.80	519,600.00	0.00		REPORT REVENUES	0.00	669,500.00	669,500.00	0.00	0.00
542,451.89	540,151.80	519,600.00	0.00		REPORT EXPENSES	10.48	669,500.00	669,500.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(10.48)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	0.00	0.00	0.00	1000 2050 R51 3060-2000-4500	General Fund Juvenile State of Oregon Grants - State	0.00	0.00	500,000.00	0.00	0.00
0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	500,000.00	0.00	0.00
0.00	0.00	0.00	0.00	R90 3060-2000-4995	Fund Balances Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	500,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E30 3060-2000-7022	Capital Outlay Facilities Improvement	0.00	0.00	500,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	500,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E81 3060-2000-9900	Fund Balance & Reserves Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E90 3060-2000-9990	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
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	500,000.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	500,000.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	500,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Juvenile Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	500,000.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	500,000.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	500,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	500,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00