

Proposed Budget



2017-2018

Budget Committee Members

Board of Commissioners

Donnie Boyd
Kelley Minty Morris
Derrick DeGroot

Citizen Committee Members

Del Fox
Brandon Fowler
Andy Swanson

Budget Officer: Jason Link

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

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Klamath County Library Service District 2017-2018 Budget Presentation Table of Contents

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BUDGET PRESENTATION

Summary Discussion
Summary Financial Information
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INTRODUCTORY SECTION

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Klamath County Library Service District
 2017-2018 Budget Presentation
 Board of Directors & Appointed Officials

Position	Name	Term Expires
Commissioners	Donnie Boyd	January 4, 2021
	Kelley Minty Morris	January 7, 2019
	Derrick DeGroot	January 4, 2021

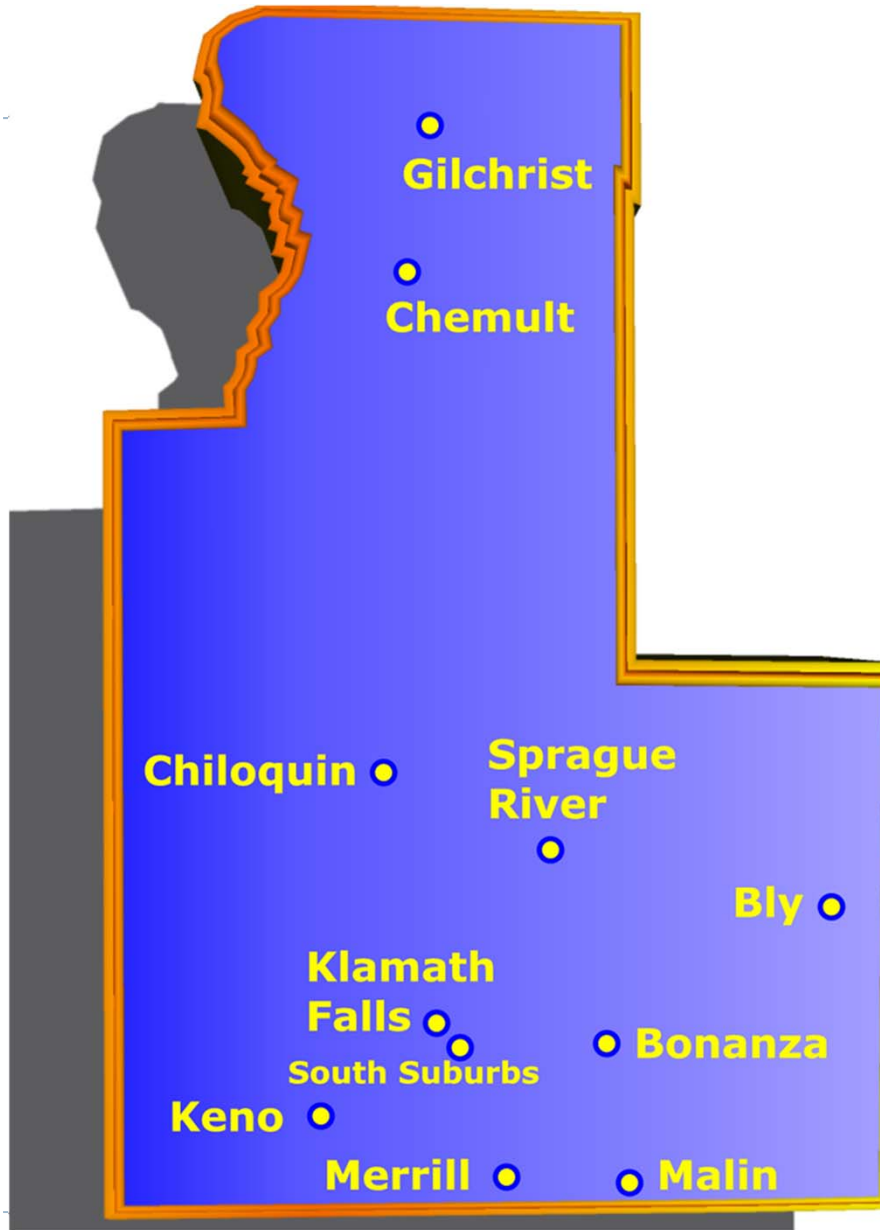
Position	Name
Managing Agent	Christy Davis
Fiscal Manager	Jason Link

Klamath County Library Service District 2017-2018 Budget Presentation Budget Calendar

Prepare Budget Documents	January through April 10, 2017
Publish First Notice of Budget Committee Meeting (5 to 30 days before meeting)	April 4, 2017
Post Notice to Budget Committee Meetings on website	March 31, 2017
Budget Committee Meeting	April 19, 2017
Prepare Budget Summary	May 3, 2017 through June 12, 2017
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 11, 2017
Public Hearing by Board of Directors	June 20, 2017
Board of Directors Adopts Budget, Makes Appropriations, Imposes Taxes, and Categorizes Taxes	June 20, 2017
Certify Taxes to County Assessor	July 17, 2017

Library locations:

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



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BUDGET MESSAGE

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KLAMATH COUNTY

Home of Crater Lake

OREGON

FINANCE & BUDGET OFFICE

April 18, 2017

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

The total proposed Klamath County Library Service District budget for fiscal year 2017-2018 is \$4,009,574 compared to the adopted budget for fiscal year 2016-2017 of \$4,348,831. The proposed budget for fiscal year 2017-2018 continues the principles adopted in fiscal year 2016-2017.

Many tax districts continue to face a serious financial crisis because of flattening revenues and higher costs. Property tax increases are not keeping pace with the cost of providing services. 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 can make any revisions on how the District will utilize resources to provide programs to the residents of Klamath County as demographics vary and change. All funds are required to be balanced per ORS 294.331. A balanced budget means that revenues and expenditures match. 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 \$3,422,043. Much of the revenue is current year property tax collections.

The District's permanent tax rate is \$0.49 per \$1,000 of assessed value. Measure 50 allows a three percent increase in assessed value on existing property, plus an increase for new improvements each year. Tax estimates will be affected by the exemptions that the state legislators approve during session, plus any appeals approved by the State Tax Court.

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

Personnel Changes:

Personnel costs will increase by 1% (COLA). The impact of changing the step range of 7 Library Assistant III's from LH08 to LH10 to make them consistent with last year's step range change of the Library Assistant II's will be approximately \$7,159. In addition, the District will fund an additional \$152,000 to Klamath County to restore the shortfall in the county's personnel operating fund related to changes in the pension accounting standards.

The District is also planning to replace the remaining outdated public-use computers.

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

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

The Library continues to feel the impact of reduced property tax collections while costs are rising. The Library will need to be diligent in management of its resources to conserve to build for the future. Technology changes and the need for access to online resources will continue to impact the Library. The Library completed a long-term projection of building and technology needs and is setting aside funds into the reserve fund for future expenditures.

Property Taxes and Debt Limitations

The Library is subject to several 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 2018

The most significant changes in the proposed budget relate to changes in charges from Klamath County to the District. Administrative charges by the county increased by \$13,851, while personnel service contract charges increased by \$85,960. The increase in personnel service charges relates to the change in staffing and restoring the personnel operating fund of the county.

Processes Used to Develop the Budget and Organization

The Budget Committee hearing on the proposed budget will be held April 18, 2017. During the presentation and review, there will be scheduled opportunities for public input. Budget deliberations are also scheduled for this day. All Budget Committee meetings are open to the public and public testimony is always welcome.

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

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

Conclusion

As the Budget Committee reviews the budget with the managing agent, ask the Director what kind of service will be provided to the community with the funds provided, understanding there are limited resources (funds) available. Ask questions about programs and spend less time looking at individual line items. The budget is appropriated by expense category, not line items. After the Budget Committee reviews and make the desired changes to the budget, it will approve the budget. The approved budget will be published for final public hearing on Tuesday, June 20, 2017, where the Board of Directors will meet in a public session to adopt the budget. The Board of Directors are authorized to amend expenditures in the Budget Committee's approved budget, up to 10 percent of any fund, without reconvening the Budget Committee. The Board of Directors always encourages public input.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Jason Link', is written over a light blue horizontal line.

Jason Link, CPA
Klamath County Library Service District Budget Officer

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Klamath County Library Service District
2017-2018 Budget Presentation
Appendix A – Property Taxes and Debt Limitations

Property Taxes

The District will certify its State-provided permanent tax rate in the amount of \$0.49 per thousand dollars of assessed valuation for 2016-2017. The total amount of property tax the District expects to levy on behalf of the General Fund is \$2,527,762. Of this amount, the District expects to collect 94 percent for a net of \$2,373,096.

Property Tax Limitations

In 1997, voters approved a constitutional amendment known as Ballot Measure 50. Ballot Measure 50 established a permanent tax rate limit for all local governments. The District's rate is \$0.49 per thousand of calculated assessed value. The assessed value is approximately 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) 451.454, which is 13 percent of the real market value of all taxable property in the County. The District has no bonded debt outstanding at July 1, 2015.

Klamath County Library Service District 2017-2018 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 Library Service District has the following types of funds:

Governmental Funds – These funds are typically used to account for tax supported activities. They have a short-term emphasis and generally measure and account for cash and “other assets that can easily convert to cash.” The funds use the modified accrual basis of accounting. Revenues, including funds received from other governmental units and the issuance of debt, are recorded when they are susceptible to accrual. For revenue to be considered susceptible to accrual it must be both measureable 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 measureable 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 - 2510 – 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 - 2511 – This fund is for capital projects reserve fund for replacing computer and office equipment, future construction and maintenance of buildings.

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

Definitions

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

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

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

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

Klamath County Library Service District
2017-2018 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 Library Service District budget is composed of object classifications: personnel services, materials and services, capital outlay, debt service, operating contingencies, and reserve for future expenditures.

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BUDGET PRESENTATION

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Department Mission:

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

Mandated Services:

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

Klamath County Library Service District Formation and Permanent Tax Rate

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

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

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

Department Overview:

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

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

Successes and Challenges:

2,772	Number <u>new</u> registered library cards
357,189	Number of physical items for adults checked out
28,226	Number of electronic materials checked out
168,219	Number of physical items for youth checked out
553,634	Total number of checkouts, physical and electronic
316,902	Number of visits to all libraries combined

221,638	Number of physical items available
34,978	Number of physical items that are audio-visual
15,864	Number of physical items added

39,532	Number of items available in Library2Go
39,902	Number of on-line e-books
25	Number of licensed databases
98627	Number of in-library internet logins
19	Number of youth filtered internet stations
47	Number of adult non-filtered internet stations

1297	Number of library programs for youth
25,471	Number of youth attending library programs
413	Number of library programs for adults
6,884	Number of adults attending library programs
18,291	Number of reference transactions excluding directional question of placing items on hold

Budget Overview:

The number of library locations, open hours, material and on-line collections, library staff assisting patrons, programs for county residents, allocation for future capital improvements, and contingency funds, determine how the Library 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, patron and community patterns of use and need, and new developments in resources and technology.

Department: Klamath County Library
Service District

FY 2018 Proposed Budget

Major revenue:

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

Major expenditures:

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

Significant Changes:

Property tax revenue estimated increase of 2%. Personnel costs will increase by 1% (COLA). The impact of changing the step range of 7 Library Assistant III's from LH08 to LH10 to make them consistent with last year's step range change of the Library Assistant II's will be approximately \$7,159.00. Contract Services and Publications and Periodicals have become broader categories which now encompass multiple, former inactive accounts. There is an increase in software costs this year as new PCs will require licensing of newer software versions.

Fund Balance:

The requested beginning fund balance for the General Fund for 2017-2018 is \$898,053 and \$584,531 for the Reserve Fund.

Key issues:

The Library District will expend an additional \$10,834.00 in Personnel (line item 69981) to accommodate the countywide 1% cost of living allocation, the adjustment for the 7 Library Assistant III's to the new step range for a cost of \$7,159.00, plus the final \$152,000 to cover the unfunded liability in the Pension Fund.

Unappropriated Fund Balance and Operating Contingency will combine for a total of \$527,205. Library Reserve is appropriated as follows: Reserve Capital Outlay \$124,061, Reserve Future Building Improvements \$343,870.00, and Reserve Future Vehicle \$54,600. Library Reserve expenditures for fiscal year 2017-2018 are limited to \$15,000 for replacing our remaining outdated public-use PCs and operating contingency of \$50,000.

Long Range Planning

Unappropriated Fund Balance and Operating Contingency (lines 99900 & 98000) are a combined total of \$527,205. This money is allocated for carryover to the next year as bridge funding for

Department: Klamath County Library
Service District

FY 2018 Proposed Budget

library operations until property taxes are received in November. The minimum amount required for carryover is \$450,000.

This year there is no transfer to the Reserve. The reserve fund is allocated for major capital outlay projects for building maintenance and renovations, and for matching capital campaign fund requests. In fiscal year 2017, the District expended significant reserve funds for long-sought major renovations projects including new soffits and lights, an improved ADA access ramp, railings, new entryway steps, a major window upgrade, a stairwell enclosure, an upstairs restroom addition, flooring replacement on the second floor, a furniture upgrade in the Youth Services department, and a new parking lot in Sprague River. The only reserve expenditure for 2018 is to replace aged public computers. Transferring funds into the reserves for future capital improvements and building maintenance will resume in Fiscal Year 2019.

On-Line Resources

One service upgrade this year is the augmentation of our print periodicals selection with 30 magazine subscriptions in downloadable version. All library patrons with internet computers or wi-fi enabled mobile devices will be able to download full versions of these magazines and retain them for as long as they would like. The cost of this enhanced service, is \$3,263 from Periodicals and Publications (66040).

Klamath County Library Service District
2017-2018 Budget Financial Presentation

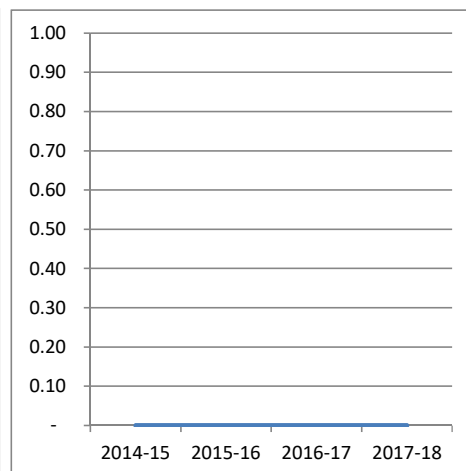
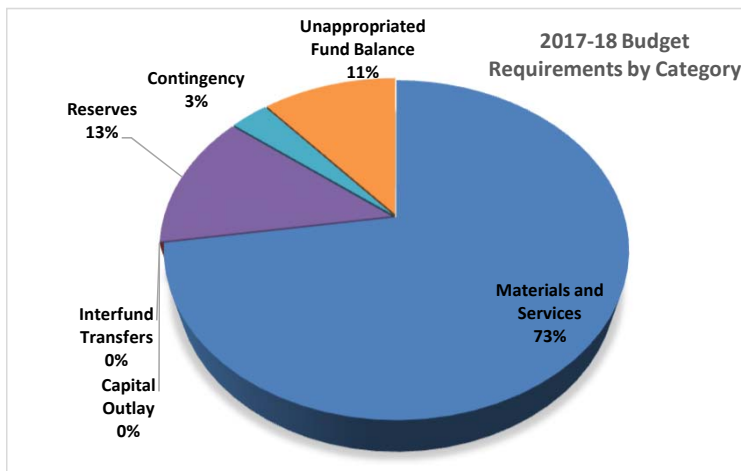
	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Budget
Requirements by Budgetary Category				
Materials and Services	2,426,534	2,658,133	2,902,094	2,909,839
Capital Outlay	83,029	23,956	171,550	100
Subtotal Current Expenditures	2,509,563	2,682,089	3,073,644	2,909,939
Interfund Transfers	14,791	51,000	42,814	-
Reserves	-	-	644,808	522,431
Contingency	-	-	137,565	127,204
Unappropriated Fund Balance	2,067,274	2,045,345	450,000	450,000
Subtotal Noncurrent Expenditures	2,082,065	2,096,345	1,275,187	1,099,635
Total Requirements by Budgetary Category	4,591,628	4,778,434	4,348,831	4,009,574

Requirements by Fund				
Library Service District (2510)	3,634,800	3,860,393	3,472,473	3,422,043
Reserve Fund (2511)	956,828	918,041	876,358	587,531
Total Requirements by Fund	4,591,628	4,778,434	4,348,831	4,009,574

Resources by Budgetary Category				
Taxes	2,520,347	2,528,116	2,386,565	2,448,096
Licenses, Fees and Permits	8,162	8,233	6,200	22,000
Intergovernmental	93,056	62,355	38,563	38,372
Charges for Services	32,527	29,500	23,172	8,372
Investment Earnings	6,808	22,776	8,800	9,000
Interfund Transfers	14,791	53,360	42,814	-
Miscellaneous	8,739	6,820	1,500	1,150
Beginning Fund Balance	1,907,198	2,067,274	1,841,217	1,482,584
Total Resources by Budgetary Category	4,591,628	4,778,434	4,348,831	4,009,574

Full-Time Employee Equivalents	-	-	-	-
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Mandate	Total Cost	Personnel Services	FTE
Library Service District	3,422,043	-	-
Library Reserve	587,531	-	-
Total Mandates	4,009,574	-	-



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General Ledger

Budget Analysis

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 Fiscal Year: 2018



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				2511	Klamath Cty Library Reserve					
				5010	Library Service District					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	3060-5000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-5000-4351	Sales & Donations	0.00	0.00	0.00	0.00	0.00
Charges for Service Totals:						0.00	0.00	0.00	0.00	0.00
				R41	Interest					
2,534.72	5,172.06	3,000.00	0.00	3060-5000-4495	Investments - Interest On	0.00	3,000.00	3,000.00	0.00	0.00
Interest Totals:						0.00	3,000.00	3,000.00	0.00	0.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	3060-5000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
14,791.00	51,000.00	42,814.00	0.00	3060-5000-4951	Trans - Library	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					
939,502.10	861,869.35	830,544.00	0.00	3060-5000-4995	Beginning Fund Balance	0.00	584,531.00	584,531.00	0.00	0.00
Fund Balances Totals:						0.00	584,531.00	584,531.00	0.00	0.00
REVENUES TOTALS:						0.00	587,531.00	587,531.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	3060-5000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
289.00	0.00	30,000.00	0.00	3060-5000-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	30,000.00	0.00	3060-5000-6332	Computer Equipment	0.00	15,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-5000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
11,257.96	0.00	0.00	0.00	3060-5000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-5000-6613	ElectSupplies & Repairs	0.00	0.00	0.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	0.00	0.00	0.00	3060-5000-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
11,546.96	0.00	60,000.00	0.00		Material and Services Totals:	0.00	15,000.00	15,000.00	0.00	0.00
87.00	0.00	0.00	0.00	E21	Interdepartmental Charges					
295.51	0.00	0.00	0.00	3060-5000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
				3060-5000-6999	Permits - Internal	0.00	0.00	0.00	0.00	0.00
382.51	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E30	Capital Outlay					
0.00	0.00	0.00	0.00	3060-5000-7000	Equipment	0.00	0.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-5000-7002	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-5000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-5000-7004	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	23,956.00	0.00	0.00	3060-5000-7011	Vehicles Other	0.00	0.00	0.00	0.00	0.00
83,029.00	0.00	171,550.00	0.00	3060-5000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
83,029.00	23,956.00	171,550.00	0.00		Capital Outlay Totals:	0.00	0.00	100.00	0.00	0.00
0.00	0.00	0.00	0.00	E80	Contingencies					
				3060-5000-9800	Operating Contingency	0.00	0.00	50,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	50,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	3060-5000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	141,678.00	0.00	3060-5000-9910	Reserve Capital Outlay	0.00	174,061.00	123,961.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-5000-9911	Reserve Future Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-5000-9912	Reserve Future Computer Equip	0.00	0.00	0.00	0.00	0.00
0.00	0.00	45,800.00	0.00	3060-5000-9913	Reserve Future Vehicles	0.00	54,600.00	54,600.00	0.00	0.00
0.00	0.00	457,330.00	0.00	3060-5000-9914	Reserve Future Bldg Improvments	0.00	343,870.00	343,870.00	0.00	0.00
0.00	0.00	644,808.00	0.00		Fund Balance & Reserves Totals:	0.00	572,531.00	522,431.00	0.00	0.00
861,869.35	894,085.41	0.00	0.00	E90	Unappropriated Fund Balance					
				3060-5000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
861,869.35	894,085.41	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
956,827.82	918,041.41	876,358.00	0.00		EXPENDITURES TOTALS:	0.00	587,531.00	587,531.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
956,827.82	918,041.41	876,358.00	0.00		DEPARTMENT REVENUES	0.00	587,531.00	587,531.00	0.00	0.00
956,827.82	918,041.41	876,358.00	0.00		DEPARTMENT EXPENSES	0.00	587,531.00	587,531.00	0.00	0.00
0.00	0.00	0.00	0.00		Library Service District Totals:	0.00	0.00	0.00	0.00	0.00
956,827.82	918,041.41	876,358.00	0.00		FUND REVENUES	0.00	587,531.00	587,531.00	0.00	0.00
956,827.82	918,041.41	876,358.00	0.00		FUND EXPENSES	0.00	587,531.00	587,531.00	0.00	0.00
0.00	0.00	0.00	0.00		Klamath Cty Library Reserve Total:	0.00	0.00	0.00	0.00	0.00
956,827.82	918,041.41	876,358.00	0.00		REPORT REVENUES	0.00	587,531.00	587,531.00	0.00	0.00
956,827.82	918,041.41	876,358.00	0.00		REPORT EXPENSES	0.00	587,531.00	587,531.00	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: vnoel
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 Fiscal Year: 2018



2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
				2510	Klamath Cty Library Serv Dist					
				5010	Library Service District					
				R10	Property Taxes					
2,304,254.15	2,400,758.62	2,326,565.00	0.00	5011-5000-4001	Property Taxes - Current	0.00	2,373,096.00	2,373,096.00	0.00	0.00
207,757.24	121,610.40	60,000.00	0.00	5011-5000-4001	Property Taxes - Prior	0.00	75,000.00	75,000.00	0.00	0.00
2,512,011.39	2,522,369.02	2,386,565.00	0.00		Property Taxes Totals:	0.00	2,448,096.00	2,448,096.00	0.00	0.00
				R11	Other Taxes					
8,336.10	5,746.85	0.00	0.00	5011-5000-4010	Tax Offsets	0.00	0.00	0.00	0.00	0.00
8,336.10	5,746.85	0.00	0.00		Other Taxes Totals:	0.00	0.00	0.00	0.00	0.00
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	5011-5000-4100	Fees, Licenses and Permits	0.00	22,000.00	22,000.00	0.00	0.00
724.78	918.90	700.00	0.00	5011-5000-4151	Request Fees	0.00	0.00	0.00	0.00	0.00
7,437.79	7,314.07	5,500.00	0.00	5011-5000-4151	Lost and Damaged Fees	0.00	0.00	0.00	0.00	0.00
8,162.57	8,232.97	6,200.00	0.00		Licenses, Fees and Permits Totals:	0.00	22,000.00	22,000.00	0.00	0.00
				R30	Charges for Service					
0.00	0.00	0.00	0.00	5011-5000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
8,038.93	9,529.75	6,000.00	0.00	5011-5000-4301	Copies	0.00	6,500.00	6,500.00	0.00	0.00
1,830.00	1,872.00	1,872.00	0.00	5011-5000-4305	Rental Income	0.00	1,872.00	1,872.00	0.00	0.00
1,380.00	800.00	300.00	0.00	5011-5000-4351	Sales & Donations	0.00	0.00	0.00	0.00	0.00
16,277.71	17,298.51	15,000.00	0.00	5011-5000-4351	Overdue Notice Charge	0.00	0.00	0.00	0.00	0.00
27,526.64	29,500.26	23,172.00	0.00		Charges for Service Totals:	0.00	8,372.00	8,372.00	0.00	0.00
				R31	Interdepartmental Charges					
5,000.00	0.00	0.00	0.00	5011-5000-4398	Intradepartmental Service Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
5,000.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
8,739.09	6,820.22	1,500.00	0.00	5011-5000-4400	Miscellaneous	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-4401	Donations	0.00	150.00	150.00	0.00	0.00
8,739.09	6,820.22	1,500.00	0.00		Other Local Revenue Totals:	0.00	1,150.00	1,150.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	5011-0000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
4,273.32	17,603.60	5,800.00	0.00	5011-5000-4495	Investments - Interest On	0.00	6,000.00	6,000.00	0.00	0.00
4,273.32	17,603.60	5,800.00	0.00		Interest Totals:	0.00	6,000.00	6,000.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	5011-5000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R50	Federal Government					
3,775.93	3,341.87	0.00	0.00	5011-5000-4603	Fish & Wildlife	0.00	0.00	0.00	0.00	0.00
3,775.93	3,341.87	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	18,563.00	0.00	5011-5000-4500	Grants - State	0.00	18,372.00	18,372.00	0.00	0.00
69,883.63	40,449.95	20,000.00	0.00	5011-5000-4502	State Board of Forestry	0.00	20,000.00	20,000.00	0.00	0.00
19,396.00	18,563.00	0.00	0.00	5011-5000-4551	Per Capita State Aid	0.00	0.00	0.00	0.00	0.00
89,279.63	59,012.95	38,563.00	0.00		State of Oregon Totals:	0.00	38,372.00	38,372.00	0.00	0.00
				R70	Interfund Transfers					
0.00	2,360.00	0.00	0.00	5011-5000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-4913	Trans - Property Sales	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-4951	Trans - Law Library	0.00	0.00	0.00	0.00	0.00
0.00	2,360.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
967,695.48	1,205,404.83	1,010,673.00	0.00	5011-5000-4995	Beginning Fund Balance	0.00	898,053.00	898,053.00	0.00	0.00
967,695.48	1,205,404.83	1,010,673.00	0.00		Fund Balances Totals:	0.00	898,053.00	898,053.00	0.00	0.00
3,634,800.15	3,860,392.57	3,472,473.00	0.00	E10	REVENUES TOTALS: Personnel Services	0.00	3,422,043.00	3,422,043.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
0.00	0.00	0.00	0.00	5011-5000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-5140	Retirement - General	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
				E11	Interdepartmental Charges					
0.00	0.00	0.00	0.00	5011-5000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-5157	Workmans Compensation	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
				E20	Material and Services					
257.40	175.00	150.00	0.00	5011-5000-6001	Advertising	0.00	200.00	200.00	0.00	0.00
39,461.00	38,877.00	46,000.00	0.00	5011-5000-6100	Insurance	0.00	41,000.00	41,000.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00
7,699.94	8,223.03	17,700.00	0.00	5011-5000-6200	Contract Services	0.00	62,000.00	62,000.00	0.00	0.00
849.18	1,283.17	200.00	0.00	5011-5000-6203	Legal Notice Publish	0.00	200.00	200.00	0.00	0.00
900.00	281.25	75.00	0.00	5011-5000-6222	Microfilm or Microfiche	0.00	0.00	0.00	0.00	0.00
5,800.00	6,000.00	5,300.00	0.00	5011-5000-6231	Audit Fees	0.00	6,250.00	6,250.00	0.00	0.00
0.00	170.00	170.00	0.00	5011-5000-6232	Software Support	0.00	25,500.00	25,500.00	0.00	0.00
0.00	5,075.00	900.00	0.00	5011-5000-6233	Website Hosting Services	0.00	900.00	900.00	0.00	0.00
4.00	14.99	8.00	0.00	5011-5000-6234	Lock Repair & Replace	0.00	8.00	8.00	0.00	0.00
519.80	299.40	300.00	0.00	5011-5000-6234	Security & Alarms	0.00	300.00	300.00	0.00	0.00
22,592.46	22,503.78	23,000.00	0.00	5011-5000-6270	On-Line Cataloging System	0.00	0.00	0.00	0.00	0.00
36,221.21	39,613.54	45,000.00	0.00	5011-5000-6271	On-Line Databases	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-6271	State Aid Youth Services	0.00	0.00	0.00	0.00	0.00
56.29	546.83	300.00	0.00	5011-5000-6300	Donations	0.00	150.00	150.00	0.00	0.00
3,506.29	3,395.75	3,200.00	0.00	5011-5000-6310	Dues	0.00	2,800.00	2,800.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-6310	Fees	0.00	520.00	520.00	0.00	0.00

2015	2016	2017	2017			2018	2018	2018	2018	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00	5011-5000-6311	Credit Card Fees	0.00	460.00	460.00	0.00	0.00
894.56	1,001.18	1,000.00	0.00	5011-5000-6330	Office Equipment	0.00	2,000.00	2,000.00	0.00	0.00
17,375.12	32,999.31	20,000.00	0.00	5011-5000-6331	Office Furniture	0.00	1,000.00	1,000.00	0.00	0.00
21,439.77	24,761.38	20,000.00	0.00	5011-5000-6331	Computer Software	0.00	2,000.00	2,000.00	0.00	0.00
12,572.95	3,221.58	6,000.00	0.00	5011-5000-6332	Computer Equipment	0.00	1,500.00	1,500.00	0.00	0.00
3,462.67	2,763.27	3,000.00	0.00	5011-5000-6333	Vehicle Fuel	0.00	3,000.00	3,000.00	0.00	0.00
19,851.25	20,453.24	18,563.00	0.00	5011-5000-6336	State Reading Grants	0.00	0.00	0.00	0.00	0.00
0.00	48.51	50.00	0.00	5011-5000-6404	Special Assessments	0.00	50.00	50.00	0.00	0.00
28.98	606.17	170.00	0.00	5011-5000-6517	Refunds	0.00	170.00	170.00	0.00	0.00
52,595.84	52,770.84	54,000.00	0.00	5011-5000-6530	Rent	0.00	52,771.00	52,771.00	0.00	0.00
166.50	255.00	360.00	0.00	5011-5000-6531	Equipment Rent	0.00	300.00	300.00	0.00	0.00
4,133.98	1,164.67	5,000.00	0.00	5011-5000-6536	Vehicle Maint & Repair	0.00	2,000.00	2,000.00	0.00	0.00
20,581.57	19,315.55	20,000.00	0.00	5011-5000-6537	Collection Maintenance	0.00	0.00	0.00	0.00	0.00
12,418.81	25,756.38	13,500.00	0.00	5011-5000-6538	Building Maint & Repair	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	1,000.00	0.00	5011-5000-6539	Grounds Maint & Repair	0.00	3,000.00	3,000.00	0.00	0.00
1,616.66	1,172.71	1,600.00	0.00	5011-5000-6600	Supplies - Office	0.00	600.00	600.00	0.00	0.00
715.50	1,114.50	1,000.00	0.00	5011-5000-6601	Supplies - Other	0.00	21,500.00	21,500.00	0.00	0.00
1,580.55	1,781.62	1,500.00	0.00	5011-5000-6602	Copier Maint & Supplies	0.00	1,500.00	1,500.00	0.00	0.00
2,304.51	1,435.36	1,200.00	0.00	5011-5000-6603	Postage	0.00	1,200.00	1,200.00	0.00	0.00
15,636.75	14,229.59	16,000.00	0.00	5011-5000-6604	Publications & Periodicals	0.00	350,000.00	350,000.00	0.00	0.00
6,295.76	3,402.55	2,000.00	0.00	5011-5000-6605	Printing	0.00	1,500.00	1,500.00	0.00	0.00
266.72	363.13	400.00	0.00	5011-5000-6612	Janitorial Supplies	0.00	400.00	400.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-6613	Elect Supplies & Repairs	0.00	0.00	0.00	0.00	0.00
177,683.39	182,451.45	210,000.00	0.00	5011-5000-6650	Books	0.00	0.00	0.00	0.00	0.00
84.04	186.75	200.00	0.00	5011-5000-6650	Lost & Damaged	0.00	0.00	0.00	0.00	0.00
68,439.90	85,736.55	96,000.00	0.00	5011-5000-6651	Audio-Visual Material	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-6651	Memorial Collection	0.00	0.00	0.00	0.00	0.00
0.00	9,616.09	12,000.00	0.00	5011-5000-6700	Travel & Training	0.00	8,000.00	8,000.00	0.00	0.00
2,911.08	0.00	0.00	0.00	5011-5000-6701	Supv Travel & Training	0.00	0.00	0.00	0.00	0.00
2,771.85	0.00	0.00	0.00	5011-5000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
5,140.42	3,939.25	3,000.00	0.00	5011-5000-6750	Utilities - Gas	0.00	3,500.00	3,500.00	0.00	0.00
1,610.64	759.09	1,500.00	0.00	5011-5000-6751	Utilities - Water & Sewer	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-6751	Utilities - Geothermal	0.00	0.00	0.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
11,961.77	8,457.75	7,500.00	0.00	5011-5000-6752	Utilities - Electricity	0.00	7,500.00	7,500.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
813.46	614.23	600.00	0.00	5011-5000-6753	Garbage Pickup	0.00	600.00	600.00	0.00	0.00
28,113.93	21,319.44	17,000.00	0.00	5011-5000-6755	Telephone	0.00	16,000.00	16,000.00	0.00	0.00
11,681.76	19,559.18	20,000.00	0.00	5011-5000-6756	Data Service Charges	0.00	18,000.00	18,000.00	0.00	0.00
623,018.26	667,715.06	696,446.00	0.00		Material and Services Totals:	0.00	649,879.00	649,879.00	0.00	0.00
				E21	Interdepartmental Charges					
227,069.00	208,873.00	145,926.00	0.00	5011-5000-6990	Internal Services	0.00	149,485.00	149,485.00	0.00	0.00
185,498.00	211,934.00	209,352.00	0.00	5011-5000-6991	Facility Services	0.00	216,144.00	216,144.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-6992	Tech Maint Hardware Chg	0.00	0.00	0.00	0.00	0.00
14,043.00	14,725.00	16,500.00	0.00	5011-5000-6993	Tech Maint User Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
1,325,427.61	1,531,542.29	1,749,347.00	0.00	5011-5000-6998	Personnel Services Contract	0.00	1,835,307.00	1,835,307.00	0.00	0.00
23.28	23.28	23.00	0.00	5011-5000-6998	Fees - Internal	0.00	24.00	24.00	0.00	0.00
0.00	309.87	0.00	0.00	5011-5000-6999	Contract Services - Internal	0.00	20,000.00	20,000.00	0.00	0.00
16,584.46	15,773.83	16,000.00	0.00	5011-5000-6999	Office Supplies - Internal	0.00	18,000.00	18,000.00	0.00	0.00
7,048.79	6,130.58	6,500.00	0.00	5011-5000-6999	Postage - Internal	0.00	6,000.00	6,000.00	0.00	0.00
15,891.92	1,105.54	2,000.00	0.00	5011-5000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
1,791,586.06	1,990,417.39	2,145,648.00	0.00		Interdepartmental Charges Totals:	0.00	2,244,960.00	2,244,960.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	5011-5000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-7002	Office Furniture	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-7003	Computer Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-7004	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	5011-5000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	5011-5000-9004	Trans - Building Reserve	0.00	0.00	0.00	0.00	0.00
14,791.00	51,000.00	42,814.00	0.00	5011-5000-9501	Trans - Library Reserve	0.00	0.00	0.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
14,791.00	51,000.00	42,814.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	137,565.00	0.00	E80	Contingencies					
				5011-5000-9800	Operating Contingency	0.00	77,204.00	77,204.00	0.00	0.00
0.00	0.00	137,565.00	0.00		Contingencies Totals:	0.00	77,204.00	77,204.00	0.00	0.00
0.00	0.00	0.00	0.00	E81	Fund Balance & Reserves					
				5011-5000-9900	Reserve Future Expenditures	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	0.00
1,205,404.83	1,151,260.12	450,000.00	0.00	E90	Unappropriated Fund Balance					
				5011-5000-9990	Unappropriated Fund Balance	0.00	450,000.00	450,000.00	0.00	0.00
1,205,404.83	1,151,260.12	450,000.00	0.00		Unappropriated Fund Balance Total	0.00	450,000.00	450,000.00	0.00	0.00
3,634,800.15	3,860,392.57	3,472,473.00	0.00		EXPENDITURES TOTALS:	0.00	3,422,043.00	3,422,043.00	0.00	0.00
3,634,800.15	3,860,392.57	3,472,473.00	0.00		DEPARTMENT REVENUES	0.00	3,422,043.00	3,422,043.00	0.00	0.00
3,634,800.15	3,860,392.57	3,472,473.00	0.00		DEPARTMENT EXPENSES	0.00	3,422,043.00	3,422,043.00	0.00	0.00
0.00	0.00	0.00	0.00		Library Service District Totals:	0.00	0.00	0.00	0.00	0.00
3,634,800.15	3,860,392.57	3,472,473.00	0.00		FUND REVENUES	0.00	3,422,043.00	3,422,043.00	0.00	0.00
3,634,800.15	3,860,392.57	3,472,473.00	0.00		FUND EXPENSES	0.00	3,422,043.00	3,422,043.00	0.00	0.00
0.00	0.00	0.00	0.00		Klamath Cty Library Serv Dist Tota	0.00	0.00	0.00	0.00	0.00

2015 Actual	2016 Actual	2017 Adopted	2017 Estimated	Account	Description	FTE	2018 Requested	2018 Proposed	2018 Approved	2018 Adopted
3,634,800.15	3,860,392.57	3,472,473.00	0.00		REPORT REVENUES	0.00	3,422,043.00	3,422,043.00	0.00	0.00
3,634,800.15	3,860,392.57	3,472,473.00	0.00		REPORT EXPENSES	0.00	3,422,043.00	3,422,043.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00