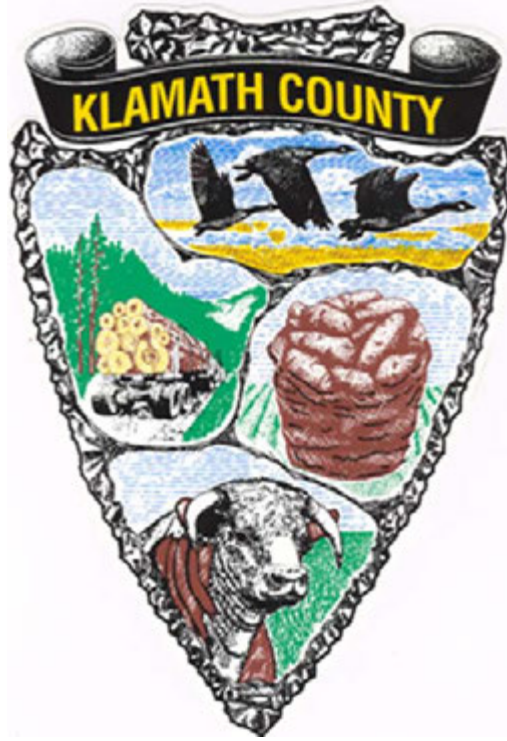


# Proposed Budget



2014-2015

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## Budget Committee Members

### Board of Commissioners

Jim Bellet  
Dennis Linthicum  
Tom Mallams

### Citizen Committee Members

Allan Craigmiles  
Kelley Minty Morris  
Del Fox

Budget Officer: Jason Link

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

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# Klamath County Library Service District 2014-2015 Budget Presentation Table of Contents

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Budget calendar	ii
Library locations	iii

## BUDGET MESSAGE

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## BUDGET PRESENTATION

Summary Discussion
Summary Financial Information
Detail Financial Information

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Klamath County Library Service District  
2014-2015 Budget Presentation  
Board of Directors & Appointed Officials

<u>Position</u>	<u>Name</u>	<u>Term Expires</u>
Commissioners	Tom Mallams Dennis Linthicum Jim Bellet	January 2, 2017 January 3, 2015 January 2, 2017

<u>Position</u>	<u>Name</u>
Managing Agent	Christy Davis
Fiscal Manager	Jason Link

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# Klamath County Library Service District 2014-2015 Budget Presentation Budget Calendar

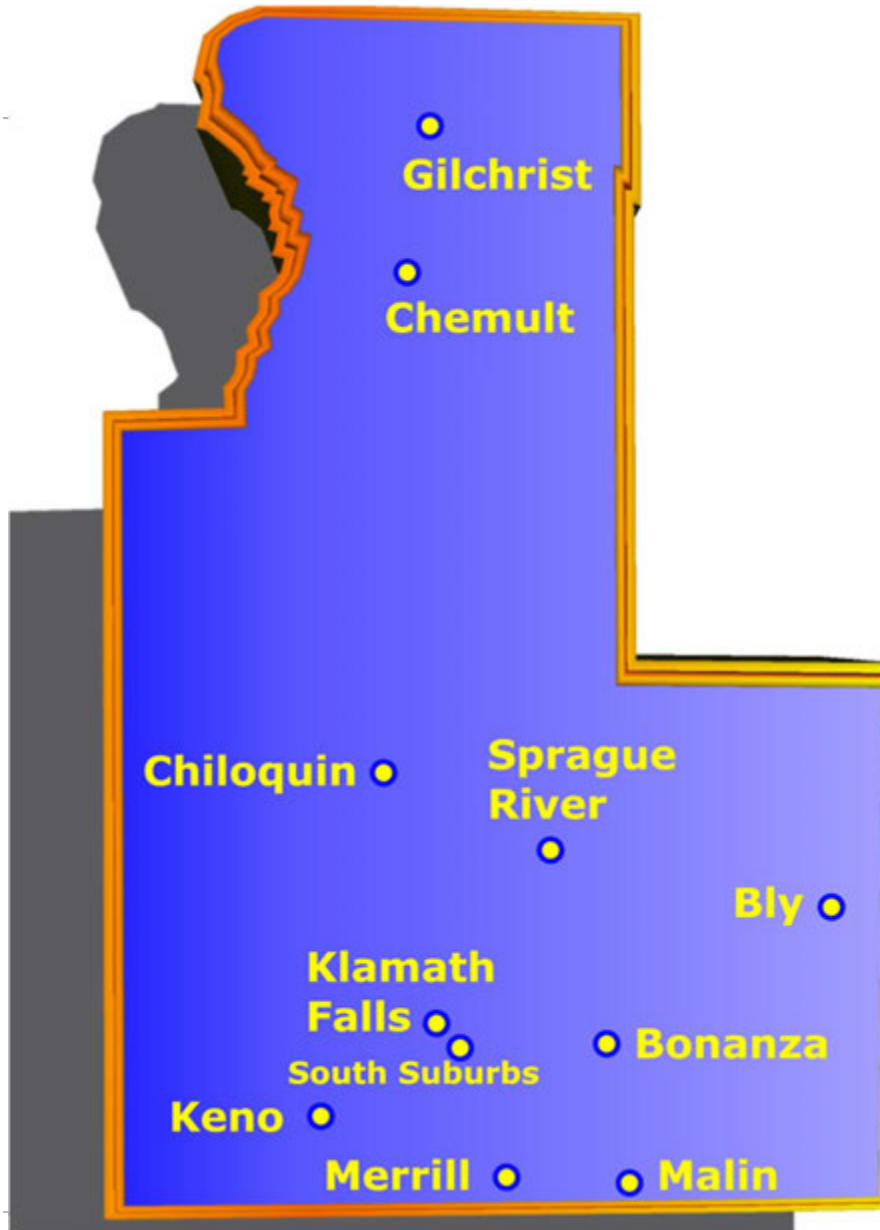
Prepare Budget Documents	January through April 11, 2014
Publish First Notice of Budget Committee Meeting (5 to 30 days before meeting)	March 21, 2014
Post Notice to Budget Committee Meetings on website	March 21, 2014
Budget Committee Meeting	April 15, 2013
Prepare Budget Summary	May 2, 2014 through June 14, 2014
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 2, 2014
Public Hearing by Board of Directors	June 17, 2014
Board of Directors Adopts Budget, Makes Appropriations, Imposes Taxes, and Categorizes Taxes	June 17, 2014
Certify Taxes to County Assessor	July 15, 2014

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# Library locations:

- Bly
- Bonanza
- Chemult
- Chiloquin
- Gilchrist
- Keno
- Klamath Falls
- Malin
- Merrill
- Senior Center
- South Suburbs
- Sprague River



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# KLAMATH COUNTY

*Home of Crater Lake*

## OREGON

FINANCE & BUDGET OFFICE

April 14, 2014

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

The proposed budget for fiscal year 2015 continues on the principles adopted in fiscal year 2014.

Many tax districts continue to face a serious financial crisis as a result of shrinking revenues and higher expenses. The State is considering legislation that is affecting the resources that come to local municipal entities to provide the services that the State and Federal Government mandates. The slowdown in the local economy is having a major effect on individuals and families including taxing districts.

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

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

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

The preparation of a budget would not be possible without the hard work and contributions of many. I would like to acknowledge the efforts of the managing agent and program managers that participated to complete this proposed budget.

### **Revenue and Expense Overview**

The District general fund revenues and expenditures are proposed at \$3,222,749. The majority of the revenue is current year property tax collections.

The District's permanent tax rate is \$0.49 per \$1,000 of assessed value. Measure 50 allows a three percent increase in assessed value on existing property, plus an increase for new improvements each year. Tax estimates will be affected

by the exemptions that the state legislators approve during session, plus any appeals approved by the State Tax Court.

The state legislature began their session in January 2013 and recently completed its session in 2014. There will be many measures before the legislature and on ballots that could affect this budget if approved. If legislation passes any of the proposed measures, the District will have financial changes to address. The involvement of our Directors and managing agent during state and federal legislation is vital. We need to support the Board and community leaders' roles in working for our community with the state and federal legislatures this coming year.

### **Short-Term Financial and Other Initiatives that Impact the Recommended Budget**

The District completed the purchase of a new building for the south suburban branch library in fiscal year 2012. The District will complete the remodel and construction phase of the project in fiscal year 2014 with full operation expected in fiscal year 2015.

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

### **Long-Term Financial and Other Matters that Impact the Recommended Budget**

The Library continues to feel the impact of reduce property tax collections while costs are rising. The Library will need to be diligent in management of its resources to conserve when need to build for the future. Technology changes and the need access to online resources will continue to impact the Library. The Library completed a long-term projection of building and technology needs and is implementing that plan in fiscal year 2014.

#### Property Taxes and Debt Limitations

The Library is subject to a number of property tax and debt limitations imposed by Oregon Law. A complete schedule of these limitations is found in Appendix A.

#### Fiscal Policies, Definitions & Budget Format

A complete list of adopted fiscal policies that have been applied to this budget are found in Appendix A. Every effort is being made to find less expensive ways to provide quality services. The budget format is also discussed in Appendix B.

### **Significant Highlights and Issues for 2015**

The south suburban branch will be opening in late fiscal year 2014 or early 2015. The fiscal year 2015 is proposed for the first full year of operations.

### **Processes Used to Develop the Budget and Organization**

The Budget Committee hearing on the proposed budget will be held April 15, 2014. During the presentation and review, there will be scheduled an opportunities for public input. Budget deliberations are also scheduled for this day. All Budget Committee meetings are open to the public and public testimony is always welcome.

Included this material is an overview of the District, significant accomplishments in the prior year, as well as information on programs. For each program, the budget reflects a statement of purpose, mandated services, self-imposed services, measures of effectiveness, and significant issues facing the department. Additionally, financial information is included.

The budget is adopted in an expense category budget format, although the State of Oregon requires retention of a line-item budget format.

### **Conclusion**

As the Budget Committee reviews the budget with the managing agent, ask the Director what kind of service will be provided to the community with the funds provided, understanding there are limited resources (funds) available. Ask questions about programs and spend less time looking at individual line items. The budget is appropriated by expense category, not line items. After the Budget Committee reviews and make the desired changes to the budget, it will approve the budget. The approved budget will be published for final public hearing on Tuesday, June 17, 2014, where the Board of Directors will meet in a public session to adopt the budget. The Board of Directors are authorized to amend expenditures in the Budget Committee's approved budget, up to 10 percent of any fund, without reconvening the Budget Committee. The Board of Directors always encourages public input.

I would like to extend my personal thanks to the citizen members of the Budget Committee for their time, concern, and constructive insights. I wish also to acknowledge the Board of Directors' support and leadership.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Jason Link', is written over the typed name.

Jason Link, CPA  
Klamath County Library Service District Budget Officer

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**Klamath County Library Service District**  
**2014-2015 Budget Presentation**  
**Appendix A – Property Taxes and Debt Limitations**

**Property Taxes**

The District will certify its State-provided permanent tax rate in the amount of \$0.49 per thousand dollars of assessed valuation for 2014-2015. The total amount of property tax the District expects to levy on behalf of the General Fund is \$2,426,300. Of this amount, the District expects to collect 94 percent for a net of \$2,280,722.

**Property Tax Limitations**

In 1997, voters approved a constitutional amendment known as Ballot Measure 50. Ballot Measure 50 established a permanent tax rate limit for all local governments. The District's rate is \$0.49 per thousand of calculated assessed value. The assessed value is approximately 73.2 percent of real market value. This permanent rate is set by the Oregon constitution.

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

**Debt Limitations**

The District has a general obligation bonded debt limit set by Oregon Revised Statute (ORS) 451.454, which is 13 percent of the real market value of all taxable property in the County. The District has no bonded debt outstanding at July 1, 2013.

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# Klamath County Library Service District 2014-2015 Budget Presentation Appendix B – Fiscal Policies and Definitions

## **Fund Accounting**

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Klamath County Library Service District has the following types of funds:

**Governmental Funds** – These funds are typically used to account for tax supported activities. They have a short-term emphasis and generally measure and account for cash and “other assets that can easily convert to cash.” The funds use the modified accrual basis of accounting. Revenues, including funds received from other governmental units and the issuance of debt, are recorded when they are susceptible to accrual. For revenue to be considered susceptible to accrual it must be both measurable and available to the current financial expenditures of the fund. Revenue is considered available when it is collectible during the current period, and the actual collection will occur either (1) during the current period or (2) after the end of the period but in time to pay current year-end liabilities. Expenditures are recorded on an accrual basis because they are measurable when they are incurred. Expenditures include salaries, wages, and other operating expenditures; payments for supplies; transfers to other funds; capital outlays for fixed assets; and payments for the service of debt. Although most expenditures are recorded on an accrual basis (timing emphasis), the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Thus, expenditures for a governmental fund cannot be equated to expenses of a business enterprise. Governmental funds applicable to the County consist of:

**General Fund** – The purpose of a general fund is to record financial transactions relating to all activities for which other specific types of funds are not required.

**General Fund - 9187** – This is the general operating fund of the District. Its purpose is to carry out the legislative and executive functions of the District.

**Special Revenue Funds** – Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

**Reserve Fund - 9287** – This fund is for capital projects reserve fund for replacing computer and office equipment, future construction and maintenance of buildings.

The District budgets all funds using the modified accrual basis of accounting, except interfund loans and repayments are budgeted as debt proceeds (repayments) and debt service (repayments).

## **Definitions**

**Beginning Fund Balance** - This is a revenue classification indicating those financial resources which, because they were not expended in one fiscal year, are available in the following year. Included in this total are projects known as carry-forwards. Also included are the unappropriated ending fund balances, contingencies, reserves, and any excess revenue or under expenditures from the previous fiscal year.

**Capital Outlay** - This is an expenditure category. This includes all equipment purchases costing more than \$5,000, all vehicle purchases regardless of cost, as well as land, buildings and infrastructure improvements in excess of \$10,000.

**Change in Fund Balance** - This is the difference between the anticipated beginning fund balance and the anticipated ending fund balance.

**Debt Service** - This is the payment of interest and principal on an obligation resulting from the issuance of bonds, loans or capital leases.

**Klamath County Library Service District**  
**2014-2015 Budget Presentation**  
**Appendix B – Fiscal Policies and Definitions**

Ending Fund Balance - This amount represents the funds' total unappropriated ending fund balance, reserves, and contingencies.

Expenditures - A fund liability incurred for operation, capital outlay, or their requirements, during a budgetary period.

Materials and Services - This includes transportation, operating expenses, minor equipment purchases, data processing, maintenance and repairs, contracted services, and direct funding to non-County agencies.

Personal Services - This includes total compensation paid to employees including salaries, benefits, and payroll taxes.

Revenues - This is income for the fiscal year and includes transfers and proceeds from the sale of bonds and notes.

Unappropriated Ending Fund Balance - This is the amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the County Treasurer in November. This amount cannot generally be transferred by resolution or used through a Supplement Budget unless there is a qualifying emergency (ORS 294.371).

**Budget Format**

The Klamath County Library Service District budget is composed of object classifications: personnel services, materials and services, capital outlay, debt service, operating contingencies, and reserve for future expenditures.

**Department Mission:**

Klamath County Library District is actively committed to providing access to information resources and customized services for all our county residents, businesses, and agencies, both public and private. It is our conviction that an informed individual is a vital link in a healthy and prosperous community.

**Mandated Services:**

“Measure No. 18-39 Ballot Title – May 16, 2000

Klamath County Library Service District Formation and Permanent Tax Rate

Question: Shall the County Library Service District be formed now with a tax rate of \$0.49 per thousand assessed valuation?

Summary: “This measure may be passed only at an election with 50 percent voter turnout.”

Passage of the measure will provide for the formation of the Klamath County Library Service District within the boundaries of Klamath County and establish a permanent tax rate. The tax rate will initially provide estimated revenue of \$1,335,000.00 annually for the purpose of operating the Klamath County Library. The proposal was initiated due to the loss of revenues from the O&C timber receipts as well as Measure 50. The tax rate will provide funds to increase materials and staff, extend hours of the main library and the branches and open a branch in the South Suburban area and Keno. The proposed tax rate will reduce property tax revenues for units of local government that have reached tax limitations.” Exact Text from Ballot Measure No. 18-39.

**Department Overview:**

Materials and services are provided by the Library District from branch locations in twelve different communities throughout the county. These branches are situated in owned, rented, and shared buildings. The Library District owns buildings in Klamath Falls, South Suburbs, Sprague River, and Bonanza, rents spaces in Gilchrist, Chiloquin, Chemult, and Keno; has an Intergovernmental Agreement with the County School to use space at the Gearhart School in Bly and is “given space” in the community centers by the Malin and Merrill Park Districts. A small branch is located in the Senior Citizen Center in Klamath Falls. The library services and materials that the community can access from these sites include print and electronic collections, internet and computer work stations, and staff who are trained to guide patrons in the use of the libraries.

Library District’s administrative operations are housed at the main library in Klamath Falls. These operations include acquiring materials for its collections and coordinating contracted service with Klamath County for the administration of its personnel, financial resources, and building maintenance. The personnel who staff the Library District’s operation are employed under an Intergovernmental Agreement that provides them the same rights, responsibilities and benefits as other Klamath County employees.

**Successes and Challenges:**

3,324	Number <u>new</u> registered library cards
353,494	Number of physical items for adults checked out
164,311	Number of physical items for youth checked out
514,805	Total number of physical items checked out

219,528	Number of physical Items available
15,458	Number of physical items added
18,150	Number of physical items withdrawn

6527	Number of Outreach patrons served (79 homebound patrons)
44,340	Number of items circulated to Outreach patrons
20	Number of outreach facilities served

31,458	Number of items available in Library2Go
19,670	Number of on-line e-books
89,625	Number of searches for e-resources
97,345	Number of in-library internet logins
14	Number of youth filtered internet stations
45	Number of adult non-filtered internet stations

1025	Number of in-library programs for youth
25,708	Number of youth attending in-library programs
315	Number of in-library programs for adults
4,305	Number of adults attending in-library programs

**Budget Overview:**

The number of library locations, open hours, material and on-line collections, library staff assisting patrons, programs for county residents, allocation for future capital improvements, and contingency funds, determine how the Library Districts property tax and other revenues are expended. The budget is also determined by the need to balance the costs of the materials and services, based on revenue, patron and community patterns of use and need, and new developments in resources and technology.

**Major revenue**

Each year the Library District's revenue is determined by an estimated percentage increase of current and prior property tax revenue. This projection is provided by the Assessor and the District's Finance Director. Other sources of revenue are based on fees, charges, and a regular grant from the State of Oregon specified for youth. Other sources of revenue include funds from Fish & Wildlife and the State Board of Forestry.

**Major expenditures**

The Library District has two funds from which to expend: General and Reserve. The Library District expenditure from the general fund are first based on the charges from the county, then other contracted materials and services charges, personnel, and the materials for direct use by library patrons. The General and Reserve funds have balances that are allocated for contingencies and capital improvements, including for the replacement of computer hardware and other branch facility needs.

**Significant Changes:** Property tax revenue estimated increase of 1%. Personnel costs will increase by 2%. \$40,000 was added to Office Furniture 9187.711.44114 for the South Suburban branch remodel. \$30,000 was added to Computer Equipment 9187-711.44650 to update public computers. The library will save \$24,900 by no longer paying rent at the Town & Country Center.

**Fund Balance:** The requested beginning fund balance for the General Fund for 2013-2014 is \$772,793 and \$930,162 for the Reserve Fund.

**Proposed Budget Revenue-Expenditure Request****Key issues:**

The Library District will expend an additional \$6,000 in personnel for the promotion of ten positions from Library Assistant II to Branch Assistant. This will better distribute the range of control of personnel in the district.

Transfer to Library Reserve 9187-711-99115 will decrease by 95%. Unappropriated Fund Balance and Operating Contingency will increase for a combined total of \$650,000. Library Reserve was appropriated as follows: Reserve Capital Outlay \$210,568, Reserve Future Building Improvements \$469,485, and Reserve Future Vehicle \$29,400.

**Long Range Planning**

\$650,000 is allocated to be carried over next year to act as a bridge fund for library operations until property tax are received in November. This year \$772,793 will be allocated to be carried over to 2014-2015.

In the General Fund for 2014-2015, funds will continue to be allocated to the Reserve fund. In line 99115, Trans- Library Reserve, the request is to allocate \$14,791.00. The reasons why this amount

can be allocated to the Reserve is that there were still unallocated funds from the years when revenue was increasing and some additional savings were found in 2013-2014 personnel and materials budgets. The reserve fund is allocated for major capital outlay projects for building maintenance and renovations, and for matching capital campaign fund requests.

**On-Line Resources**

The Library District's Reserve fund is critical for maintaining a relevant library operation for county residents. Since the year 2000, the Bill and Melinda Gates Foundation has twice granted the Library District approximately \$300,000 to purchase and maintain its public internet stations at all its branches and at the main library. At this time there are 68 public internet stations used by patrons throughout District's branch system. There are 37 staff computer work stations in the library system.

However, there are no plans for the Gates Foundation to continue its funding of computer hardware and software for libraries. Library District funds will need to pay for the cost of providing public access to the internet and other library internet/electronic resources. The estimated cost is between \$80,000 to \$100,000, every three to four years, to meet its electronic service and operational requirements.

Klamath County Library Service District  
2014-2015 Budget Financial Presentation

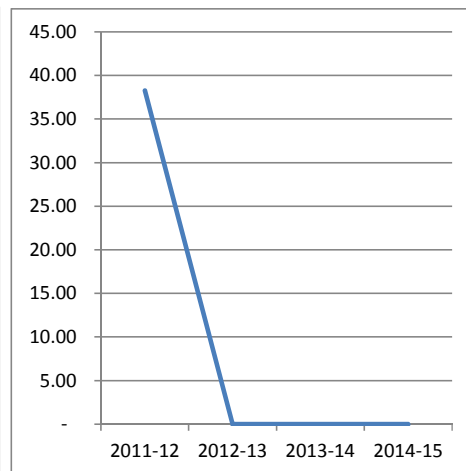
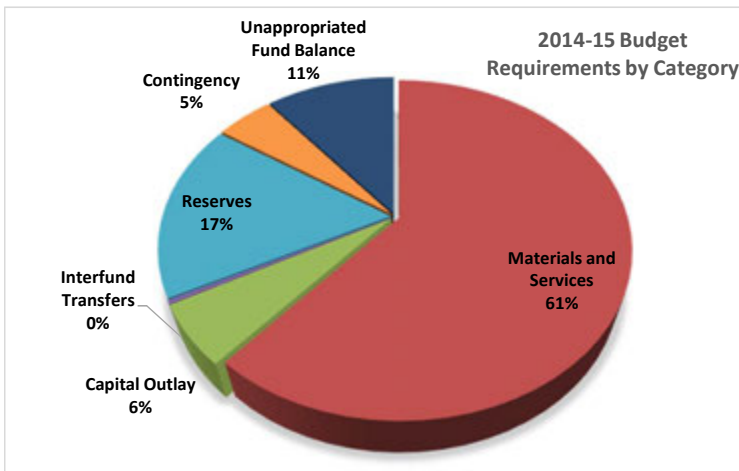
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	1,261,180	-	-	-
Materials and Services	1,052,829	2,381,096	2,557,307	2,558,645
Capital Outlay	191,166	41,421	400,000	238,500
<b>Subtotal Current Expenditures</b>	<b>2,505,175</b>	<b>2,422,517</b>	<b>2,957,307</b>	<b>2,797,145</b>
Interfund Transfers	346,999	95,000	200,000	14,791
Reserves	-	-	930,162	709,453
Contingency	-	-	157,634	199,313
Unappropriated Fund Balance	1,791,101	2,080,760	400,000	450,000
<b>Subtotal Noncurrent Expenditures</b>	<b>2,138,100</b>	<b>2,175,760</b>	<b>1,687,796</b>	<b>1,373,557</b>
<b>Total Requirements by Budgetary Category</b>	<b>4,643,275</b>	<b>4,598,277</b>	<b>4,645,103</b>	<b>4,170,702</b>

<b>Requirements by Fund</b>				
General Fund (9187)	3,478,577	3,419,428	3,314,941	3,222,749
Reserve Fund (9287)	1,164,698	1,178,849	1,330,162	947,953
<b>Total Requirements by Fund</b>	<b>4,643,275</b>	<b>4,598,277</b>	<b>4,645,103</b>	<b>4,170,702</b>

<b>Resources by Budgetary Category</b>				
Taxes	2,442,365	2,453,857	2,358,141	2,370,722
Licenses, Fees and Permits	6,766	8,136	5,100	5,350
Intergovernmental	75,297	67,643	46,075	32,000
Charges for Services	24,538	47,559	36,625	35,884
Investment Earnings	10,912	5,967	10,000	8,000
Interfund Transfers	367,111	211,619	200,000	14,791
Miscellaneous	16,095	12,396	12,000	1,000
Beginning Fund Balance	1,700,191	1,791,100	1,977,162	1,702,955
<b>Total Resources by Budgetary Category</b>	<b>4,643,275</b>	<b>4,598,277</b>	<b>4,645,103</b>	<b>4,170,702</b>

<b>Full-Time Employee Equivalents</b>	38.28	-	-	-
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Library	4,170,702	-	-
<b>Total Mandates</b>	<b>4,170,702</b>	<b>-</b>	<b>-</b>



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**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<b>Fund: 9187 - Klamath County Library</b>							
<u>Revenues</u>							
<b>Department: 711 - Library Service District</b>							
PT - Property Taxes							
31100	Property Taxes - Current	2,287,699.62	2,341,950.50	2,258,141.00	2,280,722.00	22,581.00	1%
31200	Property Taxes - Prior	154,665.09	111,906.74	100,000.00	90,000.00	(10,000.00)	-10%
36441	Sales - Property Distribution	0.00	0.00	0.00	0.00	0.00	N/A
<b>Account Classification Total: PT - Property Taxes</b>		<b>\$2,442,364.71</b>	<b>\$2,453,857.24</b>	<b>\$2,358,141.00</b>	<b>\$2,370,722.00</b>	<b>\$12,581.00</b>	<b>1%</b>
LP - Licenses, Fees and Permits							
32150	Request Fees	545.05	550.75	600.00	600.00	0.00	0%
32160	Lost and Damaged Fees	6,220.95	7,584.98	4,500.00	4,750.00	250.00	6%
<b>Account Classification Total: LP - Licenses, Fees and Permits</b>		<b>\$6,766.00</b>	<b>\$8,135.73</b>	<b>\$5,100.00</b>	<b>\$5,350.00</b>	<b>\$250.00</b>	<b>5%</b>
IG - Intergovernmental							
33130	Fish & Wildlife	3,485.54	3,263.59	3,000.00	0.00	(3,000.00)	-100%
33350	State Board of Forestry	55,320.31	48,206.81	23,000.00	17,000.00	(6,000.00)	-26%
33470	Per Capita State Aid	16,491.00	16,172.00	20,075.00	15,000.00	(5,075.00)	-25%
<b>Account Classification Total: IG - Intergovernmental</b>		<b>\$75,296.85</b>	<b>\$67,642.40</b>	<b>\$46,075.00</b>	<b>\$32,000.00</b>	<b>(\$14,075.00)</b>	<b>-31%</b>
CS - Charges for Service							
32200	Rental Income	0.00	4,116.00	2,272.00	2,272.00	0.00	0%
34110	Fees - Law Library Admin	0.00	17,000.00	13,353.00	12,522.00	(831.00)	-6%
34220	Room Rental	0.00	0.00	0.00	90.00	90.00	N/A
34230	Fees - Photocopy	7,555.22	7,197.74	5,000.00	5,000.00	0.00	0%
34240	Overdue Notice Charge	15,550.56	15,834.46	15,000.00	15,000.00	0.00	0%
36750	Sales & Donations	1,432.08	3,410.49	1,000.00	1,000.00	0.00	0%
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$24,537.86</b>	<b>\$47,558.69</b>	<b>\$36,625.00</b>	<b>\$35,884.00</b>	<b>(\$741.00)</b>	<b>-2%</b>
IN - Interest							
39150	Investments - Interest On	7,833.78	3,338.11	7,000.00	5,000.00	(2,000.00)	-29%
<b>Account Classification Total: IN - Interest</b>		<b>\$7,833.78</b>	<b>\$3,338.11</b>	<b>\$7,000.00</b>	<b>\$5,000.00</b>	<b>(\$2,000.00)</b>	<b>-29%</b>
MI - Miscellaneous							
36100	Miscellaneous	16,095.48	12,396.29	12,000.00	1,000.00	(11,000.00)	-92%
<b>Account Classification Total: MI - Miscellaneous</b>		<b>\$16,095.48</b>	<b>\$12,396.29</b>	<b>\$12,000.00</b>	<b>\$1,000.00</b>	<b>(\$11,000.00)</b>	<b>-92%</b>

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
TI - Interfund Transfers							
36280	Trans - Law Library	20,569.90	0.00	0.00	0.00	0.00	N/A
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$20,569.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
FB - Fund Balances							
31001	Beginning Fund Balance	885,111.95	826,499.30	850,000.00	772,793.00	(77,207.00)	-9%
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$885,111.95</b>	<b>\$826,499.30</b>	<b>\$850,000.00</b>	<b>\$772,793.00</b>	<b>(\$77,207.00)</b>	<b>-9%</b>
<b>Department Total: 711 - Library Service District</b>		<b>\$3,478,576.53</b>	<b>\$3,419,427.76</b>	<b>\$3,314,941.00</b>	<b>\$3,222,749.00</b>	<b>(\$92,192.00)</b>	<b>-3%</b>
<b>Revenues Total</b>		<b>\$3,478,576.53</b>	<b>\$3,419,427.76</b>	<b>\$3,314,941.00</b>	<b>\$3,222,749.00</b>	<b>(\$92,192.00)</b>	<b>-3%</b>

Expenditures

**Department: 711 - Library Service District**

PS - Personnel Services

60575	Management Assistant	44,622.84	0.00	0.00	0.00	0.00	N/A
61300	Library Director	77,820.00	0.00	0.00	0.00	0.00	N/A
61322	Supervising Librarian	103,996.00	0.00	0.00	0.00	0.00	N/A
61323	Librarian - Specialist	140,548.73	0.00	0.00	0.00	0.00	N/A
61324	Support Technician	25,042.01	0.00	0.00	0.00	0.00	N/A
61325	Business Services Manager	0.00	0.00	0.00	0.00	0.00	N/A
61330	Library Assistant III	255,595.76	0.00	0.00	0.00	0.00	N/A
61340	Library Assistant II	302,413.11	0.00	0.00	0.00	0.00	N/A
61390	Library Assistant I	0.00	0.00	0.00	0.00	0.00	N/A
61555	Accounting Specialist	0.00	0.00	0.00	0.00	0.00	N/A
61662	Courier/Mail Clerk	0.00	0.00	0.00	0.00	0.00	N/A
63900	Overtime	672.87	0.00	0.00	0.00	0.00	N/A
63920	Temporary Help	0.00	0.00	0.00	0.00	0.00	N/A
63930	FICA	69,532.28	0.00	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	853.88	0.00	0.00	0.00	0.00	N/A
63941	Workmans Compensation	6,908.10	0.00	0.00	0.00	0.00	N/A
63950	Medical Insurance	141,285.51	0.00	0.00	0.00	0.00	N/A
63951	Life Insurance	454.42	0.00	0.00	0.00	0.00	N/A
63952	Short Term Disability	386.24	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	67,819.80	0.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63980	Unemployment Compensation	22,436.90	0.00	0.00	0.00	0.00	N/A
63990	Cell Phone Allowance	792.00	0.00	0.00	0.00	0.00	N/A
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$1,261,180.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>

MS - Material and Services

44030	Supv Travel & Training	6,191.50	3,378.72	5,000.00	7,000.00	2,000.00	40%
44040	Staff Travel & Training	2,357.47	3,230.63	5,000.00	3,000.00	(2,000.00)	-40%
44060	Janitorial Supplies	0.00	0.00	0.00	200.00	200.00	N/A
44093	Branch Maintenance	18,279.91	2,561.08	6,165.00	3,500.00	(2,665.00)	-43%
44100	Supplies - Office	14,986.90	15,400.60	15,000.00	15,000.00	0.00	0%
44113	Office Equipment	0.00	0.00	3,500.00	1,500.00	(2,000.00)	-57%
44114	Office Furniture	0.00	0.00	50,000.00	40,000.00	(10,000.00)	-20%
44115	Computer Equipment	0.00	0.00	40,000.00	30,000.00	(10,000.00)	-25%
44125	Donations	979.28	1,249.70	1,000.00	1,000.00	0.00	0%
44200	Dues / Fees	1,270.19	1,473.47	1,500.00	1,700.00	200.00	13%
44250	Vehicle Fuel	4,234.10	4,099.19	4,000.00	4,500.00	500.00	13%
44260	Vehicle Maintenance & Repair	412.51	1,810.44	2,000.00	3,500.00	1,500.00	75%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44440	Audit Fees	12,400.00	14,000.00	5,625.00	6,000.00	375.00	7%
44504	State Aid Youth Services	16,056.21	21,626.61	20,075.00	15,000.00	(5,075.00)	-25%
44600	Utilities - Gas	556.87	6,091.15	8,000.00	5,000.00	(3,000.00)	-38%
44610	Utilities - Water / Sewer	331.10	1,621.31	2,200.00	3,500.00	1,300.00	59%
44620	Utilities - Electricity	1,814.09	9,181.61	8,700.00	10,000.00	1,300.00	15%
44630	Garbage Pickup	170.00	780.12	800.00	800.00	0.00	0%
44640	Telephone	22,157.52	26,181.34	26,000.00	27,500.00	1,500.00	6%
44645	Teleprocessing	4,950.00	5,413.60	5,000.00	7,000.00	2,000.00	40%
44650	Rent	86,208.84	83,952.86	70,900.00	46,000.00	(24,900.00)	-35%
44700	Postage	10,037.93	11,182.42	13,000.00	13,000.00	0.00	0%
44710	Publications / Periodicals	8,349.17	13,603.91	15,000.00	14,000.00	(1,000.00)	-7%
44730	Printing	8,914.07	9,054.63	8,000.00	7,000.00	(1,000.00)	-13%
44760	On-Line Cataloging System	18,696.52	21,697.38	21,000.00	21,000.00	0.00	0%
44765	On-Line Databases	18,684.37	19,386.77	35,000.00	40,000.00	5,000.00	14%
45020	Contract Services	19,158.44	22,092.09	25,000.00	1,200.00	(23,800.00)	-95%
45025	Personnel Services Contract	0.00	1,286,830.24	1,386,754.00	1,412,285.00	25,531.00	2%
45720	Collection Maintenance	24,194.80	26,912.22	25,000.00	25,000.00	0.00	0%
45800	Refunds	0.00	54.99	150.00	150.00	0.00	0%



**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<b>Fund: 9287 - Klamath County Library Reserve</b>							
<u>Revenues</u>							
<b>Department: 711 - Library Service District</b>							
IN - Interest							
39150	Investments - Interest On	3,078.36	2,628.41	3,000.00	3,000.00	0.00	0%
<b>Account Classification Total: IN - Interest</b>		<b>\$3,078.36</b>	<b>\$2,628.41</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>0%</b>
TI - Interfund Transfers							
36225	Trans - Library	346,541.00	95,000.00	200,000.00	14,791.00	(185,209.00)	-93%
39033	Trans - Equipment Reserve	0.00	116,618.78	0.00	0.00	0.00	N/A
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$346,541.00</b>	<b>\$211,618.78</b>	<b>\$200,000.00</b>	<b>\$14,791.00</b>	<b>(\$185,209.00)</b>	<b>-93%</b>
FB - Fund Balances							
31001	Beginning Fund Balance	815,079.08	964,601.32	1,127,162.00	930,162.00	(197,000.00)	-17%
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$815,079.08</b>	<b>\$964,601.32</b>	<b>\$1,127,162.00</b>	<b>\$930,162.00</b>	<b>(\$197,000.00)</b>	<b>-17%</b>
<b>Department Total: 711 - Library Service District</b>		<b>\$1,164,698.44</b>	<b>\$1,178,848.51</b>	<b>\$1,330,162.00</b>	<b>\$947,953.00</b>	<b>(\$382,209.00)</b>	<b>-29%</b>
<b>Revenues Total</b>		<b>\$1,164,698.44</b>	<b>\$1,178,848.51</b>	<b>\$1,330,162.00</b>	<b>\$947,953.00</b>	<b>(\$382,209.00)</b>	<b>-29%</b>
<u>Expenditures</u>							
<b>Department: 711 - Library Service District</b>							
MS - Material and Services							
44113	Office Equipment	4,804.00	0.00	0.00	0.00	0.00	N/A
44114	Office Furniture	2,370.00	6,967.00	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	9,594.74	0.00	0.00	0.00	N/A
44276	Building Repair	1,757.00	12,729.68	0.00	0.00	0.00	N/A
<b>Account Classification Total: MS - Material and Services</b>		<b>\$8,931.00</b>	<b>\$29,291.42</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
CO - Capital Outlay							
88340	Bldg Improvement	191,166.12	41,421.22	400,000.00	162,500.00	(237,500.00)	-59%
88760	Computer Equipment	0.00	0.00	0.00	6,000.00	6,000.00	N/A
88950	Furniture	0.00	0.00	0.00	70,000.00	70,000.00	N/A
<b>Account Classification Total: CO - Capital Outlay</b>		<b>\$191,166.12</b>	<b>\$41,421.22</b>	<b>\$400,000.00</b>	<b>\$238,500.00</b>	<b>(\$161,500.00)</b>	<b>-40%</b>

FB - Fund Balance & Reserves

