

## Klamath County, Oregon 2013-2014 Budget Presentation

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

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

552 - Museum

570 - Parks

593 - Fairgrounds

712 - Law Library

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**Department Mission:**

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

**Non-Mandated Services:**

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

**Department Overview:**

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

**Successes and Challenges:**

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

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

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

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

Museum attendance over the past few years has averaged about 6,000 per year at the Klamath County Museum, 4,000 at the Fort Klamath Museum and 1,500 at the Baldwin Hotel Museum. The museum department has expanded special programs and presentations, including many held off museum property in the community. The museum has an agreement with Amtrak to provide trained docents on the Coast Starlight train between Klamath Falls and Eugene. Amtrak docents served a total audience conservatively estimated at 7,000 passengers in 2010.

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

#### **Budget Overview:**

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

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

#### **Significant Changes:**

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

#### **Key issues:**

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

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

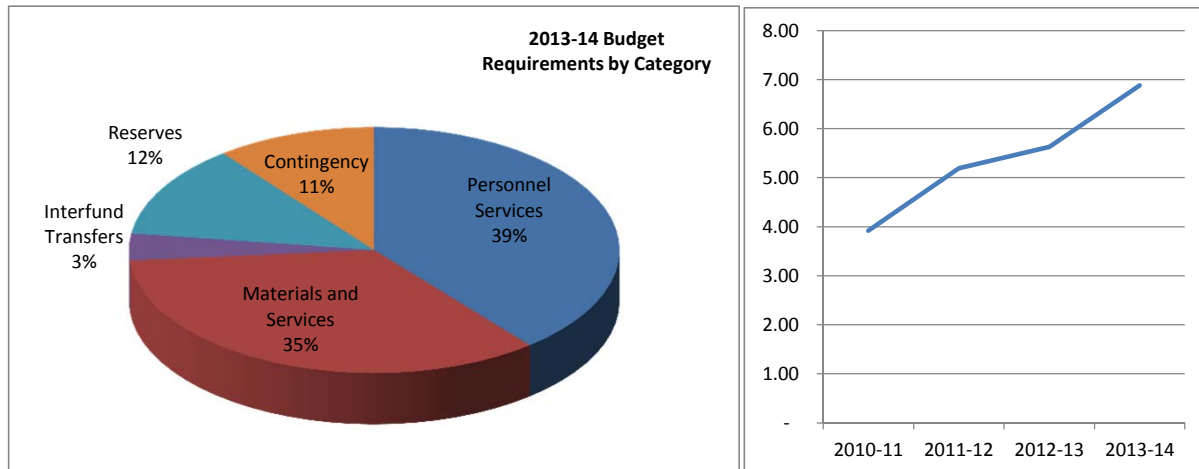
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	150,404	178,774	213,055	277,305
Materials and Services	118,738	134,768	257,727	245,232
Capital Outlay	-	17,000	18,000	-
Interfund Transfers	70,211	75,000	45,000	25,000
<b>Subtotal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

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

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

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



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

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**LIVE Klamath County LIVE  
Budget Worksheet Report**

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

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 605 - Museum</b>							
<b>Department: 552 - Museum</b>							
FB - Fund Balances							
31001	Beginning Fund Balance	224,497.64	196,392.52	261,000.00	305,000.00	44,000.00	17%
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$224,497.64</b>	<b>\$196,392.52</b>	<b>\$261,000.00</b>	<b>\$305,000.00</b>	<b>\$44,000.00</b>	<b>17%</b>
<b>Department Total: 552 - Museum</b>		<b>\$535,745.08</b>	<b>\$705,443.51</b>	<b>\$713,137.00</b>	<b>\$709,725.00</b>	<b>(\$3,412.00)</b>	<b>0%</b>
<u>Expenditures</u>							
PS - Personnel Services							
61210	Museum Manager	43,320.02	46,269.00	46,560.00	46,560.00	0.00	0%
61220	Museum Curator	37,185.00	38,118.39	37,828.00	30,461.00	(7,367.00)	-19%
61242	Museum Asst/Collection Mgr	11,041.32	28,746.21	48,702.00	38,249.00	(10,453.00)	-21%
61461	Museum Aide	8,116.55	8,711.00	8,786.00	17,940.00	9,154.00	104%
63030	Facility Maint Leadworker	0.00	0.00	0.00	34,055.00	34,055.00	N/A
63920	Temporary Help	15,783.01	18,564.65	17,582.00	22,612.00	5,030.00	29%
63930	FICA	7,507.85	9,710.40	12,216.00	14,526.00	2,310.00	19%
63940	Workmans Compensation Tax	68.26	131.94	210.00	237.00	27.00	13%
63941	Workmans Compensation	0.00	1,297.56	3,673.00	4,367.00	694.00	19%
63950	Medical Insurance	16,200.00	14,953.60	22,275.00	43,227.00	20,952.00	94%
63951	Life Insurance	125.04	110.29	128.00	84.00	(44.00)	-34%
63952	Short Term Disability	40.80	42.50	61.00	82.00	21.00	34%
63960	Retirement - General	8,066.99	8,595.24	11,121.00	20,538.00	9,417.00	85%
63980	Unemployment Compensation	2,709.00	3,283.38	3,673.00	4,367.00	694.00	19%
63990	Cell Phone Allowance	240.00	240.00	240.00	0.00	(240.00)	-100%
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$150,403.84</b>	<b>\$178,774.16</b>	<b>\$213,055.00</b>	<b>\$277,305.00</b>	<b>\$64,250.00</b>	<b>30%</b>
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	318.02	800.00	2,000.00	1,200.00	150%
44060	Janitorial Supplies	541.65	408.15	800.00	1,072.00	272.00	34%
44100	Supplies - Office	917.28	4,576.51	2,800.00	4,000.00	1,200.00	43%
44110	Supplies - Other	46,783.16	44,403.78	132,000.00	100,000.00	(32,000.00)	-24%
44118	Supplies - Exhibit	386.89	384.76	3,000.00	3,000.00	0.00	0%
44122	Supplies - Conservation	1,758.28	4,325.00	5,000.00	3,000.00	(2,000.00)	-40%
44123	Supplies - Activities	0.00	986.66	2,000.00	2,000.00	0.00	0%

**LIVE Klamath County LIVE  
Budget Worksheet Report**

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



**LIVE Klamath County LIVE  
Budget Worksheet Report**

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

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 605 - Museum</b>							
<b>Department: 552 - Museum</b>							
<b>Sub Department: 553 - Museum Operations</b>							
<b>Account Classification Total: FB - Fund Balances</b>		<b>(\$8,875.91)</b>	<b>\$5,562.59</b>	<b>\$25,000.00</b>	<b>\$75,000.00</b>	<b>\$50,000.00</b>	<b>200%</b>
<b>Sub Department Total: 553 - Museum Operations</b>		<b>\$228,131.99</b>	<b>\$417,991.83</b>	<b>\$404,637.00</b>	<b>\$457,725.00</b>	<b>\$53,088.00</b>	<b>13%</b>

Expenditures

PS - Personnel Services

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

MS - Material and Services

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

**LIVE Klamath County LIVE  
Budget Worksheet Report**

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





**LIVE Klamath County LIVE  
Budget Worksheet Report**

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



Department: Community Development  
Parks Division

FY 2014 Proposed Budget

**Division Mission:**

The Klamath County Parks Department provides and maintains public facilities for outdoor recreation and provides access to other public land which offers opportunities for dispersed outdoor recreation.

**Non-Mandated Services:**

Klamath County elected to offer Parks services to the public. The Parks are funded by the Oregon State Marine Board and the Oregon Parks and Recreation Department. A condition of funding is that Klamath County adheres to the rules outlined by the above mentioned authorities.

**Department Overview:**

Klamath County has 14 County Parks conveniently located throughout Klamath County encompassing 1,125 acres. These parks are designed and funded as water way access for fishing and hunting. Klamath County Parks' services are free to the public.

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

There are 31 camp sites that offer potable water, restroom facilities, fire pits and parking. These sites receive maintenance twelve months a year.

One 0.90 FTE and one seasonal employee maintain the entire park system; they are responsible for the grounds maintenance, drinking and sprinkler water system maintenance, sewer system and floating restroom maintenance. Mandatory training and certifications include Small Water Systems Training, Threat Assessment and Emergency Training and Boating Facility Workshop.

Klamath County maintains 8 motorized pieces of equipment that include mowers, trucks and trailers and a 19' boat (for the floating restroom maintenance). Park access is open twelve

Department: Community Development  
Parks Division

FY 2014 Proposed Budget

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

**Successes:**

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

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

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

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

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

**Challenges:**

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

**Budget Overview:**

**Major Expenditures Parks**

One 0.90 FTE multi-discipline staff operates the Parks Department, this employee possesses skills in electrical, plumbing, building construction, concrete, sewer/water systems and equipment maintenance. Seasonally an employee is hired to assist with the parks maintenance. A transfer of \$30,000 goes to the Parks vehicle reserve each year for future equipment replacement.

**Major Revenue Parks**

The Parks Division is funded by the Oregon State Marine Board Maintenance Assistance Program for our water access parks; the annual amount received is \$31,650. An annual report is submitted for approval in order to qualify for this funding.

Annual funding from the Oregon Parks and Recreation Department is identified as Recreational Vehicle Revenue. Annually a County Parks Assistance Program Certification Statement is

Department: Community Development  
Parks Division

FY 2014 Proposed Budget

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

**Major Expenditures Parks Reserve**

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

**Major Revenue Parks Reserve**

The Parks Reserve was created originally with revenue from a timber sale. Annually a transfer of \$5,000 from the Parks budget is deposited to the Parks Reserve for future land acquisition.

**Significant Changes:**

There have been no significant changes to the Parks or Parks Reserve budgets. The funding from the Oregon Parks and Recreation and the Oregon State Marine Board have remained constant.

**Key Issues:**

After discussion with our funding organizations vandalism is state wide and a concern for parks throughout the state.

The Parks continued success with grant awards for projects that benefit the whole community.

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Klamath County, Oregon  
2013-2014 Budget Financial Presentation  
570 Parks

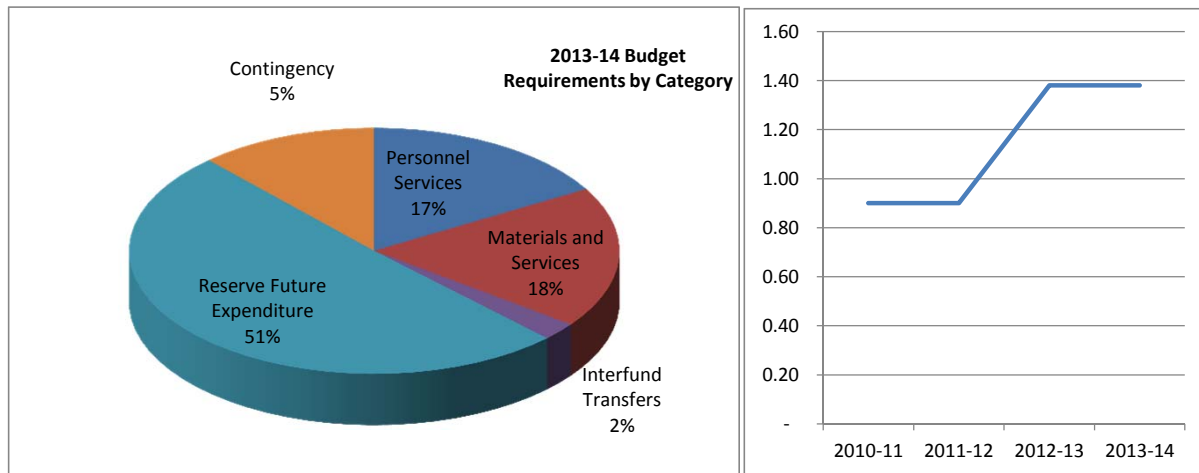
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	48,700	51,468	56,944	59,971
Materials and Services	193,785	59,027	97,146	67,079
Capital Outlay	-	-	46,839	-
Interfund Transfers	14,056	160,167	8,500	8,500
<b>Subtotal Current Expenditures</b>	<b>256,541</b>	<b>270,662</b>	<b>209,429</b>	<b>135,550</b>
Reserve Future Expenditure	-	-	165,175	182,650
Contingency	-	-	17,510	42,600
Unappropriated Fund Balance	279,353	272,559	-	-
<b>Subtotal Noncurrent Expenditures</b>	<b>279,353</b>	<b>272,559</b>	<b>182,685</b>	<b>225,250</b>
<b>Total Requirements by Budgetary Category</b>	<b>535,894</b>	<b>543,222</b>	<b>392,114</b>	<b>360,800</b>

<b>Requirements by Fund</b>				
Parks Reserves (460)	141,111	141,111	-	-
Parks (465)	394,783	402,110	392,114	360,800
<b>Total Requirements by Fund</b>	<b>535,894</b>	<b>543,222</b>	<b>392,114</b>	<b>360,800</b>

<b>Resources by Budgetary Category</b>				
Intergovernmental	240,096	103,780	135,439	91,650
Charges for Services	6,250	12,500	6,250	6,250
Investment Earnings	2,506	1,477	2,750	2,300
Interfund Transfers	-	146,111	5,000	5,000
Beginning Fund Balance	287,043	279,353	242,675	255,600
<b>Total Resources by Budgetary Category</b>	<b>535,894</b>	<b>543,222</b>	<b>392,114</b>	<b>360,800</b>

<b>Full-Time Employee Equivalents</b>	0.90	0.90	1.38	1.38
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Self imposed Parks	360,800	59,971	1.38
<b>Total Mandates</b>	<b>360,800</b>	<b>59,971</b>	<b>1.38</b>



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits	
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970		
Community Development/Parks	Maint. Worker II - Parks	46557057263020	0.9000	Local 121	LH13	4	\$0.00	\$30,030.26	\$690.70	\$1,861.88	\$435.44	\$690.70	\$31.01	\$8,370.00	\$18.79	\$18.36	\$4,804.84	\$46,951.97	
Community Development/Parks	Overtime	46557057263900						\$1,000.00	\$23.00	\$62.00	\$14.50	\$23.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,122.50
Community Development/Parks	Seasonal-Parks	46557057263920	0.4800	Non-Union	UH-09	1	\$0.00	\$10,583.65	\$243.42	\$656.19	\$153.46	\$243.42	\$16.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,896.69
<b>Community Development 465-570-572</b>			<b>1.3800</b>				<b>\$0.00</b>	<b>\$41,613.92</b>	<b>\$957.12</b>	<b>\$2,580.06</b>	<b>\$603.40</b>	<b>\$957.12</b>	<b>\$47.54</b>	<b>\$8,370.00</b>	<b>\$18.79</b>	<b>\$18.36</b>	<b>\$4,804.84</b>	<b>\$59,971.16</b>	

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**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 465 - Parks</b>							
<u>Revenues</u>							
IG - Intergovernmental							
33650	Fees - State RV License	75,246.00	75,180.00	60,000.00	60,000.00	0.00	0%
33980	Grants - Marine Board	28,600.00	28,600.00	28,600.00	31,650.00	3,050.00	11%
33985	Grants - Marine Board Fac	136,250.00	0.00	46,838.55	0.00	(46,838.55)	-100%
<b>Account Classification Total: IG - Intergovernmental</b>		<b>\$240,096.00</b>	<b>\$103,780.00</b>	<b>\$135,438.55</b>	<b>\$91,650.00</b>	<b>(\$43,788.55)</b>	<b>-32%</b>
CS - Charges for Service							
36121	Repayments - Loan	0.00	12,500.00	6,250.00	6,250.00	0.00	0%
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$0.00</b>	<b>\$12,500.00</b>	<b>\$6,250.00</b>	<b>\$6,250.00</b>	<b>\$0.00</b>	<b>0%</b>
IN - Interest							
39150	Investments - Interest On	1,245.06	1,477.09	2,750.00	2,300.00	(450.00)	-16%
<b>Account Classification Total: IN - Interest</b>		<b>\$1,245.06</b>	<b>\$1,477.09</b>	<b>\$2,750.00</b>	<b>\$2,300.00</b>	<b>(\$450.00)</b>	<b>-16%</b>
TI - Interfund Transfers							
36235	Trans - Park	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
36236	Trans - Park Reserve	0.00	141,111.36	0.00	0.00	0.00	N/A
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$0.00</b>	<b>\$146,111.36</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>0%</b>
FB - Fund Balances							
31001	Beginning Fund Balance	153,441.99	138,241.85	242,675.00	255,600.00	12,925.00	5%
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$153,441.99</b>	<b>\$138,241.85</b>	<b>\$242,675.00</b>	<b>\$255,600.00</b>	<b>\$12,925.00</b>	<b>5%</b>
<b>Revenues Total</b>		<b>\$394,783.05</b>	<b>\$402,110.30</b>	<b>\$392,113.55</b>	<b>\$360,800.00</b>	<b>(\$31,313.55)</b>	<b>-8%</b>

Expenditures

PS - Personnel Services

63020	Facility Mtc Worker II	26,346.24	27,763.93	28,766.00	30,030.00	1,264.00	4%
63900	Overtime	697.52	0.00	1,000.00	1,000.00	0.00	0%
63920	Temporary Help	8,150.01	9,715.20	11,571.00	10,584.00	(987.00)	-9%
63930	FICA	2,605.78	2,864.17	3,162.00	3,183.00	21.00	1%
63940	Workmans Compensation Tax	25.57	36.30	52.00	48.00	(4.00)	-8%
63941	Workmans Compensation	0.00	682.79	951.00	957.00	6.00	1%

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 465 - Parks</b>							
63950	Medical Insurance	7,290.22	6,775.74	7,290.00	8,370.00	1,080.00	15%
63951	Life Insurance	22.20	19.17	19.00	19.00	0.00	0%
63952	Short Term Disability	18.36	18.36	18.00	18.00	0.00	0%
63960	Retirement - General	2,648.35	2,776.40	3,164.00	4,805.00	1,641.00	52%
63980	Unemployment Compensation	896.00	815.63	951.00	957.00	6.00	1%
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$48,700.25</b>	<b>\$51,467.69</b>	<b>\$56,944.00</b>	<b>\$59,971.00</b>	<b>\$3,027.00</b>	<b>5%</b>

MS - Material and Services

44010	Mgmt Travel & Training	0.00	754.16	800.00	800.00	0.00	0%
44040	Staff Travel & Training	0.00	0.00	500.00	500.00	0.00	0%
44100	Supplies - Office	164.00	110.00	300.00	300.00	0.00	0%
44110	Supplies - Other	1,879.00	1,475.28	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	0.00	300.00	700.00	700.00	0.00	0%
44250	Vehicle Fuel	11,878.12	12,831.94	15,000.00	15,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	7,036.29	1,556.33	3,000.00	3,000.00	0.00	0%
44276	Building Repair	1,537.39	844.11	3,000.00	3,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	100.00	0.00	0%
44290	Uniform Maintenance & Repair	0.00	0.00	500.00	500.00	0.00	0%
44300	Equip Maintenance & Repair	1,861.83	2,038.05	3,000.00	4,000.00	1,000.00	33%
44320	Grounds Maintenance & Repair	881.06	689.38	10,000.00	10,000.00	0.00	0%
44500	Consultant Services	0.00	0.00	5,000.00	5,000.00	0.00	0%
44578	Grant Funds - External Recipients Payments	136,250.00	0.00	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	317.34	624.52	600.00	600.00	0.00	0%
44620	Utilities - Electricity	1,206.66	1,419.53	2,200.00	2,500.00	300.00	14%
44640	Telephone	189.39	190.40	300.00	300.00	0.00	0%
44700	Postage	4.23	5.32	50.00	50.00	0.00	0%
44910	Forest Patrol Assessment	1,871.64	2,171.92	2,500.00	2,500.00	0.00	0%
45000	Equipment Rental / Lease	0.00	0.00	700.00	1,000.00	300.00	43%
45015	Administration Fees	0.00	0.00	11,038.00	4,373.00	(6,665.00)	-60%
45020	Contract Services	3,723.00	9,714.22	4,000.00	4,000.00	0.00	0%
45580	Boat Facility Maintenance	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
99755	Risk Management	0.00	0.00	6,478.00	1,094.00	(5,384.00)	-83%
99760	Insurance/Liability	10,892.00	10,892.00	10,551.00	2,049.00	(8,502.00)	-81%



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**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 465 - Parks</b>							
<b>Department: 570 - Parks</b>							
<b>Sub Department: 571 - Parks Reserve</b>							
<u>Revenues</u>							
CS - Charges for Service							
36121	Repayments - Loan	0.00	12,500.00	6,250.00	6,250.00	0.00	0%
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$0.00</b>	<b>\$12,500.00</b>	<b>\$6,250.00</b>	<b>\$6,250.00</b>	<b>\$0.00</b>	<b>0%</b>
IN - Interest							
39150	Investments - Interest On	0.00	769.71	1,250.00	800.00	(450.00)	-36%
<b>Account Classification Total: IN - Interest</b>		<b>\$0.00</b>	<b>\$769.71</b>	<b>\$1,250.00</b>	<b>\$800.00</b>	<b>(\$450.00)</b>	<b>-36%</b>
TI - Interfund Transfers							
36235	Trans - Park	0.00	5,000.00	5,000.00	5,000.00	0.00	0%
36236	Trans - Park Reserve	0.00	141,111.36	0.00	0.00	0.00	N/A
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$0.00</b>	<b>\$146,111.36</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>0%</b>
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	152,675.00	170,600.00	17,925.00	12%
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$152,675.00</b>	<b>\$170,600.00</b>	<b>\$17,925.00</b>	<b>12%</b>
<b>Sub Department Total: 571 - Parks Reserve</b>		<b>\$0.00</b>	<b>\$159,381.07</b>	<b>\$165,175.00</b>	<b>\$182,650.00</b>	<b>\$17,475.00</b>	<b>11%</b>
<u>Expenditures</u>							
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	165,175.00	182,650.00	17,475.00	11%
99981	Unappropriated Fund Balance	0.00	159,381.07	0.00	0.00	0.00	N/A
<b>Account Classification Total: FB - Fund Balance &amp; Reserves</b>		<b>\$0.00</b>	<b>\$159,381.07</b>	<b>\$165,175.00</b>	<b>\$182,650.00</b>	<b>\$17,475.00</b>	<b>11%</b>
<b>Sub Department Total: 571 - Parks Reserve</b>		<b>\$0.00</b>	<b>\$159,381.07</b>	<b>\$165,175.00</b>	<b>\$182,650.00</b>	<b>\$17,475.00</b>	<b>11%</b>
<b>Fund Revenue</b>	<b>Total: 465 - Parks</b>	<b>\$0.00</b>	<b>\$159,381.07</b>	<b>\$165,175.00</b>	<b>\$182,650.00</b>	<b>\$17,475.00</b>	<b>11%</b>
<b>Fund Expenditure</b>	<b>Total: 465 - Parks</b>	<b>\$0.00</b>	<b>\$159,381.07</b>	<b>\$165,175.00</b>	<b>\$182,650.00</b>	<b>\$17,475.00</b>	<b>11%</b>

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change	
<b>Fund:</b> 465 - Parks								
<b>Department:</b> 570 - Parks								
<b>Sub Department:</b> 571 - Parks Reserve								
	<b>Fund Net</b>		<b>Total: 465 - Parks</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>11%</b>

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 465 - Parks</b>							
<b>Department: 570 - Parks</b>							
<b>Sub Department: 572 - Parks</b>							
<u>Revenues</u>							
IG - Intergovernmental							
33650	Fees - State RV License	75,246.00	75,180.00	60,000.00	60,000.00	0.00	0%
33980	Grants - Marine Board	28,600.00	28,600.00	28,600.00	31,650.00	3,050.00	11%
33985	Grants - Marine Board Fac	136,250.00	0.00	46,838.55	0.00	(46,838.55)	-100%
<b>Account Classification Total: IG - Intergovernmental</b>		<b>\$240,096.00</b>	<b>\$103,780.00</b>	<b>\$135,438.55</b>	<b>\$91,650.00</b>	<b>(\$43,788.55)</b>	<b>-32%</b>
IN - Interest							
39150	Investments - Interest On	1,245.06	707.38	1,500.00	1,500.00	0.00	0%
<b>Account Classification Total: IN - Interest</b>		<b>\$1,245.06</b>	<b>\$707.38</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	<b>\$0.00</b>	<b>0%</b>
FB - Fund Balances							
31001	Beginning Fund Balance	153,441.99	138,241.85	90,000.00	85,000.00	(5,000.00)	-6%
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$153,441.99</b>	<b>\$138,241.85</b>	<b>\$90,000.00</b>	<b>\$85,000.00</b>	<b>(\$5,000.00)</b>	<b>-6%</b>
<b>Sub Department Total: 572 - Parks</b>		<b>\$394,783.05</b>	<b>\$242,729.23</b>	<b>\$226,938.55</b>	<b>\$178,150.00</b>	<b>(\$48,788.55)</b>	<b>-21%</b>

Expenditures

**Department: 570 - Parks**  
**Sub Department: 572 - Parks**

PS - Personnel Services

63020	Facility Mtc Worker II	26,346.24	27,763.93	28,766.00	30,030.00	1,264.00	4%
63900	Overtime	697.52	0.00	1,000.00	1,000.00	0.00	0%
63920	Temporary Help	8,150.01	9,715.20	11,571.00	10,584.00	(987.00)	-9%
63930	FICA	2,605.78	2,864.17	3,162.00	3,183.00	21.00	1%
63940	Workmans Compensation Tax	25.57	36.30	52.00	48.00	(4.00)	-8%
63941	Workmans Compensation	0.00	682.79	951.00	957.00	6.00	1%
63950	Medical Insurance	7,290.22	6,775.74	7,290.00	8,370.00	1,080.00	15%
63951	Life Insurance	22.20	19.17	19.00	19.00	0.00	0%
63952	Short Term Disability	18.36	18.36	18.00	18.00	0.00	0%
63960	Retirement - General	2,648.35	2,776.40	3,164.00	4,805.00	1,641.00	52%
63980	Unemployment Compensation	896.00	815.63	951.00	957.00	6.00	1%

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 465 - Parks</b>							
<b>Department: 570 - Parks</b>							
<b>Sub Department: 572 - Parks</b>							
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$48,700.25</b>	<b>\$51,467.69</b>	<b>\$56,944.00</b>	<b>\$59,971.00</b>	<b>\$3,027.00</b>	<b>5%</b>
MS - Material and Services							
44010	Mgmt Travel & Training	0.00	754.16	800.00	800.00	0.00	0%
44040	Staff Travel & Training	0.00	0.00	500.00	500.00	0.00	0%
44100	Supplies - Office	164.00	110.00	300.00	300.00	0.00	0%
44110	Supplies - Other	1,879.00	1,475.28	2,000.00	2,000.00	0.00	0%
44200	Dues / Fees	0.00	300.00	700.00	700.00	0.00	0%
44250	Vehicle Fuel	11,878.12	12,831.94	15,000.00	15,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	7,036.29	1,556.33	3,000.00	3,000.00	0.00	0%
44276	Building Repair	1,537.39	844.11	3,000.00	3,000.00	0.00	0%
44280	Radio / TV Maint / Repair	0.00	0.00	100.00	100.00	0.00	0%
44290	Uniform Maintenance & Repair	0.00	0.00	500.00	500.00	0.00	0%
44300	Equip Maintenance & Repair	1,861.83	2,038.05	3,000.00	4,000.00	1,000.00	33%
44320	Grounds Maintenance & Repair	881.06	689.38	10,000.00	10,000.00	0.00	0%
44500	Consultant Services	0.00	0.00	5,000.00	5,000.00	0.00	0%
44578	Grant Funds - External Recipients Payments	136,250.00	0.00	0.00	0.00	0.00	N/A
44610	Utilities - Water / Sewer	317.34	624.52	600.00	600.00	0.00	0%
44620	Utilities - Electricity	1,206.66	1,419.53	2,200.00	2,500.00	300.00	14%
44640	Telephone	189.39	190.40	300.00	300.00	0.00	0%
44700	Postage	4.23	5.32	50.00	50.00	0.00	0%
44910	Forest Patrol Assessment	1,871.64	2,171.92	2,500.00	2,500.00	0.00	0%
45000	Equipment Rental / Lease	0.00	0.00	700.00	1,000.00	300.00	43%
45015	Administration Fees	0.00	0.00	11,038.00	4,373.00	(6,665.00)	-60%
45020	Contract Services	3,723.00	9,714.22	4,000.00	4,000.00	0.00	0%
45580	Boat Facility Maintenance	0.00	0.00	5,000.00	0.00	(5,000.00)	-100%
99755	Risk Management	0.00	0.00	6,478.00	1,094.00	(5,384.00)	-83%
99760	Insurance/Liability	10,892.00	10,892.00	10,551.00	2,049.00	(8,502.00)	-81%
99765	Insurance/Workmans Compensation	4,264.00	3,581.21	0.00	0.00	0.00	N/A
99770	Internal Services	9,829.00	9,829.00	9,829.00	3,713.00	(6,116.00)	-62%
<b>Account Classification Total: MS - Material and Services</b>		<b>\$193,784.95</b>	<b>\$59,027.37</b>	<b>\$97,146.00</b>	<b>\$67,079.00</b>	<b>(\$30,067.00)</b>	<b>-31%</b>



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**Department Mission:**

The Klamath County Fairground's Mission revolves around the entire Klamath Basin. Persons of all ages use the facilities that we offer for all types of community and livestock events at an affordable and economic price. The Fair is a vital resource for personal development along with key focus of education whereby the year-round activities constitute a living classroom for all persons involved. The Klamath County Fair is a driving force for economic activity. The Fairgrounds is one of the largest destination points in the Klamath county area for countless events that bring new dollars to the entire community, contributing to the economy and the Transient Room Tax.

**Mandated Services:**

The Fairgrounds operates under ORS 565-210, which has a Fair Board (appointed by the Board of County Commissioners), who has management of Fair, licenses and distribution of all proceeds.

The Fair Board has exclusive management of the ground and all property owned, leased, and devoted to the use of the County Fair.

The Fair Board operates the grounds and buildings to the fullest extent for the education, pleasure, recreation and public benefit.

The Fair Board shall fix sums to be paid (developed standard rates for services).

**Self Imposed Services:**

The Klamath County Fairgrounds provides economical, clean useful buildings, grounds, and arenas 365 days a year.

The Fair Board has developed and adopted Policies for:

- Professional Development, Compliance with Environmental Laws, Compliance with ORS 279 public purchasing and Contracting Laws, Animal Welfare Policy, Compliance with the Americans with Disabilities Act.

**Department Overview:**

The Klamath County Fairgrounds is a service provider and the citizens of the basin are our customers. We are obligated to provide to our customers the highest level of affordable quality entertainment and educational opportunities, all centered in an enjoyable, comfortable and affordable atmosphere. Our driving force is the desire for our customers to utilize and enjoy clean, updated rental facilities for family functions, public and private meetings as well as community functions.

**Successes and Challenges:**

The 2012-13 fiscal year has been especially demanding, receiving information about budget cuts that we were not expecting. This information put us in a semi-crisis mode, we had to cut the employees to 32 hours from 40 hour work week, laying off an employee and still maintaining our full service.

We have repeat customers that have been holding events at the Fairgrounds for over 20 years, and we have new customers that always relay that we are the one of the best facilities for services and cost. The fairgrounds in 2011/2012 had 590 events (133 youth, 131 private, 326 public) with an attendance of 184,221. The challenge is maintaining and providing the services the Fair Board has committed to, and the standard that the public expects.

**Budget Overview:**

The Klamath County Fairgrounds has three (3) main sources of revenue; the hotel/motel tax, room rentals and State appropriation for fair. The room tax and The State Fair (fair only) have strict guidelines for use. Our major expenses are in maintenance on the older buildings, older equipment (engine repairs and up keep, tires, oil, gas), supplies for events (panels, sand, gates, tables, chairs, PA systems, stages). Maintain plumbing and electrical for 6 buildings and wash stations (inside and outside, freezing weather), grounds (dirt, gravel, snow removal, paving, aesthetics, plants, trees, lawns, and fencing). The personnel for this year are 1 administrator, 2 office staff, and the reduced number maintenance workers to 5. We are open 7 days a week, 365 days a year, 7a.m. to 9p.m., unless an event runs longer.

**Significant Changes:**

At the Budget Officer's prompting there are major cuts, and we reduced staff and line items. We know this has impacted our services. The only thing we can do is try to keep up on our service as we are a rental facility and we must keep the doors open. We have an overload of responsibilities that we will try to maintain.

**Key Issues:**

The Fairgrounds receives no funding from the general fund. The Fairgrounds was removed from the County General Fund budget in 1978 for lack of funds. Yet, we have a stable source of income from the Hotel Motel Tax, which was totally promoted by the Fair Board. The Hotel Motel Tax has never been consistent and can and has had major differences from year to year, this has never before this year caused any significant deficiencies in the department, when the transient room tax revenue is up we implement well needed projects for buildings, capital equipment, paving, roofing, items that are necessary for the continued success of the services the Fairgrounds provides.



Klamath County, Oregon  
2013-2014 Budget Financial Presentation  
593 Fairgrounds

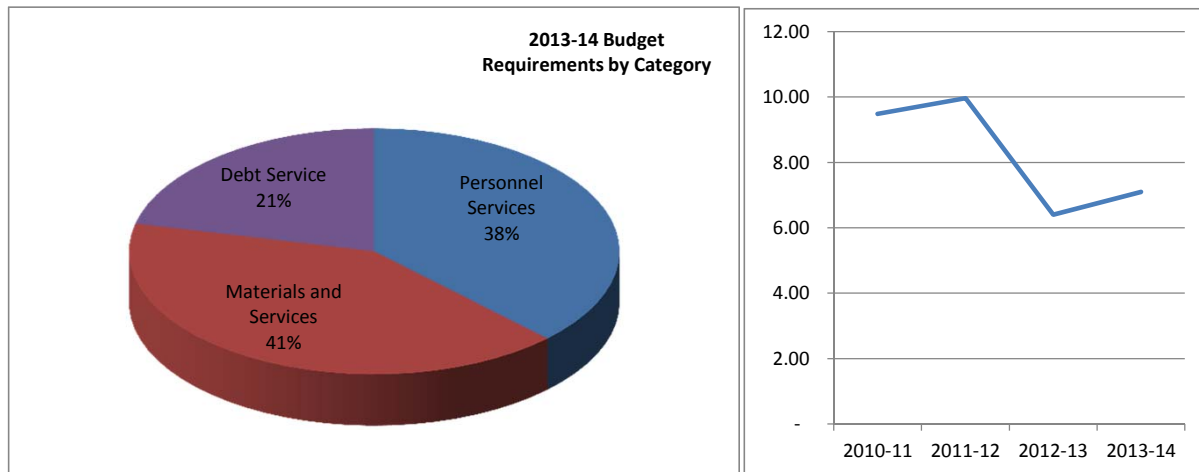
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	467,333	483,029	388,522	433,673
Materials and Services	595,653	524,774	492,577	474,707
Capital Outlay	565,737	40,605	-	-
Debt Service	-	-	300,000	247,000
<b>Subtotal Current Expenditures</b>	<b>1,628,723</b>	<b>1,048,408</b>	<b>1,181,099</b>	<b>1,155,380</b>
Contingency	-	-	53,080	-
Unappropriated Fund Balance	11,379	90,725	-	-
<b>Subtotal Noncurrent Expenditures</b>	<b>11,379</b>	<b>90,725</b>	<b>53,080</b>	<b>-</b>
<b>Total Requirements by Budgetary Category</b>	<b>1,640,102</b>	<b>1,139,132</b>	<b>1,234,179</b>	<b>1,155,380</b>

<b>Requirements by Fund</b>				
Fairgrounds (740)	1,640,102	1,139,132	1,234,179	1,155,380
<b>Total Requirements by Fund</b>	<b>1,640,102</b>	<b>1,139,132</b>	<b>1,234,179</b>	<b>1,155,380</b>

<b>Resources by Budgetary Category</b>				
Intergovernmental	36,031	50,002	50,000	50,000
Charges for Services	347,074	379,079	436,099	440,705
Investment Earnings	5,521	12	-	-
Interfund Transfers	406,576	390,437	473,080	479,675
Debt Proceeds	-	308,224	275,000	185,000
Beginning Fund Balance	844,901	11,379	-	-
<b>Total Resources by Budgetary Category</b>	<b>1,640,102</b>	<b>1,139,132</b>	<b>1,234,179</b>	<b>1,155,380</b>

<b>Full-Time Employee Equivalents</b>	9.48	9.96	6.40	7.10
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Fairgrounds	1,155,380	433,673	7.10
<b>Total Mandates</b>	<b>1,155,380</b>	<b>433,673</b>	<b>7.10</b>



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Fairboard	Secretary II	74059361630	0.8500	Non-Union	UH16	7	\$0.00	\$32,691.82	\$751.91	\$2,026.89	\$474.03	\$751.91	\$29.28	\$9,300.00	\$20.88	\$20.40	\$5,230.69	\$51,297.82
Fairboard	Secretary II	74059361630	0.8500	Non-Union	UH16	7	\$0.00	\$32,691.82	\$751.91	\$2,026.89	\$474.03	\$751.91	\$29.28	\$9,300.00	\$20.88	\$20.40	\$5,230.69	\$51,297.82
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH13	6	\$0.00	\$28,649.09	\$658.93	\$1,776.24	\$415.41	\$658.93	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,583.85	\$46,114.74
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH14	6	\$0.00	\$31,193.28	\$717.45	\$1,933.98	\$452.30	\$717.45	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,990.92	\$49,377.67
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH14	6	\$0.00	\$30,806.50	\$708.55	\$1,910.00	\$446.69	\$708.55	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,929.04	\$48,881.62
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH13	4	\$0.00	\$26,437.10	\$608.05	\$1,639.10	\$383.34	\$608.05	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,229.94	\$43,277.87
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.9000	Non-Union	UH14	4	\$0.00	\$28,653.19	\$659.02	\$1,776.50	\$415.47	\$659.02	\$31.01	\$9,300.00	\$20.88	\$20.40	\$4,584.51	\$46,120.01
Fairboard	Fairgrounds Manager	74059363310	0.9000	Non-union	DF10	7	\$0.00	\$61,711.63	\$1,419.37	\$3,826.12	\$894.82	\$1,419.37	\$31.01	\$9,300.00	\$86.04	\$20.40	\$9,873.86	\$88,582.61
Fairboard		74059363900					\$0.00	\$6,800.00	\$156.40	\$421.60	\$98.60	\$156.40	\$0.00	\$0.00	\$0.00	\$0.00	\$1,088.00	\$8,721.00
			<b>7.1000</b>				<b>\$0.00</b>		<b>\$6,431.59</b>	<b>\$17,337.33</b>	<b>\$4,054.70</b>	<b>\$6,431.59</b>	<b>\$244.61</b>	<b>\$74,400.00</b>	<b>\$232.20</b>	<b>\$163.20</b>	<b>\$ 44,741.51</b>	<b>\$ 433,671.16</b>

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**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 740 - Fairgrounds</b>							
<b>Department: 593 - Fairgrounds</b>							
<u>Revenues</u>							
IG - Intergovernmental							
33705	Oregon Fairs	36,030.72	50,001.88	50,000.00	50,000.00	0.00	0%
<b>Account Classification Total: IG - Intergovernmental</b>		<b>\$36,030.72</b>	<b>\$50,001.88</b>	<b>\$50,000.00</b>	<b>\$50,000.00</b>	<b>\$0.00</b>	<b>0%</b>
CS - Charges for Service							
34220	Room Rental	239,284.37	250,087.20	260,000.00	260,000.00	0.00	0%
36510	Refunds - Fair Revenue/Donations	92,092.66	111,757.29	160,202.00	160,000.00	(202.00)	0%
36540	Refunds	0.00	1,068.49	200.00	1,065.00	865.00	433%
36602	Reim - Services	15,697.05	16,165.98	15,697.00	19,640.00	3,943.00	25%
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$347,074.08</b>	<b>\$379,078.96</b>	<b>\$436,099.00</b>	<b>\$440,705.00</b>	<b>\$4,606.00</b>	<b>1%</b>
IN - Interest							
39150	Investments - Interest On	5,520.91	11.86	0.00	0.00	0.00	N/A
<b>Account Classification Total: IN - Interest</b>		<b>\$5,520.91</b>	<b>\$11.86</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
TI - Interfund Transfers							
39055	Trans - Transient Room	406,575.79	390,437.09	473,080.00	479,675.00	6,595.00	1%
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$406,575.79</b>	<b>\$390,437.09</b>	<b>\$473,080.00</b>	<b>\$479,675.00</b>	<b>\$6,595.00</b>	<b>1%</b>
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	0.00	308,223.81	275,000.00	185,000.00	(90,000.00)	-33%
<b>Account Classification Total: DP - Debt Proceeds</b>		<b>\$0.00</b>	<b>\$308,223.81</b>	<b>\$275,000.00</b>	<b>\$185,000.00</b>	<b>(\$90,000.00)</b>	<b>-33%</b>
FB - Fund Balances							
31001	Beginning Fund Balance	844,900.55	11,378.80	0.00	0.00	0.00	N/A
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$844,900.55</b>	<b>\$11,378.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Department Total: 593 - Fairgrounds</b>		<b>\$1,640,102.05</b>	<b>\$1,139,132.40</b>	<b>\$1,234,179.00</b>	<b>\$1,155,380.00</b>	<b>(\$78,799.00)</b>	<b>-6%</b>
<u>Expenditures</u>							
PS - Personnel Services							
61520	Secretary I	37,674.91	38,460.96	30,651.00	0.00	(30,651.00)	-100%

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 740 - Fairgrounds</b>							
<b>Department: 593 - Fairgrounds</b>							
61620	Secretary III	960.54	0.00	0.00	0.00	0.00	N/A
61630	Secretary II	35,882.60	38,305.46	30,651.00	65,384.00	34,733.00	113%
63020	Facility Mtc Worker II	139,052.49	147,986.01	123,541.00	145,739.00	22,198.00	18%
63310	Fairgrounds Manager	65,832.00	67,224.00	53,779.00	61,712.00	7,933.00	15%
63316	Fairgrounds Foreman	37,669.06	34,146.49	0.00	0.00	0.00	N/A
63900	Overtime	11,371.72	12,652.44	10,000.00	6,800.00	(3,200.00)	-32%
63920	Temporary Help	2,246.50	2,625.00	16,000.00	0.00	(16,000.00)	-100%
63930	FICA	23,650.34	30,046.13	20,020.00	21,392.00	1,372.00	7%
63940	Workmans Compensation Tax	180.04	234.74	260.00	245.00	(15.00)	-6%
63941	Workmans Compensation	0.00	4,008.34	6,088.00	6,432.00	344.00	6%
63950	Medical Insurance	72,922.58	66,641.30	64,800.00	74,400.00	9,600.00	15%
63951	Life Insurance	297.24	254.14	233.00	232.00	(1.00)	0%
63952	Short Term Disability	183.60	180.20	163.00	163.00	0.00	0%
63960	Retirement - General	31,627.42	32,395.56	26,248.00	44,742.00	18,494.00	70%
63980	Unemployment Compensation	7,782.00	7,868.17	6,088.00	6,432.00	344.00	6%
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$467,333.04</b>	<b>\$483,028.94</b>	<b>\$388,522.00</b>	<b>\$433,673.00</b>	<b>\$45,151.00</b>	<b>12%</b>

**MS - Material and Services**

44010	Mgmt Travel & Training	1,662.95	3,272.00	1,500.00	1,500.00	0.00	0%
44100	Supplies - Office	2,819.03	1,870.34	2,000.00	2,000.00	0.00	0%
44110	Supplies - Other	3,644.27	3,928.71	2,000.00	2,000.00	0.00	0%
44113	Office Equipment	0.00	862.97	0.00	0.00	0.00	N/A
44119	Equipment Reimbursement	2,876.43	741.71	2,500.00	1,000.00	(1,500.00)	-60%
44200	Dues / Fees	6,342.69	1,423.68	2,500.00	1,500.00	(1,000.00)	-40%
44250	Vehicle Fuel	21,887.72	22,433.92	20,000.00	19,755.00	(245.00)	-1%
44270	Bldg Maintenance & Repair	34,485.30	29,888.63	28,000.00	25,000.00	(3,000.00)	-11%
44300	Equip Maintenance & Repair	10,017.54	19,325.72	2,000.00	9,000.00	7,000.00	350%
44320	Grounds Maintenance & Repair	9,918.18	4,939.83	27,000.00	17,000.00	(10,000.00)	-37%
44570	Fees for Service	83,865.58	2,734.04	1,500.00	2,500.00	1,000.00	67%
44590	Committee Expenses	190.93	1,405.06	1,500.00	1,500.00	0.00	0%
44600	Utilities - Gas	36,121.12	37,013.41	58,500.00	47,000.00	(11,500.00)	-20%
44610	Utilities - Water / Sewer	25,513.62	26,301.03	28,000.00	28,000.00	0.00	0%
44620	Utilities - Electricity	72,598.20	73,682.48	59,200.00	59,200.00	0.00	0%

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 740 - Fairgrounds</b>							
<b>Department: 593 - Fairgrounds</b>							
44630	Garbage Pickup	9,871.68	10,492.52	13,000.00	5,000.00	(8,000.00)	-62%
44640	Telephone	4,899.24	5,769.70	5,000.00	5,000.00	0.00	0%
44670	Equipment	0.00	7,403.09	0.00	0.00	0.00	N/A
44700	Postage	374.14	365.54	1,200.00	600.00	(600.00)	-50%
45000	Equipment Rental / Lease	0.00	251.02	0.00	1,000.00	1,000.00	N/A
45020	Contract Services	45,611.94	46,351.74	2,240.00	25,155.00	22,915.00	1023%
45021	Interest Expense	0.00	1,484.14	0.00	0.00	0.00	N/A
45100	Advertising	10,766.00	7,430.00	8,000.00	6,000.00	(2,000.00)	-25%
45780	Exhibits	17,500.00	17,500.00	17,800.00	17,500.00	(300.00)	-2%
45790	Fair Judges	9,500.00	9,500.00	9,500.00	9,500.00	0.00	0%
46170	Irrigation	2,027.98	2,214.46	2,300.00	2,500.00	200.00	9%
46580	Fair Account Expense	92,735.84	99,480.44	59,065.00	60,000.00	935.00	2%
46690	Bonds	0.00	293.00	350.00	350.00	0.00	0%
99755	Risk Management	0.00	0.00	38,611.00	31,000.00	(7,611.00)	-20%
99760	Insurance/Liability	42,141.00	42,141.00	62,894.00	58,049.00	(4,845.00)	-8%
99765	Insurance/Workmans Compensation	11,865.00	7,856.66	0.00	0.00	0.00	N/A
99770	Internal Services	36,417.00	36,417.00	36,417.00	36,098.00	(319.00)	-1%
<b>Account Classification Total: MS - Material and Services</b>		<b>\$595,653.38</b>	<b>\$524,773.84</b>	<b>\$492,577.00</b>	<b>\$474,707.00</b>	<b>(\$17,870.00)</b>	<b>-4%</b>
CO - Capital Outlay							
88000	Vehicles Other	5,000.00	0.00	0.00	0.00	0.00	N/A
88140	Grounds Improvement	4,315.00	0.00	0.00	0.00	0.00	N/A
88340	Bldg Improvement	539,160.06	24,734.00	0.00	0.00	0.00	N/A
88360	Equipment	17,261.77	15,870.93	0.00	0.00	0.00	N/A
<b>Account Classification Total: CO - Capital Outlay</b>		<b>\$565,736.83</b>	<b>\$40,604.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
DS - Debt Service							
99950	Interfund Loan Principal	0.00	0.00	300,000.00	247,000.00	(53,000.00)	-18%
<b>Account Classification Total: DS - Debt Service</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300,000.00</b>	<b>\$247,000.00</b>	<b>(\$53,000.00)</b>	<b>-18%</b>
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	53,080.00	0.00	(53,080.00)	-100%
<b>Account Classification Total: CR - Contingencies</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$53,080.00</b>	<b>\$0.00</b>	<b>(\$53,080.00)</b>	<b>-100%</b>





**Department Mission:**

The mission of the Klamath County Law Library is to serve the legal information needs of Klamath County by providing access and use of legal reference materials and reference services to members of the legal community and the general public. The library provides users with legal resources by acquiring, organizing, and maintaining a collection of current and historical law-related materials which support the study and knowledge of law in Klamath County.

**Self-Mandated Services:**

ORS 9.850 authorizes counties to use Law Library fees, collected by the court clerk, for the purpose of acquiring, maintaining or operating the Law Library at the county seat. This statute establishes that “no part of the monies, received from such law library fees shall be used for the purpose other than acquiring, maintaining or operating such Law Library.”

ORS 21.350 requires that the Law Library be “available at all reasonable times to the use of litigants, and permitted to be used by all attorneys at law duly admitted to practice in this state, without additional fees to such litigants or attorneys.”

HB 5056 defined: It appropriates \$7.4 million to the Oregon Judicial Department (OJD) for the purpose of operating Law Libraries and providing Law Library services. The bill directs the Chief Justice to distribute these funds to counties based on revenues received from filing fees collected in 2009-11 from the civil actions commenced in the county’s circuit courts. Each County’s 2011-13 amount will be less (proportionately reduced) than its 2009-11 amount, since the legislated appropriation for 2011-13 was approximately \$2.6 million (26%) below the 2009-11 revenue amounts.

**Department Overview:**

The Law Library is located in a space within the Library District’s main branch. The Law Library provides a small print collection, required legal forms as approved by the court, and an extensive on-line legal reference service provided by Lexis-Nexis and WestLaw legal publishers.

The Law Library works closely with Court Administration to support litigants who are referred by them for specific sections, law cases, or forms. The members of the Oregon State Bar have access through a coded locking door to the Law Library 7 days a week, 24 hours a day. The use of the Law Library by attorneys is uneven. The use of the Law Library by the public is heavy. Before approaching an attorney for assistance, the first stop for many people is the law library in order to try to understand the issues that face them.

**Successes and Challenges:**

**2011-12**

238	Attorney Research Contact
946	Public Research Contacts
856	Open Public Hours
1,577	Legal Form Packets Sold
67,926	Court Fees Received
5,661	Average Per Month

**Budget Overview:**

The primary source of revenue for the Law Library is the monthly portion of the fees collected by the Courts. Secondary sources of revenue are the “at cost charges” for copies of court papers (forms) that the Law Library provides to the general public.

The largest expenditures are on software (on-line subscriptions to legal resources), Administrative Services, and space rent.

Over the years the Law Library has been able to keep expenditures below revenue. The plans for this reserve are to act as a cushion in the event that funding for County Law Libraries are further reduced or even eliminated.

**Significant Changes:**

Computer Software charges are increasing by 10% for Lexis-Nexis and WestLaw our major providers of online legal research materials.

**Key issues:**

The law library has relocated to smaller yet more accessible space within the Main Library. This space both reflects the Law Library’s reduction in revenue and makes the law library’s print materials more accessible to the public. The Law Library is staffed for 14 hours per week and is open 4 weekdays during lunch hours.

The goal of the OJD and the court administrators continues to be discussed in the Oregon Legislature and will become clearer within the next year. Recent discussions show that the trend is toward making legal research materials more available to a broader public through a state wide contract with the on-line distributor of these materials. The Klamath County Law Library is ahead of the trend and has significantly narrowed its print collection.

Klamath County, Oregon  
2013-2014 Budget Financial Presentation  
712 Law Library

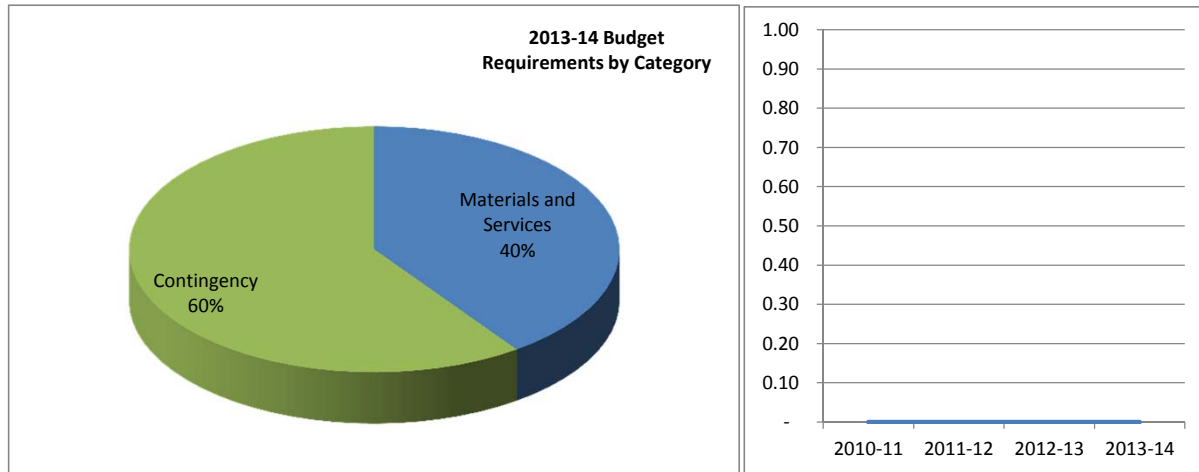
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<b>Requirements by Budgetary Category</b>				
Materials and Services	52,121	49,506	66,820	61,824
Interfund Transfers	41,666	22,440	-	-
<b>Subtotal Current Expenditures</b>	<b>93,787</b>	<b>71,946</b>	<b>66,820</b>	<b>61,824</b>
Contingency	-	-	68,021	92,189
Unappropriated Fund Balance	60,542	63,832	-	-
<b>Subtotal Noncurrent Expenditures</b>	<b>60,542</b>	<b>63,832</b>	<b>68,021</b>	<b>92,189</b>
<b>Total Requirements by Budgetary Category</b>	<b>154,329</b>	<b>135,778</b>	<b>134,841</b>	<b>154,013</b>

<b>Requirements by Fund</b>				
Law Library (760)	154,329	135,778	134,841	154,013
<b>Total Requirements by Fund</b>	<b>154,329</b>	<b>135,778</b>	<b>134,841</b>	<b>154,013</b>

<b>Resources by Budgetary Category</b>				
Charges for Services	6,459	6,912	6,000	6,000
Fines and Forfeitures	93,723	67,926	68,000	68,000
Investment Earnings	481	398	300	200
Beginning Fund Balance	53,667	60,542	60,541	79,813
<b>Total Resources by Budgetary Category</b>	<b>154,329</b>	<b>135,778</b>	<b>134,841</b>	<b>154,013</b>

<b>Full-Time Employee Equivalents</b>	-	-	-	-
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Law Library	154,013	-	-
<b>Total Mandates</b>	<b>154,013</b>	<b>-</b>	<b>-</b>



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**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 760 - Law Library</b>							
<b>Department: 712 - Law Library</b>							
<u>Revenues</u>							
CS - Charges for Service							
34230	Fees - Photocopy	6,458.65	6,912.00	6,000.00	6,000.00	0.00	0%
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$6,458.65</b>	<b>\$6,912.00</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$0.00</b>	<b>0%</b>
FF - Fines and Forfeitures							
34300	Fees - Court	93,722.50	67,925.88	68,000.00	68,000.00	0.00	0%
<b>Account Classification Total: FF - Fines and Forfeitures</b>		<b>\$93,722.50</b>	<b>\$67,925.88</b>	<b>\$68,000.00</b>	<b>\$68,000.00</b>	<b>\$0.00</b>	<b>0%</b>
IN - Interest							
39150	Investments - Interest On	480.93	397.68	300.00	200.00	(100.00)	-33%
<b>Account Classification Total: IN - Interest</b>		<b>\$480.93</b>	<b>\$397.68</b>	<b>\$300.00</b>	<b>\$200.00</b>	<b>(\$100.00)</b>	<b>-33%</b>
FB - Fund Balances							
31001	Beginning Fund Balance	53,666.81	60,541.99	60,541.00	79,813.00	19,272.00	32%
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$53,666.81</b>	<b>\$60,541.99</b>	<b>\$60,541.00</b>	<b>\$79,813.00</b>	<b>\$19,272.00</b>	<b>32%</b>
<b>Department Total: 712 - Law Library</b>		<b>\$154,328.89</b>	<b>\$135,777.55</b>	<b>\$134,841.00</b>	<b>\$154,013.00</b>	<b>\$19,172.00</b>	<b>14%</b>
<u>Expenditures</u>							
MS - Material and Services							
44030	Supv Travel & Training	1,118.63	0.00	0.00	0.00	0.00	N/A
44100	Supplies - Office	2,655.00	1,904.10	3,000.00	3,000.00	0.00	0%
44113	Office Equipment	599.98	0.00	0.00	0.00	0.00	N/A
44640	Telephone	734.21	736.80	750.00	0.00	(750.00)	-100%
44700	Postage	5.16	7.30	0.00	0.00	0.00	N/A
44830	Maintenance Contracts	63.61	62.35	0.00	70.00	70.00	N/A
45015	Administration Fees	0.00	0.00	17,000.00	13,353.00	(3,647.00)	-21%
45880	Computer Software	14,493.99	19,862.00	18,000.00	22,000.00	4,000.00	22%
46140	Books	10,038.32	4,967.43	6,000.00	6,000.00	0.00	0%
99755	Risk Management	0.00	0.00	229.00	237.00	8.00	3%
99760	Insurance/Liability	600.00	600.00	374.00	443.00	69.00	18%
99770	Internal Services	12,524.00	12,524.00	12,524.00	7,898.00	(4,626.00)	-37%

