

Proposed Budget



2016-2017

Budget Committee Members

Board of Commissioners

Tom Mallams
Kelley Minty Morris
Jim Bellet

Citizen Committee Members

Del Fox
Bill Scally
Andy Swanson

Budget Officer: Jason Link

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

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Klamath County Extension Service District 2016-2017 Budget Presentation Table of Contents

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BUDGET PRESENTATION

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INTRODUCTORY SECTION

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Klamath County Extension Service District
2016-2017 Budget Presentation
Board of Directors & Appointed Officials

<u>Position</u>	<u>Name</u>	<u>Term Expires</u>
Commissioners	Tom Mallams Kelley Minty Morris Jim Bellet	January 2, 2017 January 7, 2019 January 2, 2017

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

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Klamath County Extension Service District 2016-2017 Budget Presentation Budget Calendar

Prepare Budget Documents	January through April 10, 2016
Publish First Notice of Budget Committee Meeting (5 to 30 days before meeting)	March 25, 2016
Post Notice of Budget Committee Meeting on website	March 23, 2016
Budget Committee Meeting	April 11, 2016
Prepare Budget Summary	May 3, 2016 through June 12, 2016
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 10, 2016
Public Hearing by Board of Directors	June 21, 2016
Board of Directors Adopts Budget, Makes Appropriations, Imposes Fees	June 21, 2016
Certify Fees to County Assessor	July 15, 2016

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BUDGET MESSAGE

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KLAMATH COUNTY

Home of Crater Lake

OREGON

FINANCE & BUDGET OFFICE

April 11, 2016

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

The total proposed Klamath County budget for fiscal year 2016-2017 is \$947,850 compared to the adopted budget for fiscal year 2015-2016 of \$829,083. The proposed budget for fiscal year 2016-2017 continues on the principles adopted in fiscal year 2015-2016.

Many taxing districts continue to face serious financial concerns as a result of flattening revenues and increasing costs. 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 lack of recovery in the local economy is continuing to effect individuals and families including taxing districts.

The Budget Committee has the opportunity to make 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. Not that current operating revenues equal current operating expenditures. 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 \$918,000. The majority of the revenue is current year property tax collections.

The District's permanent tax rate is \$0.15 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.

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

The 2017 fiscal year will be the second full year of operations for the District. The District will contract for services from Klamath County for management services and maintenance on land and buildings owned by Klamath County and used by the District. Equipment owned by Klamath County and used by the District has been transferred to the District during the prior fiscal year. Also the District has an intergovernmental agreement with Oregon State University to provide services to the residents of Klamath County.

We are in a time of low interest rates, which translates into a lower growth rate on our reserve funds.

The fiscal year 2017 general fund proposed budget includes approximately \$31 thousand in operating contingency and \$240 thousand in unappropriated fund balance. The purpose of an unappropriated ending fund balance is to provide the District with a cash or working capital balance with which to begin the fiscal year following the one for which this budget is being prepared (ORS 294.371 and OAR 150-294.371). The amount of an unappropriated ending fund balance, should be based on our cash requirements between July 1 of the fiscal year following the one for which we are budgeting, and the time sufficient revenues will become available from other sources to meet cash flow needs (generally November). This would mean a reserve of five months of operating revenues or approximately \$270 thousand to \$300 thousand should be available to begin the following year. Otherwise, the general fund will borrow from another fund or an external source to provide operating resources to the departments within the fund until such time as property taxes are received. The general fund will need to monitor its cash flow very closely in the first few months of this fiscal year to maintain positive working capital balances. Resources are expected to be sufficient at the end of this fiscal year to have an appropriate balance in the working capital.

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

The District will be working with Klamath County on a long-term sustainable transition to transfer ownership of the land and buildings to the District.

Property Taxes and Debt Limitations

The District 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 2017

This will be the second full year of operations.

Processes Used to Develop the Budget and Organization

The Budget Committee hearing on the proposed budget will be held April 11, 2016. During the presentation and review, there will be scheduled opportunities for public input. Budget deliberations are scheduled for this day. All Budget Committee meetings are open to the public and public testimony is always welcome. Included with this material is an overview of the District, 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 individual 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 21, 2016, 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".

Jason Link, CPA
Klamath County Extension Service District Budget Officer

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**Klamath County Extension Service District
2016-2017 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 \$0.15 per thousand dollars of assessed valuation for 2016-2017. The total amount of property tax the District expects to levy on behalf of the General Fund is \$782,979. Of this amount, the District expects to collect 94 percent for a net of \$736,000.

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 \$0.15 per thousand of calculated assessed value. The assessed value is approximately 71.4 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) 451.545, 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, 2015.

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Klamath County Extension Service District 2016-2017 Budget Presentation

Appendix B – Fiscal Policies, Definitions and Budget Format

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 Extension 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 - 2750 – 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 - 2751 – This fund is for capital projects reserve fund for replacing equipment and 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 Extension Service District
2016-2017 Budget Presentation
Appendix B – Fiscal Policies, Definitions and Budget Format**

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

BUDGET PRESENTATION

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Department: Klamath County Extension
Service District

FY 2017 Proposed Budget

Department Mission:

Klamath County Extension District is actively committed to supporting Oregon State University's (OSU) Klamath Basin Research and Extension Center (KBREC) and fulfilling its mission. KBREC's mission is to be a trusted resource for research and education working cooperatively with the communities of Klamath County resulting in healthy people, economies and environments.

Mandated Services:

“Measure No. 18-101 Ballot Title – May 19, 2015

Klamath County Extension Service District Formation and Permanent Tax Rate

Question: Shall County form the Klamath County Extension Service District with a permanent tax rate of \$0.15 per thousand assessed value?

Summary: “OSU, through its Extension Service and Branch Experiment Station, provide non-formal education, applied research, and practical information to Klamath County residents. These services have been supported in part by direct financial support from the county general fund for the past 100 years. This measure provides that the Klamath Basin Research and Extension Center and its programs will have funding and will be able to continue to provide educational resources, applied research and support for sustainable agriculture to the citizens, agricultural enterprises and businesses of Klamath County. The service district would be funded by a permanent tax rate of \$0.15 per \$1,000 of assessed value beginning in 2015 and provide operating support for the OSU educational and research activities and programs that qualify for service district funding. A home assessed at \$100,000 would pay approximately \$15 per year. The figures above are estimates only, based on the best information available from the County Assessor at the time of estimate.” Exact Text from Ballot Measure No. 18-101.

Department Overview:

Materials and services are to provide for contracted services with OSU for educational resources, applied research and support for sustainable agriculture to the citizens, agricultural enterprises and businesses of Klamath County and for the maintenance and improvements to the KBREC facilities in Klamath Falls.

Budget Overview:

The District contracts with OSU for programs for county residents, allocation for future capital improvements, and contingency funds, determine how the District's 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, community patterns of use and need, and new developments in resources and technology.

Department: Klamath County Extension
Service District

FY 2017 Proposed Budget

Major revenue

Each year the 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 include funds from the State Board of Forestry.

Major expenditures

The District has two funds from which to expend: General and Reserve. The District expenditures from the general fund are first based on the charges from the county, then other contracted materials and services charges. The General and Reserve funds have balances that are allocated for contingencies and capital improvements.

Significant Changes:

The significant changes in the fiscal year 2017-18 budget are primarily revenue related. The District now has a good estimate of the amount of property tax that will be generated on an annual basis. The District will also have a beginning working capital or fund balance on which to operate instead of receiving a transfer from Klamath County.

Key issues:

The District will contract for services with OSU and Klamath County. The District needs to build sufficient working capital within the General Fund in order to operate independently from Klamath County on an annual basis. The District may require a loan from Klamath County in fiscal year 2016-17 to maintain operations for the period July to October when property tax receipts are sufficient to provide for operations.

Equipment and Vehicles used by the District were transferred to the District in the 2015-16 fiscal year. The District in conjunction with OSU will be responsible for their maintenance and operation.

Long Range Planning

The District will work with Klamath County on developing a long-term sustainable plan that may allow for land and buildings use by the District to be transferred to the District for ownership and maintenance. At that point, the District would be responsible for maintenance and operation and would no longer pay the County for their use.

Klamath County Extension Service District
2016-2017 Budget Financial Presentation

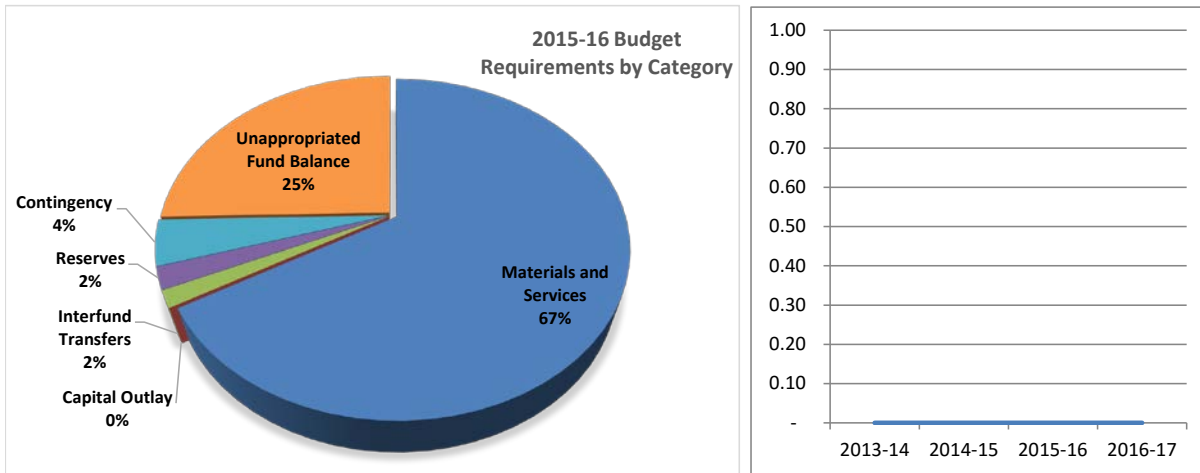
	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Materials and Services	-	-	638,409	631,364
Capital Outlay	-	-	100	100
Subtotal Current Expenditures	-	-	638,509	631,464
Interfund Transfers	-	-	14,713	15,000
Reserves	-	-	4,663	19,750
Contingency	-	-	40,000	41,053
Unappropriated Fund Balance	-	-	131,198	240,583
Subtotal Noncurrent Expenditures	-	-	190,574	316,386
Total Requirements by Budgetary Category	-	-	829,083	947,850

Requirements by Fund				
General Fund (2750)	-	-	814,320	918,000
Reserve Fund (2751)	-	-	14,763	29,850
Total Requirements by Fund	-	-	829,083	947,850

Resources by Budgetary Category				
Taxes	-	-	654,000	746,500
Intergovernmental	-	-	11,000	11,000
Investment Earnings	-	-	250	550
Interfund Transfers	-	-	163,833	15,000
Beginning Fund Balance	-	-	-	174,800
Total Resources by Budgetary Category	-	-	829,083	947,850

Full-Time Employee Equivalents	-	-	-	-
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Mandate	Total Cost	Personnel Services	FTE
Extension	947,850	-	-
Total Mandates	947,850	-	-



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General Ledger

Budget Analysis

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 Fiscal Year: 2017



2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	50.00	0.00	2751 7050 R41 3060-7000-4495	Klamath Cty Extension Reserve Extension Service District Interest Investments - Interest On	0.00	50.00	50.00	0.00	0.00
0.00	0.00	50.00	0.00		Interest Totals:	0.00	50.00	50.00	0.00	0.00
0.00	0.00	14,713.00	0.00	R70 3060-7000-4975	Interfund Transfers Trans - Extension	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	14,713.00	0.00		Interfund Transfers Totals:	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	R90 3060-7000-4995	Fund Balances Beginning Fund Balance	0.00	14,800.00	14,800.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	14,800.00	14,800.00	0.00	0.00
0.00	0.00	14,763.00	0.00		REVENUES TOTALS:	0.00	29,850.00	29,850.00	0.00	0.00
0.00	0.00	0.00	0.00	E30 3060-7000-7000	Capital Outlay Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	100.00	0.00	3060-7000-7022	Facilities Improvement	0.00	100.00	100.00	0.00	0.00
0.00	0.00	100.00	0.00		Capital Outlay Totals:	0.00	100.00	100.00	0.00	0.00
0.00	0.00	10,000.00	0.00	E80 3060-7000-9800	Contingencies Operating Contingency	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	10,000.00	0.00		Contingencies Totals:	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	4,663.00	0.00	E81 3060-7000-9910	Fund Balance & Reserves Reserve Capital Outlay	0.00	19,750.00	19,750.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-7000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	4,663.00	0.00		Fund Balance & Reserves Totals:	0.00	19,750.00	19,750.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	14,763.00	0.00		EXPENDITURES TOTALS:	0.00	29,850.00	29,850.00	0.00	0.00
0.00	0.00	14,763.00	0.00		DEPARTMENT REVENUES	0.00	29,850.00	29,850.00	0.00	0.00
0.00	0.00	14,763.00	0.00		DEPARTMENT EXPENSES	0.00	29,850.00	29,850.00	0.00	0.00
0.00	0.00	0.00	0.00		Extension Service District Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	14,763.00	0.00		FUND REVENUES	0.00	29,850.00	29,850.00	0.00	0.00
0.00	0.00	14,763.00	0.00		FUND EXPENSES	0.00	29,850.00	29,850.00	0.00	0.00
0.00	0.00	0.00	0.00		Klamath Cty Extension Reserve Tot	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	14,763.00	0.00		REPORT REVENUES	0.00	29,850.00	29,850.00	0.00	0.00
0.00	0.00	14,763.00	0.00		REPORT EXPENSES	0.00	29,850.00	29,850.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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General Ledger

Budget Analysis

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 Fiscal Year: 2017



2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				2750	Klamath Cty Extension Serv Dis					
				7050	Extension Service District					
				R10	Property Taxes					
0.00	0.00	654,000.00	0.00	7051-7000-4001	Property Taxes - Current	0.00	736,000.00	736,000.00	0.00	0.00
0.00	0.00	0.00	0.00	7051-7000-4001	Property Taxes - Prior	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	654,000.00	0.00		Property Taxes Totals:	0.00	746,000.00	746,000.00	0.00	0.00
				R11	Other Taxes					
0.00	0.00	0.00	0.00	7051-7000-4010	Tax Offsets	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Taxes Totals:	0.00	500.00	500.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	7051-7000-4400	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					
0.00	0.00	200.00	0.00	7051-7000-4495	Investments - Interest On	0.00	500.00	500.00	0.00	0.00
0.00	0.00	200.00	0.00		Interest Totals:	0.00	500.00	500.00	0.00	0.00
				R50	Federal Government					
0.00	0.00	1,000.00	0.00	7051-7000-4603	Fish & Wildlife	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	1,000.00	0.00		Federal Government Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	7051-7000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
0.00	0.00	10,000.00	0.00	7051-7000-4502	State Board of Forestry	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	10,000.00	0.00		State of Oregon Totals:	0.00	10,000.00	10,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	149,120.00	0.00	7051-7000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	149,120.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R90	Fund Balances					
				7051-7000-4995	Beginning Fund Balance	0.00	160,000.00	160,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	160,000.00	160,000.00	0.00	0.00
0.00	0.00	814,320.00	0.00		REVENUES TOTALS:	0.00	918,000.00	918,000.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	6,000.00	0.00	7051-7000-6100	Insurance	0.00	6,500.00	6,500.00	0.00	0.00
0.00	0.00	8,000.00	0.00	7051-7000-6231	Audit Fees	0.00	8,500.00	8,500.00	0.00	0.00
0.00	0.00	0.00	0.00	7051-7000-6310	Dues & Fees	0.00	300.00	300.00	0.00	0.00
0.00	0.00	8,500.00	0.00	7051-7000-6405	Irrigation Taxes	0.00	7,000.00	7,000.00	0.00	0.00
0.00	0.00	541,709.00	0.00	7051-7000-6412	Oregon State University	0.00	550,000.00	550,000.00	0.00	0.00
0.00	0.00	0.00	0.00	7051-7000-6700	Travel & Training	0.00	200.00	200.00	0.00	0.00
0.00	0.00	564,209.00	0.00		Material and Services Totals:	0.00	572,500.00	572,500.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	16,598.00	0.00	7051-7000-6990	Internal Services	0.00	12,264.00	13,611.00	0.00	0.00
0.00	0.00	40,278.00	0.00	7051-7000-6991	Facility Services	0.00	35,089.00	35,089.00	0.00	0.00
0.00	0.00	5,841.00	0.00	7051-7000-6994	Risk Management	0.00	4,236.00	1,836.00	0.00	0.00
0.00	0.00	11,483.00	0.00	7051-7000-6995	Insurance Liability	0.00	8,328.00	8,328.00	0.00	0.00
0.00	0.00	74,200.00	0.00		Interdepartmental Charges Totals:	0.00	59,917.00	58,864.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	14,713.00	0.00	7051-7000-9705	Trans - Extension Reserve	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	14,713.00	0.00		Interfund Transfers Totals:	0.00	15,000.00	15,000.00	0.00	0.00
				E80	Contingencies					
0.00	0.00	30,000.00	0.00	7051-7000-9800	Operating Contingency	0.00	30,000.00	31,053.00	0.00	0.00
0.00	0.00	30,000.00	0.00		Contingencies Totals:	0.00	30,000.00	31,053.00	0.00	0.00
				E81	Fund Balance & Reserves					
0.00	0.00	131,198.00	0.00	7051-7000-9990	Unappropriated Fund Balance	0.00	240,583.00	240,583.00	0.00	0.00
0.00	0.00	131,198.00	0.00		Fund Balance & Reserves Totals:	0.00	240,583.00	240,583.00	0.00	0.00
0.00	0.00	814,320.00	0.00		EXPENDITURES TOTALS:	0.00	918,000.00	918,000.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	814,320.00	0.00		DEPARTMENT REVENUES	0.00	918,000.00	918,000.00	0.00	0.00
0.00	0.00	814,320.00	0.00		DEPARTMENT EXPENSES	0.00	918,000.00	918,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Extension Service District Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	814,320.00	0.00		FUND REVENUES	0.00	918,000.00	918,000.00	0.00	0.00
0.00	0.00	814,320.00	0.00		FUND EXPENSES	0.00	918,000.00	918,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Klamath Cty Extension Serv Dis To	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	814,320.00	0.00		REPORT REVENUES	0.00	918,000.00	918,000.00	0.00	0.00
0.00	0.00	814,320.00	0.00		REPORT EXPENSES	0.00	918,000.00	918,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00