

Klamath County, Oregon 2015-2016 Budget Presentation

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

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

5015 - Law Library

5020 - Museum

5030 - Fairgrounds

THIS PAGE INTENTIONALLY LEFT BLANK

Department Mission:

The Lloyd De Lap Klamath County Law Library is dedicated to providing legal research material to members of the bar and the community at large. The Law Library delivers value to our citizens through books, online access and other resources for legal needs in a convenient, efficient and respectful manner.

Mandated Services:

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.”

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.”

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 and West 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:

2013-2014

109	Attorney Research Contact
700	Public Research Contacts
700	Open Public Hours
1,548	Legal Form Packets Sold
\$62,622	Court Fees Received
\$5,218	Average fees 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 the reserve are to act as a cushion in the event that funding for County Law Libraries are further reduced or even eliminated.

Significant Changes:

This year, for the first time in decades, the Law Library updated its mission statement. The Law Library reduced one database that cost over ten thousand dollars with a database called FastCase that is available to county law libraries at a cost of around one thousand dollars. With this savings, the Law Library was able to hire a second part-time assistant. Each of the two assistants work approximately 13 hours per week. The Law Library was able to increase its public service hours from 14 to 24, and now also has at least four open hours every day, Monday through Friday.

In the spring of 2015 Klamath County is adopting the new statewide e-court model. It is anticipated that this new model will increase the need for patron assistance with online navigation of the e-court system. So far, the Oregon State judicial budget is anticipating an increase of over three hundred thousand dollars to their revenue. How this will be distributed to counties and how it will impact law library budgets statewide is unknown at this time. Typically, the budget for the next biennium is approved in June of odd years, effective July 1.

Key issues:

The longer term goals of the OJD and the court administrators in regard to Oregon’s county law libraries will become clearer with their biennium budget for 2015-17. With increasing research material made online and discussion of how much of it to make available online we anticipate changes (possibly an increase) in interactions between patrons and law library assistants.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
5015 Law Library

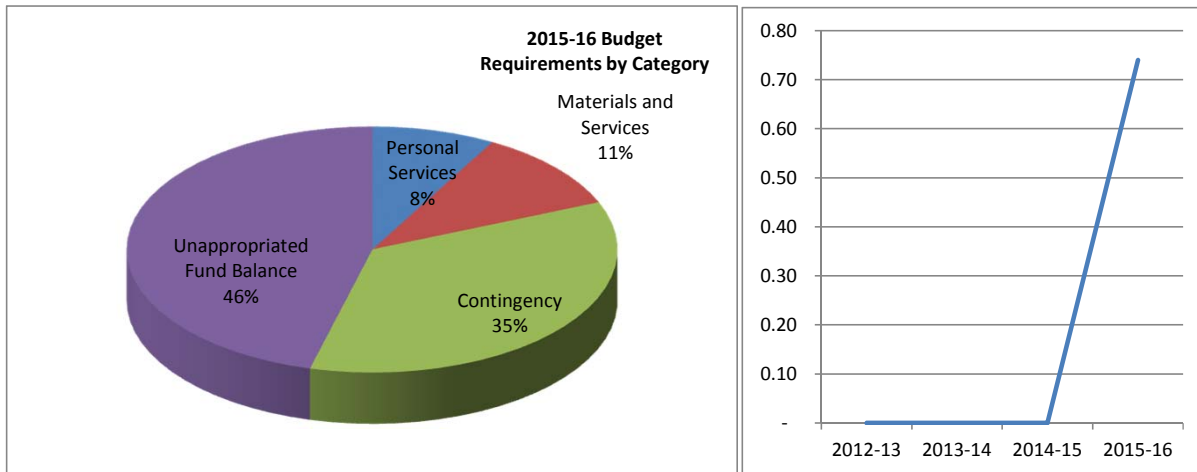
	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personal Services	-	-	-	19,484
Materials and Services	66,994	62,315	57,166	25,546
Subtotal Current Expenditures	66,994	62,315	57,166	45,030
Interfund Transfers	-	-	-	-
Contingency	-	-	15,850	85,000
Unappropriated Fund Balance	65,102	78,886	85,007	110,356
Subtotal Noncurrent Expenditures	65,102	78,886	100,857	195,356
Total Requirements by Budgetary Category	132,096	141,201	158,023	240,386

Requirements by Fund				
Law Library (2515)	132,096	141,201	158,023	240,386
Total Requirements by Fund	132,096	141,201	158,023	240,386

Resources by Budgetary Category				
Intergovernmental	-	-	-	63,000
Charges for Services	5,494	5,905	5,500	6,200
Fines and Forfeitures	62,622	69,896	63,000	-
Investment Earnings	148	298	250	250
Beginning Fund Balance	63,832	65,102	89,273	170,936
Total Resources by Budgetary Category	132,096	141,201	158,023	240,386

Full-Time Employee Equivalents	-	-	-	0.74
---------------------------------------	---	---	---	------

Mandate	Total Cost	Personnel Services	FTE
Law Library	240,386	19,484	0.74
Total Mandates	240,386	19,484	0.74



THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

General Ledger

Budget Analysis

User: jlink
 Printed: 03/19/2015 - 6:32PM
 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
5,494.25	5,905.60	5,500.00	0.00	2515 5015 R30 5016-5000-4301	Law Library Law Library Charges for Service Copies	0.00	6,200.00	6,200.00	0.00	0.00
5,494.25	5,905.60	5,500.00	0.00		Charges for Service Totals:	0.00	6,200.00	6,200.00	0.00	0.00
0.00	0.00	0.00	0.00	R40 5016-5000-4401	Other Local Revenue Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
147.84	298.00	250.00	0.00	R41 5016-5000-4495	Interest Investments - Interest On	0.00	250.00	250.00	0.00	0.00
147.84	298.00	250.00	0.00		Interest Totals:	0.00	250.00	250.00	0.00	0.00
62,621.98	69,895.94	63,000.00	0.00	R51 5016-5000-4509	State of Oregon Fees - State of Oregon Court	0.00	63,000.00	63,000.00	0.00	0.00
62,621.98	69,895.94	63,000.00	0.00		State of Oregon Totals:	0.00	63,000.00	63,000.00	0.00	0.00
0.00	0.00	0.00	0.00	R70 5016-5000-4902	Interfund Transfers Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
63,831.67	65,101.50	89,273.00	0.00	R90 5016-5000-4995	Fund Balances Beginning Fund Balance	0.00	170,936.00	170,936.00	0.00	0.00
63,831.67	65,101.50	89,273.00	0.00		Fund Balances Totals:	0.00	170,936.00	170,936.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		REVENUES TOTALS:	0.00	240,386.00	240,386.00	0.00	0.00
0.00	0.00	0.00	0.00	E10 5016-5000-5000	Personnel Services Salaries and Wages	0.74	17,467.00	17,467.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	5016-5000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5110	FICA	0.00	1,336.00	1,336.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5120	Workmans Compensation Tax	0.00	26.00	26.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5156	Unemployment Compensation	0.00	306.00	306.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-5157	Workmans Compensation	0.00	349.00	349.00	0.00	0.00
0.00	0.00	0.00	0.00	Personnel Services Totals:		0.74	19,484.00	19,484.00	0.00	0.00
0.00	0.00	0.00	0.00	E20	Material and Services					
0.00	0.00	0.00	0.00	5016-5000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
40.03	0.00	0.00	0.00	5016-5000-6204	Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
125.00	0.00	0.00	0.00	5016-5000-6310	Dues & Fees	0.00	135.00	135.00	0.00	0.00
0.00	0.00	400.00	0.00	5016-5000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
19,480.72	21,905.28	22,000.00	0.00	5016-5000-6331	Computer Software	0.00	5,369.00	5,369.00	0.00	0.00
2,724.65	2,797.92	1,000.00	0.00	5016-5000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	105.42	50.00	0.00	5016-5000-6602	Copier Maint & Supplies	0.00	100.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6605	Printing	0.00	0.00	0.00	0.00	0.00
5,492.23	6,752.15	7,000.00	0.00	5016-5000-6650	Books	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00
61.61	0.00	0.00	0.00	5016-5000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
27,924.24	31,560.77	30,450.00	0.00	Material and Services Totals:		0.00	12,604.00	12,604.00	0.00	0.00
12,524.00	7,898.00	4,828.00	0.00	E21	Interdepartmental Charges					
6,933.00	7,018.00	6,707.00	0.00	5016-5000-6990	Internal Services	0.00	3,216.00	3,216.00	0.00	0.00
1,800.00	1,500.00	1,496.00	0.00	5016-5000-6991	Facility Services	0.00	6,719.00	6,719.00	0.00	0.00
210.00	305.00	453.00	0.00	5016-5000-6992	Steering Comm Hardware Chg	0.00	392.00	392.00	0.00	0.00
229.00	237.00	247.00	0.00	5016-5000-6993	Steering Comm User Chg	0.00	950.00	950.00	0.00	0.00
			0.00	5016-5000-6994	Risk Management	0.00	224.00	224.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
374.00	443.00	463.00	0.00	5016-5000-6995	Insurance Liability	0.00	441.00	441.00	0.00	0.00
17,000.00	13,353.00	12,522.00	0.00	5016-5000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-6999	Office Supplies - Internal	0.00	1,000.00	1,000.00	0.00	0.00
39,070.00	30,754.00	26,716.00	0.00		Interdepartmental Charges Totals:	0.00	12,942.00	12,942.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	5016-5000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5016-5000-9501	Trans - Library	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contingencies					
0.00	0.00	15,850.00	0.00	5016-5000-9800	Operating Contingency	0.00	85,000.00	85,000.00	0.00	0.00
0.00	0.00	15,850.00	0.00		Contingencies Totals:	0.00	85,000.00	85,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
65,101.50	78,886.27	85,007.00	0.00	5016-5000-9990	Unappropriated Fund Balance	0.00	110,356.00	110,356.00	0.00	0.00
65,101.50	78,886.27	85,007.00	0.00		Unappropriated Fund Balance Total	0.00	110,356.00	110,356.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		EXPENDITURES TOTALS:	0.74	240,386.00	240,386.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		DEPARTMENT REVENUES	0.00	240,386.00	240,386.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		DEPARTMENT EXPENSES	0.74	240,386.00	240,386.00	0.00	0.00
0.00	0.00	0.00	0.00		Law Library Totals:	(0.74)	0.00	0.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		FUND REVENUES	0.00	240,386.00	240,386.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		FUND EXPENSES	0.74	240,386.00	240,386.00	0.00	0.00
0.00	0.00	0.00	0.00		Law Library Totals:	(0.74)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
132,095.74	141,201.04	158,023.00	0.00		REPORT REVENUES	0.00	240,386.00	240,386.00	0.00	0.00
132,095.74	141,201.04	158,023.00	0.00		REPORT EXPENSES	0.74	240,386.00	240,386.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(0.74)	0.00	0.00	0.00	0.00

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.

Mandated Services:

Self-Imposed: Klamath County owns three 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:

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 1,000 at the Baldwin Hotel Museum. The museum department has expanded special programs and presentations, including many held off museum property in the community. Attendance at special programs in 2014 totaled 2,777 people. 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 2014.

The primary challenge facing the museum is maintenance of aging facilities, including a leaking roof at the main museum.

Other challenges include the need for an updated security system, and repair of a dilapidated set of stairs on the outside of the Baldwin Hotel Museum.

Budget Overview:

Major revenue sources for the Museum consist of transient room tax, grants, donations and gift shop sales.

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

Significant Changes:

There are no significant changes in the museum budget for 2015-16.

Key issues:

Museum staff plans to apply for grants to replace an 80-year-old skylight in the center of the roof of the main museum. The museum plans to develop a new web site this year.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
5020 Museum

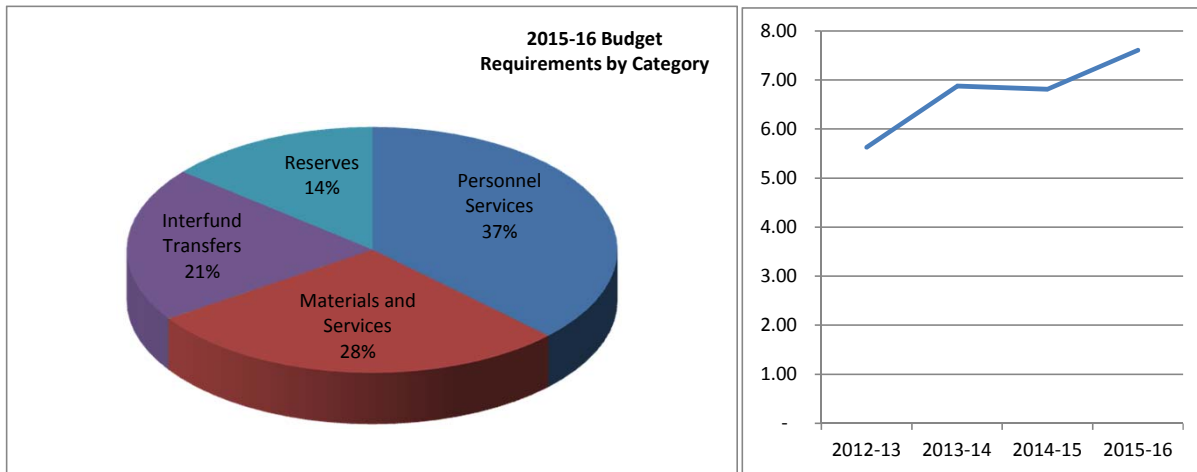
	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	219,483	235,410	276,392	309,912
Materials and Services	141,357	176,215	262,618	234,492
Capital Outlay	18,000	42,758	-	100
Subtotal Current Expenditures	378,840	454,383	539,010	544,504
Interfund Transfers	45,000	25,000	-	169,326
Reserves	-	-	41,135	116,708
Contingency	-	-	169,352	-
Unappropriated Fund Balance	366,827	356,777	45,865	-
Subtotal Noncurrent Expenditures	411,827	381,777	256,352	286,034
Total Requirements by Budgetary Category	790,667	836,160	795,362	830,538

Requirements by Fund				
Museum (2520)	790,667	836,160	795,362	830,538
Total Requirements by Fund	790,667	836,160	795,362	830,538

Resources by Budgetary Category				
Taxes	213,314	209,052	207,000	205,000
Intergovernmental	17,830	15,306	15,000	-
Charges for Services	17,423	19,498	15,500	15,500
Investment Earnings	880	1,455	1,000	-
Interfund Transfers	131,903	126,751	186,737	122,512
Miscellaneous	109,415	97,271	59,000	68,000
Beginning Fund Balance	299,902	366,827	311,125	419,526
Total Resources by Budgetary Category	790,667	836,160	795,362	830,538

Full-Time Employee Equivalents	5.63	6.88	6.81	7.61
---------------------------------------	------	------	------	------

Mandate	Total Cost	Personnel Services	FTE
Museum	830,538	309,912	7.61
Total Mandates	830,538	309,912	7.61



THIS PAGE INTENTIONALLY LEFT BLANK

Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	Total Wages w/COLA	Unemployment	FICA/Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
Museum	Filled	Museum Manager	1.0000	Full-time Non-Union	Non-Union	UF20	7	\$47,255.88	\$826.98	\$3,615.07	\$945.12	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$8,033.50	\$72,008.41
Museum	Filled	Museum Curator	1.0000	Full-time Local 121	Local 121	LH13	3	\$32,644.49	\$571.28	\$2,497.30	\$652.89	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$5,549.56	\$53,247.99
Museum	Filled	Lead Museum Collections Assist./Registrar (Main)	1.0000	Full-time Local 121	Local 121	LH11	1	\$29,040.63	\$508.21	\$2,221.61	\$580.81	\$36.25	\$11,100.00	\$0.00	\$14.28	\$183.00	\$4,936.91	\$48,621.70
Museum	Filled	Maintenance Technician II	1.0000	Full-time Local 121	Local 121	LH10	3	\$28,170.35	\$492.98	\$2,155.03	\$563.41	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$4,788.96	\$47,502.60
Museum	Filled	Museum Collections Assistant (Main)	0.4800	Part-time Non-Union	Non-Union	UH10	1	\$11,329.97	\$198.27	\$866.74	\$226.60	\$16.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,638.19
Museum	Filled	Museum Aide/Interpretation	0.4800	Part-time Non-Union	Non-Union	UH09	1	\$10,862.55	\$190.09	\$830.98	\$217.25	\$16.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,117.48
Museum	Filled	Museum Aide/Interpretation On-Call (Baldwin)	0.4800	Part-time Non-Union	Non-Union	UH09	1	\$10,862.55	\$190.09	\$830.98	\$217.25	\$16.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,117.48
Museum	Filled	Museum Aide	0.4800	Part-time Non-Union	Non-Union	UH08	1	\$10,242.70	\$179.25	\$783.57	\$204.85	\$16.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,426.97
Museum	Filled	Museum Aide	0.4800	Part-time Non-Union	Non-Union	UH08	1	\$10,242.70	\$179.25	\$783.57	\$204.85	\$16.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,426.97
Museum	Filled	Museum Aide	0.4800	Part-time Non-Union	Non-Union	UH08	1	\$10,242.70	\$179.25	\$783.57	\$204.85	\$16.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,426.97
Museum	Vacant	Museum Collections Assistant	0.4800	Part-time Non-Union	Non-Union	UH08	1	\$10,242.70	\$179.25	\$783.57	\$204.85	\$16.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,426.97
Museum	Filled	Museum Aide On-Call (Main)	0.2500	2500 Non-Benefit Eligible	Non-Union	UH08	1	\$5,334.74	\$93.36	\$408.11	\$106.69	\$8.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,951.55
			7.6100					\$216,471.95	\$3,788.26	\$16,560.10	\$4,329.44	\$264.85	\$44,400.00	\$0.00	\$57.12	\$732.00	\$23,308.93	\$309,912.66

THIS PAGE INTENTIONALLY LEFT BLANK

General Ledger

Budget Analysis

User: jlink
 Printed: 03/19/2015 - 6:33PM
 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2520	Museum					
				5020	Museum					
				R41	Interest					
0.00	0.00	0.00	0.00	3050-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
Interest Totals:						0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-5000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-5000-4952	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-5000-4952	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Totals:						0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	3050-5000-4995	Beginning Fund Balance	0.00	79,526.00	79,526.00	0.00	0.00
Fund Balances Totals:						0.00	79,526.00	79,526.00	0.00	0.00
REVENUES TOTALS:						0.00	79,526.00	79,526.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3050-5000-6330	Equipment	0.00	100.00	100.00	0.00	0.00
Material and Services Totals:						0.00	100.00	100.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	3050-5000-7000	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-5000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3050-5000-7022	Facilities Improvement	0.00	100.00	100.00	0.00	0.00
Capital Outlay Totals:						0.00	100.00	100.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	3050-5000-9502	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	3050-5000-9502	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E80	Contingencies					
0.00	0.00	0.00	0.00	3050-5000-9800	Operating Contingency	0.00	79,326.00	79,326.00	0.00	0.00
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	79,326.00	79,326.00	0.00	0.00
0.00	0.00	0.00	0.00	E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3050-5000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	3050-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	79,526.00	79,526.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

THIS PAGE INTENTIONALLY LEFT BLANK

General Ledger

Budget Analysis

User: jlink
 Printed: 03/19/2015 - 6:33PM
 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2520	Museum					
				5020	Museum					
				R10	Property Taxes					
212,924.78	206,845.97	207,000.00	0.00	5021-5000-4001	Property Taxes - Current	0.00	205,000.00	205,000.00	0.00	0.00
389.00	2,205.90	0.00	0.00	5021-5000-4001	Property Taxes - Prior	0.00	0.00	0.00	0.00	0.00
213,313.78	209,051.87	207,000.00	0.00		Property Taxes Totals:	0.00	205,000.00	205,000.00	0.00	0.00
				R11	Other Taxes					
0.00	0.00	0.00	0.00	5021-5000-4020	Taxes - Transient Room	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
3,140.00	3,895.00	2,500.00	0.00	5021-5000-4305	Rental Income	0.00	2,500.00	2,500.00	0.00	0.00
14,283.38	15,604.33	13,000.00	0.00	5021-5000-4352	Fees - Admission	0.00	13,000.00	13,000.00	0.00	0.00
17,423.38	19,499.33	15,500.00	0.00		Charges for Service Totals:	0.00	15,500.00	15,500.00	0.00	0.00
				R40	Other Local Revenue					
6,264.66	3,358.66	3,000.00	0.00	5021-5000-4400	Miscellaneous	0.00	3,000.00	3,000.00	0.00	0.00
48,931.52	50,421.54	50,000.00	0.00	5021-5000-4401	Donations	0.00	45,000.00	45,000.00	0.00	0.00
55,196.18	53,780.20	53,000.00	0.00		Other Local Revenue Totals:	0.00	48,000.00	48,000.00	0.00	0.00
				R41	Interest					
40.40	18.31	0.00	0.00	5021-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
40.40	18.31	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
335.97	340.34	0.00	0.00	5021-5000-4603	Fish & Wildlife	0.00	0.00	0.00	0.00	0.00
335.97	340.34	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
6,957.65	3,788.20	0.00	0.00	5021-5000-4502	State Board of Forestry	0.00	0.00	0.00	0.00	0.00
6,957.65	3,788.20	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R70	Interfund Transfers					
0.00	0.00	0.00	0.00	5021-5000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-4913	Trans - Property Sales	0.00	0.00	0.00	0.00	0.00
111,903.00	126,750.85	107,737.00	0.00	5021-5000-4913	Trans - Transient Room	0.00	122,512.00	122,512.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-4952	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-4952	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-4961	Trans - Community Devel Admin	0.00	0.00	0.00	0.00	0.00
111,903.00	126,750.85	107,737.00	0.00		Interfund Transfers Totals:	0.00	122,512.00	122,512.00	0.00	0.00
84,169.80	116,562.83	81,125.00	0.00	R90	Fund Balances					
84,169.80	116,562.83	81,125.00	0.00	5021-5000-4995	Beginning Fund Balance	0.00	140,000.00	140,000.00	0.00	0.00
84,169.80	116,562.83	81,125.00	0.00		Fund Balances Totals:	0.00	140,000.00	140,000.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		REVENUES TOTALS:	0.00	531,012.00	531,012.00	0.00	0.00
146,089.62	147,438.16	156,775.00	0.00	E10	Personnel Services					
19,212.68	16,152.63	28,858.00	0.00	5021-5000-5000	Salaries and Wages	7.61	216,472.00	216,472.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
12,013.46	12,438.02	14,201.00	0.00	5021-5000-5110	FICA	0.00	16,560.00	16,560.00	0.00	0.00
150.24	194.80	235.00	0.00	5021-5000-5120	Workmans Compensation Tax	0.00	265.00	265.00	0.00	0.00
23,337.62	31,981.30	45,885.00	0.00	5021-5000-5130	Medical Insurance	0.00	44,400.00	44,400.00	0.00	0.00
126.16	146.94	91.00	0.00	5021-5000-5133	Life Insurance	0.00	57.00	57.00	0.00	0.00
59.50	79.90	89.00	0.00	5021-5000-5134	Short Term Disability	0.00	732.00	732.00	0.00	0.00
10,818.43	18,912.27	23,296.00	0.00	5021-5000-5140	Retirement - General	0.00	23,309.00	23,309.00	0.00	0.00
3,802.21	3,762.72	3,249.00	0.00	5021-5000-5156	Unemployment Compensation	0.00	3,788.00	3,788.00	0.00	0.00
3,873.27	4,302.98	3,713.00	0.00	5021-5000-5157	Workmans Compensation	0.00	4,329.00	4,329.00	0.00	0.00
219,483.19	235,409.72	276,392.00	0.00		Personnel Services Totals:	7.61	309,912.00	309,912.00	0.00	0.00
3,019.10	1,744.06	3,000.00	0.00	E20	Material and Services					
42.27	128.99	400.00	0.00	5021-5000-6002	Promotion PR	0.00	13,000.00	13,000.00	0.00	0.00
0.00	0.00	1,200.00	0.00	5021-5000-6233	Website Hosting Services	0.00	500.00	500.00	0.00	0.00
0.00	0.00	1,200.00	0.00	5021-5000-6234	Security & Alarms	0.00	1,300.00	1,300.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	5021-5000-6235	Janitorial Services	0.00	3,000.00	3,000.00	0.00	0.00
0.00	543.40	600.00	0.00	5021-5000-6310	Dues & Fees	0.00	700.00	700.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6330	Equipment	0.00	0.00	0.00	0.00	0.00
0.00	226.99	0.00	0.00	5021-5000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
1,418.07	2,235.61	2,000.00	0.00	5021-5000-6333	Vehicle Fuel	0.00	2,000.00	2,000.00	0.00	0.00
711.93	285.00	700.00	0.00	5021-5000-6536	Vehicle Maint & Repair	0.00	800.00	800.00	0.00	0.00
550.12	8,886.10	7,000.00	0.00	5021-5000-6538	Building Maint & Repair	0.00	10,000.00	10,000.00	0.00	0.00
1,526.52	2,722.91	3,000.00	0.00	5021-5000-6600	Supplies - Office	0.00	2,000.00	2,000.00	0.00	0.00
0.00	642.85	750.00	0.00	5021-5000-6602	Copier Maint & Supplies	0.00	750.00	750.00	0.00	0.00
238.25	158.90	500.00	0.00	5021-5000-6603	Postage	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6608	Supplies - Resale	0.00	0.00	0.00	0.00	0.00
594.27	2,913.00	4,000.00	0.00	5021-5000-6612	Janitorial Supplies	0.00	500.00	500.00	0.00	0.00
1,312.80	4,960.07	3,000.00	0.00	5021-5000-6652	Supplies - Exhibit	0.00	6,000.00	6,000.00	0.00	0.00
8,108.67	3,046.54	3,000.00	0.00	5021-5000-6652	Supplies - Conservation	0.00	5,000.00	5,000.00	0.00	0.00
1,049.18	1,525.19	2,000.00	0.00	5021-5000-6653	Supplies - Activities	0.00	4,000.00	4,000.00	0.00	0.00
85.00	1,189.78	2,000.00	0.00	5021-5000-6701	Mgmt Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	1,600.00	0.00	5021-5000-6750	Utilities - Gas	0.00	1,600.00	1,600.00	0.00	0.00
0.00	0.00	1,400.00	0.00	5021-5000-6751	Utilities - Water & Sewer	0.00	1,400.00	1,400.00	0.00	0.00
0.00	0.00	7,800.00	0.00	5021-5000-6752	Utilities - Electricity	0.00	8,000.00	8,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,400.00	0.00	5021-5000-6753	Garbage Pickup	0.00	1,800.00	1,800.00	0.00	0.00
3,010.96	2,497.87	3,000.00	0.00	5021-5000-6755	Telephone	0.00	3,000.00	3,000.00	0.00	0.00
21,667.14	33,707.26	48,350.00	0.00		Material and Services Totals:	0.00	68,550.00	68,550.00	0.00	0.00
				E21	Interdepartmental Charges					
28,473.00	34,844.00	46,815.00	0.00	5021-5000-6990	Internal Services	0.00	39,811.00	39,811.00	0.00	0.00
14,438.00	14,585.00	0.00	0.00	5021-5000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
2,700.00	2,625.00	4,862.00	0.00	5021-5000-6992	Steering Comm Hardware Chg	0.00	3,528.00	3,528.00	0.00	0.00
1,260.00	1,830.00	2,265.00	0.00	5021-5000-6993	Steering Comm User Chg	0.00	2,375.00	2,375.00	0.00	0.00
15,123.00	14,787.00	15,779.00	0.00	5021-5000-6994	Risk Management	0.00	14,136.00	14,136.00	0.00	0.00
24,633.00	27,689.00	29,547.00	0.00	5021-5000-6995	Insurance Liability	0.00	27,792.00	27,792.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	5021-5000-6999	Postage - Internal	0.00	300.00	300.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6999	Tech Supplies - Internal	0.00	700.00	700.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-6999	Solid Waste Fees - Internal	0.00	200.00	200.00	0.00	0.00
86,627.00	96,360.00	99,268.00	0.00		Interdepartmental Charges Totals:	0.00	90,842.00	90,842.00	0.00	0.00
				E70	Interfund Transfers					
25,000.00	25,000.00	0.00	0.00	5021-5000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5021-5000-9502	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
20,000.00	0.00	0.00	0.00	5021-5000-9502	Trans - Museum Reserve	0.00	0.00	0.00	0.00	0.00
45,000.00	25,000.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contingencies					
0.00	0.00	40,352.00	0.00	5021-5000-9800	Operating Contingency	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	40,352.00	0.00		Contingencies Totals:	0.00	40,000.00	40,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	5021-5000-9900	Reserve Future Expenditures	0.00	21,708.00	21,708.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	21,708.00	21,708.00	0.00	0.00
				E90	Unappropriated Fund Balance					
116,562.83	139,314.95	0.00	0.00	5021-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
116,562.83	139,314.95	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		EXPENDITURES TOTALS:	7.61	531,012.00	531,012.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		DEPARTMENT REVENUES	0.00	531,012.00	531,012.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		DEPARTMENT EXPENSES	7.61	531,012.00	531,012.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	(7.61)	0.00	0.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		FUND REVENUES	0.00	531,012.00	531,012.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		FUND EXPENSES	7.61	531,012.00	531,012.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	(7.61)	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
489,340.16	529,791.93	464,362.00	0.00		REPORT REVENUES	0.00	531,012.00	531,012.00	0.00	0.00
489,340.16	529,791.93	464,362.00	0.00		REPORT EXPENSES	7.61	531,012.00	531,012.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(7.61)	0.00	0.00	0.00	0.00

THIS PAGE INTENTIONALLY LEFT BLANK

General Ledger

Budget Analysis

User: jlink
 Printed: 03/19/2015 - 6:33PM
 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2520	Museum					
				5020	Museum					
				R11	Other Taxes					
				5022-5000-4020	Taxes - Transient Room	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
64,755.25	54,667.84	21,000.00	0.00	5022-5000-4401	Donations	0.00	20,000.00	20,000.00	0.00	0.00
64,755.25	54,667.84	21,000.00	0.00		Other Local Revenue Totals:	0.00	20,000.00	20,000.00	0.00	0.00
				R41	Interest					
839.40	1,436.49	1,000.00	0.00	5022-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
839.40	1,436.49	1,000.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	5022-5000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	79,000.00	0.00	5022-5000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
20,000.00	0.00	0.00	0.00	5022-5000-4952	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
20,000.00	0.00	79,000.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
215,731.90	250,263.97	230,000.00	0.00	5022-5000-4995	Beginning Fund Balance	0.00	200,000.00	200,000.00	0.00	0.00
215,731.90	250,263.97	230,000.00	0.00		Fund Balances Totals:	0.00	200,000.00	200,000.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		REVENUES TOTALS:	0.00	220,000.00	220,000.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	5022-5000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	5022-5000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5022-5000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	2,370.00	0.00	0.00	5022-5000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	7,100.00	15,000.00	0.00	5022-5000-6301	Oregon Cultural Trust	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5022-5000-6530	Rent	0.00	0.00	0.00	0.00	0.00
0.00	2,668.30	0.00	0.00	5022-5000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
33,062.58	34,009.88	100,000.00	0.00	5022-5000-6601	Supplies - Other	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5022-5000-6608	Supplies - Resale	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5022-5000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5022-5000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00
33,062.58	46,148.18	115,000.00	0.00		Material and Services Totals:	0.00	75,000.00	75,000.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	5022-5000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
18,000.00	42,758.05	0.00	0.00	5022-5000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
18,000.00	42,758.05	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	5022-5000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5022-5000-9502	Trans - Museum Operations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contingencies					
0.00	0.00	129,000.00	0.00	5022-5000-9800	Operating Contingency	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	129,000.00	0.00		Contingencies Totals:	0.00	50,000.00	50,000.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	41,135.00	0.00	5022-5000-9900	Reserve Future Expenditures	0.00	95,000.00	95,000.00	0.00	0.00
0.00	0.00	41,135.00	0.00		Fund Balance & Reserves Totals:	0.00	95,000.00	95,000.00	0.00	0.00
				E90	Unappropriated Fund Balance					
250,263.97	217,462.07	45,865.00	0.00	5022-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
250,263.97	217,462.07	45,865.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		EXPENDITURES TOTALS:	0.00	220,000.00	220,000.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		DEPARTMENT REVENUES	0.00	220,000.00	220,000.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		DEPARTMENT EXPENSES	0.00	220,000.00	220,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	0.00	0.00	0.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		FUND REVENUES	0.00	220,000.00	220,000.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		FUND EXPENSES	0.00	220,000.00	220,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Museum Totals:	0.00	0.00	0.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		REPORT REVENUES	0.00	220,000.00	220,000.00	0.00	0.00
301,326.55	306,368.30	331,000.00	0.00		REPORT EXPENSES	0.00	220,000.00	220,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

THIS PAGE INTENTIONALLY LEFT BLANK

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 exclusive management of Fair, Fairgrounds, 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 has long been a destination point of particular importance within the Klamath Basin. The site hosts many of the basin's events offering unique and functional facilities to accommodate a diversity of activities including civic, recreational, entertainment, business, and traditional youth activities. Each year the staff at the Fairgrounds places emphasis on the annual Klamath County Fair. This event is planned as a community celebration providing a showplace for educational activities, healthful competition, recognition of our county youth, and recognition of the rural agricultural history of the Klamath Basin.

It is with pride that The Klamath County Fairgrounds enjoys repeat customers who have been holding events at the Fairgrounds for over 30 years. The staff is continuously marketing the facilities as a way to entice new venues to utilize our facilities, as well as to support Klamath County's tourism industry.

Successes and Challenges:

The Fair Board and Fairgrounds management have effectively managed costs over the last fiscal year. Reductions in spending that were implemented in FY 2013 continue to be enforced today. During FY 2015, a completely new administrative staff was hired as past management and administrative support retired. New administration continues to refine processes and increase the marketing efforts of the rental facilities and the annual county fair. As this new staff increases their expertise and experience levels, the Fairgrounds stands to improve efficiency and increase rental revenues for the future. The Fair Board continues to support the staff and maintenance crew in their efforts and is actively engaged in improving the facilities, the County Fair and user experiences.

Budget Overview:

The Klamath County Fairgrounds has three (3) main sources of revenue; the Transient Room Tax (TRT), room rentals and State appropriation for fair. The TRT and The State Fair funds (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).

Current personnel includes one administrator, two office staff, and five maintenance workers. There is one vacant maintenance worker position that will not be filled during FY 2016. The grounds are open seven days a week, 365 days a year from 7:00 am. to 9:00 pm, with some events running into overtime.

Key Issues:

The Fairgrounds was removed from the County General Fund budget in 1978 and as a result, receives no funding from the general fund. The Fairgrounds does have a stable source of income through facility rentals and from Transient Room Tax distributions. As the economy continues to improve, the Transient Room Tax revenue has increased slightly over the last few years. With increased revenue from this source, the Fairgrounds implements well needed maintenance projects for buildings, capital equipment, paving, roofing - items that are necessary for the continued success of the services the Fairgrounds provides.

Klamath County, Oregon
2015-2016 Budget Financial Presentation
5030 Fairgrounds

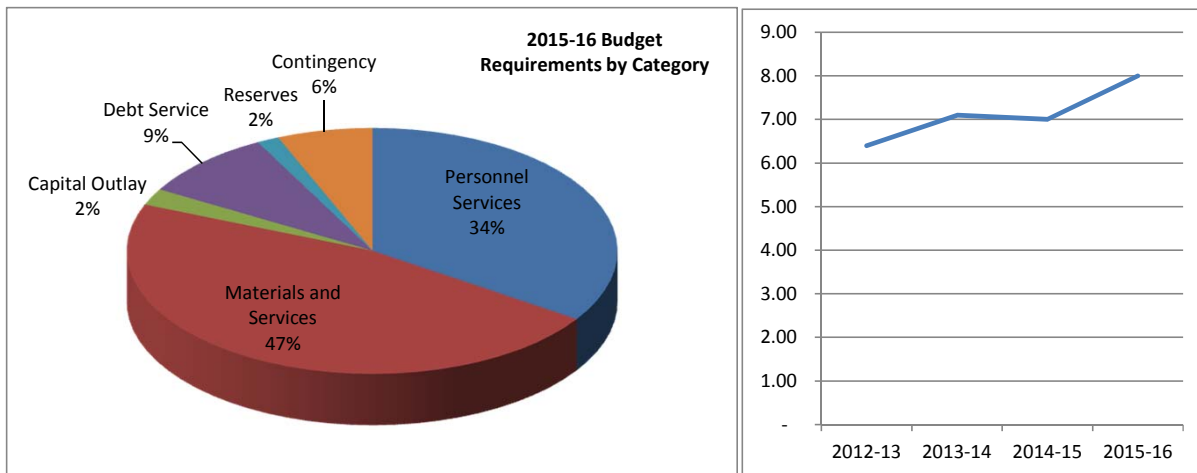
	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	393,304	454,057	432,516	473,079
Materials and Services	481,118	527,125	509,618	643,594
Capital Outlay	-	8,299	15,000	30,000
Debt Service	309,165	234,158	185,000	123,000
Subtotal Current Expenditures	1,183,588	1,223,639	1,142,134	1,269,673
Interfund Transfers	-	263	-	36,800
Reserves	-	-	-	20,000
Contingency	-	-	22,404	86,545
Unappropriated Fund Balance	155,024	184,939	-	-
Subtotal Noncurrent Expenditures	155,024	185,202	22,404	143,345
Total Requirements by Budgetary Category	1,338,612	1,408,841	1,164,538	1,413,018

Requirements by Fund				
Fairgrounds (5040)	1,338,349	1,408,578	1,164,538	1,413,018
Livestock Building (3030)	263	263	-	-
Total Requirements by Fund	1,338,612	1,408,841	1,164,538	1,413,018

Resources by Budgetary Category				
Intergovernmental	48,110	50,964	48,110	50,000
Charges for Services	393,922	394,883	390,291	527,166
Investment Earnings	2	14	-	-
Miscellaneous	-	29,292	-	70,000
Interfund Transfers	569,610	605,629	531,628	622,852
Debt Proceeds	233,231	173,034	123,000	61,000
Sale of Capital Assets	2,750	-	-	-
Beginning Fund Balance	90,987	155,025	71,509	82,000
Total Resources by Budgetary Category	1,338,612	1,408,841	1,164,538	1,413,018

Full-Time Employee Equivalents	6.40	7.10	7.00	8.00
---------------------------------------	------	------	------	------

Mandate	Total Cost	Personnel Services	FTE
Fairgrounds Operating	1,100,018	473,079	8.00
Fairgrounds Building	80,000	-	-
Fair	233,000	-	-
Total Mandates	1,413,018	473,079	8.00



THIS PAGE INTENTIONALLY LEFT BLANK

Department	Status	Name	Title	FTE	Benefit Group	Union	Current Grade	Current Step	Total Wages w/COLA	Unemployment	FICA/Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
Fairboard	Filled	Hoggarth, Richard	Fairgrounds Manager	1.0000	Department Head	Non-union	DF10	2	\$56,455.79	51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	\$83,864.90
Fairboard	Filled	McLing, Dawn	Office Manager	1.0000	Full-time Non-Union	Non-Union	UH21	2	\$40,474.90	\$987.98	\$4,318.87	\$1,129.12	\$34.58	\$11,100.00	\$0.00	\$58.08	\$183.00	\$9,597.48	\$63,301.64
Fairboard	Filled	Rowley, Derrick	Fairgrounds Foreman	1.0000	Full-time Non-Union	Non-Union	UH16	6	\$38,608.99	\$675.66	\$2,953.59	\$772.18	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$6,563.53	\$60,905.80
Fairboard	Filled	Patzke, Tarah	Secretary I	1.0000	Full-time Non-Union	Non-Union	UH15	2	\$30,206.43	\$528.61	\$2,310.79	\$604.13	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$5,135.09	\$50,116.92
Fairboard	Filled	Wolfe, Darren	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH14	7	\$35,480.25	\$620.90	\$2,714.24	\$709.60	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$6,031.64	\$56,888.50
Fairboard	Filled	Blake, Jason	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH14	2	\$28,515.45	\$499.02	\$2,181.43	\$570.31	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$4,847.63	\$47,945.70
Fairboard	Filled	Patzke, Drew C.	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH13	7	\$33,871.36	\$592.75	\$2,591.16	\$677.43	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$5,758.13	\$54,822.69
Fairboard	Filled	Patzke, Cuade	Fairgrounds Maintenance Worker	1.0000	Full-time Non-Union	Non-Union	UH13	2	\$27,388.13	\$479.29	\$2,095.19	\$547.76	\$34.58	\$11,100.00	\$0.00	\$14.28	\$183.00	\$4,655.98	\$46,498.22
Fairboard		Overtime							\$6,800.00	\$119.00	\$520.20	\$136.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,156.00	\$8,731.20
				8.0000					\$297,801.31	\$4,223.55	\$18,462.93	\$4,826.91	\$242.09	\$77,700.00	\$0.00	\$99.96	\$1,281.00	\$ 41,028.74	\$ 389,210.69

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

General Ledger

Budget Analysis

User: jlink
 Printed: 03/23/2015 - 11:31AM
 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				3030	Livestock Building Improvement					
				5030	Fair Board					
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	3060-5000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.31	0.00	0.00	0.00	3060-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.31	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
262.39	262.70	0.00	0.00	3060-5000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
262.39	262.70	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3060-5000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	262.70	0.00	0.00	3060-5000-9503	Trans - Fairgrounds	0.00	0.00	0.00	0.00	0.00
0.00	262.70	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
262.70	0.00	0.00	0.00	3060-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
262.70	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
262.70	262.70	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fair Board Totals:	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Livestock Building Improvement Tr	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
262.70	262.70	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
 Printed: 03/23/2015 - 11:31AM
 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	29,291.89	0.00	0.00	5040 5030 R40 3060-5000-4401	Fairgrounds Fair Board Other Local Revenue Donations	0.00	70,000.00	70,000.00	0.00	0.00
0.00	29,291.89	0.00	0.00		Other Local Revenue Totals:	0.00	70,000.00	70,000.00	0.00	0.00
0.00	12.40	0.00	0.00	R41 3060-5000-4495	Interest Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	12.40	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
0.00	262.70	0.00	0.00	R70 3060-5000-4953	Interfund Transfers Trans - Fair Grounds	0.00	0.00	0.00	0.00	0.00
0.00	262.70	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R90 3060-5000-4995	Fund Balances Beginning Fund Balance	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	10,000.00	10,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		REVENUES TOTALS:	0.00	80,000.00	80,000.00	0.00	0.00
0.00	26,731.00	0.00	0.00	E20 3060-5000-6538	Material and Services Building Maint & Repair	0.00	60,000.00	60,000.00	0.00	0.00
0.00	26,731.00	0.00	0.00		Material and Services Totals:	0.00	60,000.00	60,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E30 3060-5000-7022	Capital Outlay Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E81 3060-5000-9900	Fund Balance & Reserves Reserve Future Expenditures	0.00	20,000.00	20,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-5000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	20,000.00	20,000.00	0.00	0.00
0.00	2,835.99	0.00	0.00	E90	Unappropriated Fund Balance					
				3060-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	2,835.99	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
0.00	29,566.99	0.00	0.00		EXPENDITURES TOTALS:	0.00	80,000.00	80,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		DEPARTMENT REVENUES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		DEPARTMENT EXPENSES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fair Board Totals:	0.00	0.00	0.00	0.00	0.00
0.00	29,566.99	0.00	0.00		FUND REVENUES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		FUND EXPENSES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fairgrounds Totals:	0.00	0.00	0.00	0.00	0.00
0.00	29,566.99	0.00	0.00		REPORT REVENUES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	29,566.99	0.00	0.00		REPORT EXPENSES	0.00	80,000.00	80,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
 Printed: 03/19/2015 - 6:56PM
 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	5040	Fairgrounds					
				5030	Fair Board					
				R11	Other Taxes					
0.00	0.00	0.00	0.00	5031-5000-4020	Taxes - Transient Room	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	500.00	0.00	5031-5000-4303	Refunds	0.00	0.00	0.00	0.00	0.00
16,653.04	15,719.73	0.00	0.00	5031-5000-4304	Reimbursements	0.00	18,000.00	18,000.00	0.00	0.00
253,419.13	270,053.80	296,166.00	0.00	5031-5000-4305	Rental Income	0.00	296,166.00	296,166.00	0.00	0.00
0.00	8,299.00	0.00	0.00	5031-5000-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
123,849.61	100,811.49	0.00	0.00	5031-5000-4352	Fees - Admission	0.00	30,000.00	30,000.00	0.00	0.00
393,921.78	394,884.02	296,666.00	0.00		Charges for Service Totals:	0.00	344,166.00	344,166.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	5031-5000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-4401	Donations	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
1.71	1.63	0.00	0.00	5031-5000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
1.71	1.63	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R42	Sale of Capital Assets					
2,750.00	0.00	0.00	0.00	5031-5000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
2,750.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
48,110.29	50,963.61	0.00	0.00	5031-5000-4553	Oregon Fairs	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
48,110.29	50,963.61	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
233,231.13	173,033.94	123,000.00	0.00	R61	Interdepartmental Charges					
				5031-5000-4881	Interfund Loan Proceeds	0.00	61,000.00	61,000.00	0.00	0.00
233,231.13	173,033.94	123,000.00	0.00		Interdepartmental Charges Totals:	0.00	61,000.00	61,000.00	0.00	0.00
				R70	Interfund Transfers					
569,609.62	605,366.22	531,628.00	0.00	5031-5000-4913	Trans - Transient Room	0.00	586,052.00	586,052.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-4953	Trans - Fair Grounds	0.00	36,800.00	36,800.00	0.00	0.00
569,609.62	605,366.22	531,628.00	0.00		Interfund Transfers Totals:	0.00	622,852.00	622,852.00	0.00	0.00
				R90	Fund Balances					
90,724.69	154,761.61	71,509.00	0.00	5031-5000-4995	Beginning Fund Balance	0.00	72,000.00	72,000.00	0.00	0.00
90,724.69	154,761.61	71,509.00	0.00		Fund Balances Totals:	0.00	72,000.00	72,000.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		REVENUES TOTALS:	0.00	1,100,018.00	1,100,018.00	0.00	0.00
				E10	Personnel Services					
243,812.74	297,169.80	264,133.00	0.00	5031-5000-5000	Salaries and Wages	8.00	291,002.00	291,002.00	0.00	0.00
15,899.40	14,224.08	0.00	0.00	5031-5000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
7,306.34	5,754.35	6,800.00	0.00	5031-5000-5011	Overtime	0.00	6,800.00	6,800.00	0.00	0.00
19,526.98	23,475.41	20,727.00	0.00	5031-5000-5110	FICA	0.00	22,781.00	22,781.00	0.00	0.00
213.52	228.55	241.00	0.00	5031-5000-5120	Workmans Compensation Tax	0.00	277.00	277.00	0.00	0.00
65,924.02	57,998.20	84,000.00	0.00	5031-5000-5130	Medical Insurance	0.00	88,800.00	88,800.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
232.55	195.24	232.00	0.00	5031-5000-5133	Life Insurance	0.00	159.00	159.00	0.00	0.00
163.20	137.70	163.00	0.00	5031-5000-5134	Short Term Disability	0.00	1,464.00	1,464.00	0.00	0.00
26,817.44	38,753.49	46,060.00	0.00	5031-5000-5140	Retirement - General	0.00	50,627.00	50,627.00	0.00	0.00
6,141.26	7,294.35	4,741.00	0.00	5031-5000-5156	Unemployment Compensation	0.00	5,212.00	5,212.00	0.00	0.00
7,266.29	8,825.62	5,419.00	0.00	5031-5000-5157	Workmans Compensation	0.00	5,957.00	5,957.00	0.00	0.00
393,303.74	454,056.79	432,516.00	0.00		Personnel Services Totals:	8.00	473,079.00	473,079.00	0.00	0.00
				E20	Material and Services					
4,885.00	3,031.00	5,314.00	0.00	5031-5000-6001	Advertising	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6010	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00
149.98	0.00	1,500.00	0.00	5031-5000-6120	Committee Expenses	0.00	6,000.00	6,000.00	0.00	0.00
0.00	27,654.94	6,000.00	0.00	5031-5000-6200	Contract Services	0.00	1,000.00	1,000.00	0.00	0.00

2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	5031-5000-6200	Contract Personnel Services	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6201	Consultant Services	0.00	0.00	0.00	0.00	0.00
0.00	926.35	2,938.00	0.00	5031-5000-6201	Fees for Service	0.00	1,000.00	1,000.00	0.00	0.00
3,489.85	2,428.25	4,000.00	0.00	5031-5000-6202	Legal Fees	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6204	Maintenance Contracts	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6205	Shredding Services	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
50.00	0.00	0.00	0.00	5031-5000-6233	Website Hosting Services	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6234	Lock Repair & Replace	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6235	Janitorial Services	0.00	250.00	250.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6235	Plumbing Repair	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6236	Heating & Air Repair	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6236	Snow Removal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6265	Computer Hardware Maint	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6267	Professional Services	0.00	0.00	0.00	0.00	0.00
9,500.00	0.00	0.00	0.00	5031-5000-6272	Fair Judges	0.00	0.00	0.00	0.00	0.00
1,446.24	952.48	2,500.00	0.00	5031-5000-6310	Dues & Fees	0.00	2,300.00	2,300.00	0.00	0.00
293.00	343.00	350.00	0.00	5031-5000-6323	Bonds	0.00	350.00	350.00	0.00	0.00
0.00	0.00	5,000.00	0.00	5031-5000-6330	Equipment	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	1,000.00	0.00	5031-5000-6330	Office Equipment	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6331	Office Furniture	0.00	500.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6331	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,000.00	0.00	5031-5000-6332	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6332	Tools	0.00	1,000.00	1,000.00	0.00	0.00
18,867.10	17,971.84	19,000.00	0.00	5031-5000-6333	Vehicle Fuel	0.00	19,000.00	19,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6339	Interest Expense	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
0.00	1,000.00	0.00	0.00	5031-5000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
2,500.00	1,400.38	2,000.00	0.00	5031-5000-6521	Equipment Reimbursement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6530	Rent	0.00	0.00	0.00	0.00	0.00
1,496.89	1,251.15	1,497.00	0.00	5031-5000-6531	Supplies Equipment Rent	0.00	2,000.00	2,000.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
3,371.62	7,202.05	6,000.00	0.00	5031-5000-6535	Equipment Maint & Repair	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
21,115.39	28,939.37	27,000.00	0.00	5031-5000-6538	Building Maint & Repair	0.00	30,000.00	40,000.00	0.00	0.00
22,629.04	17,855.16	17,000.00	0.00	5031-5000-6539	Grounds Maint & Repair	0.00	10,000.00	12,000.00	0.00	0.00
2,139.55	2,972.45	2,200.00	0.00	5031-5000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
1,970.03	1,456.86	2,000.00	0.00	5031-5000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
0.00	978.75	0.00	0.00	5031-5000-6602	Copier Maint & Supplies	0.00	400.00	400.00	0.00	0.00
317.41	698.31	818.00	0.00	5031-5000-6603	Postage	0.00	150.00	150.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6612	Janitorial Supplies	0.00	8,000.00	8,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6612	Painting Supplies	0.00	2,500.00	2,500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6613	Elect Supplies & Repairs	0.00	1,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6621	Uniform Maint & Repair	0.00	0.00	0.00	0.00	0.00
286.95	0.00	0.00	0.00	5031-5000-6630	Tires	0.00	2,500.00	2,500.00	0.00	0.00
137.25	0.00	0.00	0.00	5031-5000-6640	Medical Supplies	0.00	0.00	0.00	0.00	0.00
17,600.00	0.00	0.00	0.00	5031-5000-6652	Supplies - Exhibit	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6654	Vending Machine Expense	0.00	0.00	0.00	0.00	0.00
78,582.75	105,760.34	0.00	0.00	5031-5000-6655	Fair Account Expense	0.00	0.00	0.00	0.00	0.00
1,545.64	1,213.62	2,000.00	0.00	5031-5000-6701	Mgmt Travel & Training	0.00	2,000.00	2,000.00	0.00	0.00
36,458.60	34,010.57	38,000.00	0.00	5031-5000-6750	Utilities - Gas	0.00	38,000.00	38,000.00	0.00	0.00
33,028.52	34,116.92	33,029.00	0.00	5031-5000-6751	Utilities - Water & Sewer	0.00	35,000.00	35,000.00	0.00	0.00
70,332.02	70,889.56	70,000.00	0.00	5031-5000-6752	Utilities - Electricity	0.00	60,000.00	60,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
3,393.38	3,949.25	7,000.00	0.00	5031-5000-6753	Garbage Pickup	0.00	5,000.00	5,000.00	0.00	0.00
5,244.21	4,713.19	5,000.00	0.00	5031-5000-6755	Telephone	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6756	Teleprocessing	0.00	1,000.00	1,000.00	0.00	0.00
2,365.99	3,531.49	4,000.00	0.00	5031-5000-6756	Irrigation	0.00	4,000.00	4,000.00	0.00	0.00
343,196.41	375,247.28	270,146.00	0.00		Material and Services Totals:	0.00	273,650.00	292,150.00	0.00	0.00
				E21	Interdepartmental Charges					
36,417.00	36,098.00	34,035.00	0.00	5031-5000-6990	Internal Services	0.00	34,728.00	34,728.00	0.00	0.00
0.00	0.00	1,122.00	0.00	5031-5000-6992	Steering Comm Hardware Chg	0.00	1,176.00	1,176.00	0.00	0.00
0.00	0.00	1,359.00	0.00	5031-5000-6993	Steering Comm User Chg	0.00	1,425.00	1,425.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
38,611.00	31,000.00	29,112.00	0.00	5031-5000-6994	Risk Management	0.00	28,325.00	28,325.00	0.00	0.00
62,894.00	58,049.00	54,513.00	0.00	5031-5000-6995	Insurance Liability	0.00	55,690.00	55,690.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6998	Fees - Internal	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6999	Office Supplies - Internal	0.00	1,200.00	1,200.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6999	Postage - Internal	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-6999	Solid Waste Fees - Internal	0.00	2,000.00	2,000.00	0.00	0.00
137,922.00	125,147.00	120,141.00	0.00		Interdepartmental Charges Totals:	0.00	125,244.00	125,244.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	5031-5000-7000	Equipment	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-7002	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	8,299.00	0.00	0.00	5031-5000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-7021	Grounds Improvement	0.00	8,245.00	0.00	0.00	0.00
0.00	0.00	15,000.00	0.00	5031-5000-7022	Facilities Improvement	0.00	20,000.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5031-5000-7031	Fencing	0.00	10,000.00	0.00	0.00	0.00
0.00	8,299.00	15,000.00	0.00		Capital Outlay Totals:	0.00	68,245.00	30,000.00	0.00	0.00
				E41	Interdepartmental Charges					
308,223.81	233,231.13	185,000.00	0.00	5031-5000-8801	Interfund Loan Principal	0.00	123,000.00	123,000.00	0.00	0.00
941.65	927.01	0.00	0.00	5031-5000-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
309,165.46	234,158.14	185,000.00	0.00		Interdepartmental Charges Totals:	0.00	123,000.00	123,000.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	5031-5000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contingencies					
0.00	0.00	0.00	0.00	5031-5000-9800	Operating Contingency	0.00	36,800.00	56,545.00	0.00	0.00
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	36,800.00	56,545.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	5031-5000-9910	Reserve Capital Outlay	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
154,761.61	182,102.82	0.00	0.00	E90 5031-5000-9990	Unappropriated Fund Balance Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
154,761.61	182,102.82	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		EXPENDITURES TOTALS:	8.00	1,100,018.00	1,100,018.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		DEPARTMENT REVENUES	0.00	1,100,018.00	1,100,018.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		DEPARTMENT EXPENSES	8.00	1,100,018.00	1,100,018.00	0.00	0.00
0.00	0.00	0.00	0.00		Fair Board Totals:	(8.00)	0.00	0.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		FUND REVENUES	0.00	1,100,018.00	1,100,018.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		FUND EXPENSES	8.00	1,100,018.00	1,100,018.00	0.00	0.00
0.00	0.00	0.00	0.00		Fairgrounds Totals:	(8.00)	0.00	0.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		REPORT REVENUES	0.00	1,100,018.00	1,100,018.00	0.00	0.00
1,338,349.22	1,379,011.03	1,022,803.00	0.00		REPORT EXPENSES	8.00	1,100,018.00	1,100,018.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(8.00)	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

User: jlink
 Printed: 03/19/2015 - 6:56PM
 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				5040	Fairgrounds					
				5030	Fair Board					
				R30	Charges for Service					
0.00	0.00	21,891.00	0.00	5032-5000-4352	Fees - Admission	0.00	53,000.00	53,000.00	0.00	0.00
0.00	0.00	9,330.00	0.00	5032-5000-4353	Sales - Beer & Wine	0.00	12,500.00	12,500.00	0.00	0.00
0.00	0.00	10,000.00	0.00	5032-5000-4353	Sales - Events	0.00	33,000.00	33,000.00	0.00	0.00
0.00	0.00	4,450.00	0.00	5032-5000-4353	Sales - RV Parking	0.00	6,500.00	6,500.00	0.00	0.00
0.00	0.00	37,954.00	0.00	5032-5000-4353	Sales - Vendor Contracts	0.00	38,000.00	38,000.00	0.00	0.00
0.00	0.00	10,000.00	0.00	5032-5000-4353	Sponsorships	0.00	40,000.00	40,000.00	0.00	0.00
0.00	0.00	93,625.00	0.00		Charges for Service Totals:	0.00	183,000.00	183,000.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	48,110.00	0.00	5032-5000-4553	Oregon Fairs	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	48,110.00	0.00		State of Oregon Totals:	0.00	50,000.00	50,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		REVENUES TOTALS:	0.00	233,000.00	233,000.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	3,500.00	0.00	5032-5000-6001	Advertising	0.00	8,000.00	8,000.00	0.00	0.00
0.00	0.00	34,286.00	0.00	5032-5000-6001	Entertainment	0.00	60,000.00	60,000.00	0.00	0.00
0.00	0.00	28,801.00	0.00	5032-5000-6200	Contract Services	0.00	11,000.00	11,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5032-5000-6200	Contract Personnel Services	0.00	36,050.00	36,050.00	0.00	0.00
0.00	0.00	9,500.00	0.00	5032-5000-6272	Fair Judges	0.00	8,000.00	8,000.00	0.00	0.00
0.00	0.00	20,152.00	0.00	5032-5000-6531	Supplies Equipment Rent	0.00	18,400.00	18,400.00	0.00	0.00
0.00	0.00	3,036.00	0.00	5032-5000-6601	Supplies - Other	0.00	2,000.00	2,000.00	0.00	0.00
0.00	0.00	17.00	0.00	5032-5000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	700.00	0.00	5032-5000-6621	Uniform Maint & Repair	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	500.00	0.00	5032-5000-6623	Food	0.00	550.00	550.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	17,800.00	0.00	5032-5000-6652	Supplies - Exhibit	0.00	9,000.00	9,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5032-5000-6655	Fair Account Expense	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	1,039.00	0.00	5032-5000-6753	Garbage Pickup	0.00	1,700.00	1,700.00	0.00	0.00
0.00	0.00	119,331.00	0.00		Material and Services Totals:	0.00	166,200.00	166,200.00	0.00	0.00
0.00	0.00	0.00	0.00	E70	Interfund Transfers	0.00	36,800.00	36,800.00	0.00	0.00
0.00	0.00	0.00	0.00	5032-5000-9503	Trans - Fairgrounds	0.00	36,800.00	36,800.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	36,800.00	36,800.00	0.00	0.00
0.00	0.00	22,404.00	0.00	E80	Contingencies	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	22,404.00	0.00	5032-5000-9800	Operating Contingency	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	22,404.00	0.00		Contingencies Totals:	0.00	30,000.00	30,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		EXPENDITURES TOTALS:	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		DEPARTMENT REVENUES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		DEPARTMENT EXPENSES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fair Board Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	141,735.00	0.00		FUND REVENUES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		FUND EXPENSES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fairgrounds Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	141,735.00	0.00		REPORT REVENUES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	141,735.00	0.00		REPORT EXPENSES	0.00	233,000.00	233,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

THIS PAGE INTENTIONALLY LEFT BLANK