

## Klamath County, Oregon 2016-2017 Budget Presentation

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

Agricultural Services Program – These departments/programs provide support and assistance to the agriculture community.

7010 - Taylor Grazing

7020 - Watermaster

7030 - OSU Cooperative Extension (inactive)

7040 - Experiment Station (inactive)

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**Department Mission:**

The Department's mission is to serve the public by practicing and promoting responsible water management through two key goals:

- Directly address Oregon's water supply needs
- Restore and protect stream flows and watersheds in order to ensure the long-term sustainability of Oregon's ecosystems, economy and quality of life.

**Mandated Services:**

ORS chapters 536 through 543, gives the Watermaster authorization to regulate and distribute the public waters of the state. Under Oregon Law, all water is publicly owned. With some exceptions, cities, farmers, factory owners, and other water users must obtain a permit or water right from the Oregon Water Resources Department to use water from any source – whether it is underground, or from lakes or streams. Generally speaking, landowners with water flowing past, through or under their property do not have the right to use that water without a permit from the Department.

**ORS 540.075*****Office and equipment for watermaster***

*(1) The county court or board of county commissioners of each county in which the water district of the watermaster is located shall furnish the watermaster a suitable office and office equipment.*

*(2) If a water district includes all or parts of two or more counties, the office of the watermaster for the water district shall be in the county designated by the Water Resources Director and the county court or board of county commissioners of that county shall provide a suitable office with necessary office equipment for the watermaster. [1985 c.421 §2]*

**ORS 540.080<sup>1</sup>*****Assistant watermasters***

- ***compensation and expenses***
- ***termination***

*(1) With the approval of the Water Resources Director, a watermaster may employ assistants to aid in the discharge of the watermasters duties. The assistants shall take the same oath as the watermaster and shall obey the watermasters instructions. Compensation and actual and necessary traveling expenses of an assistant shall be paid by the county court or board of county commissioners upon certificates of the watermaster by an order made at a regular term when sitting for the transaction of county business. If no provision for such payment is made, the assistants compensation and expenses shall be paid by the water users concerned, as provided in ORS 540.100 (Division of water among user) to 540.130 (Advance payment).*

*(2) The term of service of an assistant watermaster may be terminated at any time by the director or the watermaster. [Amended by 1957 c.546 §3; 1961 c.636 §2; 1985 c.421 §8]*

### **Department Overview:**

Watermasters respond to complaints from water users and determine, in times of water shortage, who has the right to use water. Each summer, as streamflows drop, they regulate junior users to provide more water for senior users. On some streams, there is only enough water to supply users with a right established in the 1800s. All of the more recently established rights will have been regulated off by the Watermaster. A Watermaster works with all of the water users on a given water system to ensure that the users voluntarily comply with the needs of the more senior users. Occasionally, A Watermaster takes more formal actions to obtain the compliance of unlawful water users or those who are engaged in practices that waste water. The waste of water means the continued diversion of more water than is needed to satisfy the specific beneficial use for which the right was granted.

Watermasters and other field staff also provide general information to the public, oversee enforcement of instream water rights, inspect wells and dams for safety violations, and measure and monitor streamflows for management and planning purposes.

### **Successes and Challenges:**

The 2015 irrigation season marked back to back drought conditions under regulation of the Klamath adjudicated rights. Opposed to 2013, the 2014 season was one of management more so than regulation. Regulation still occurred but not to the extent of 2013 (i.e. mass shut off). Implemented by the 2014 Upper Basin Comprehensive Agreement, tribal Specified Instream Flows (SIFs) allowed senior surface water irrigators in the Upper Basin the opportunity to share available water that exceeded the SIFs. This provided the Watermaster's office a unique opportunity to assist in the management of flows in the Sprague and Sycan Rivers.

Historic drought conditions also created some challenges for the Klamath Project. Fortunately, through the Klamath Water and Power Administration's Water User Mitigation Program (WUMP), land-idling and groundwater pumping helped make up a nearly 120,000 acre-foot shortfall to help the project water users scathe through a dismal year with relative success. Unfortunately, with groundwater being used to supplement the surface water shortfall, we continue to see dramatic declines in our aquifer levels within the Klamath Project area. This is a serious concern for the health and reliability of the resource.

### **Budget Overview:**

The Watermaster's office has no major revenue sources and is completely dependent upon the county's general fund. In the past, the state opted to fund office supplies, postage and half of the internet costs for the Watermaster office. Now the state is proposing to fund all of the internet costs and telephone charges. Annual cost increases related to personnel and Material and Services would only allow us to staff up to 1.00 FTE. We have relocated downtown to a cheaper location to continue funding staff full time.

**Significant Changes:**

As you can see from the Budget Overview section above, keeping the Watermaster budget flat has created some budgeting challenges. Largely, we have relocated downtown to a location that is not as suitable for the type of work that we do. This has created a shortfall in the timeliness of our customer service requests. Our office is constantly praised by the efficient manner in responding to the public. My fear is that we are doing the public a disservice by not being able to respond in as timely a fashion as before.

Secondly, and positively, being located in the Government Building presents opportunities for customers to visit our office and other county departments at one convenient location. It also present a more professional working environment and opportunities for staff and myself to network and work with county staff from other county departments.

Lastly, the state realizes the position the county is in with their financial resources and is willing to pick up all of the internet and phone costs accrued by the Watermaster's office.

**Key Issues:**

Water in the Klamath Basin continues to receive worldwide attention and the demand on the Watermaster office continues to rise. There is a vast appreciation in our ability to be local and available. This is a credit to the county and their cooperative relationship with the State's Water Resources Department. Recent fiscal years have been taxing on the Watermaster budget. With every budget year, mandatory administrative costs have risen higher than revenue. It should be noted that expedient service to the public is critical to prevent potential crop damage. This is especially the case in drought years. My fear is that the relocation is just a short-term band aid for the Watermaster budget that will impact the County's water users directly.

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Klamath County, Oregon  
2016-2017 Budget Financial Presentation  
7020 Watermaster

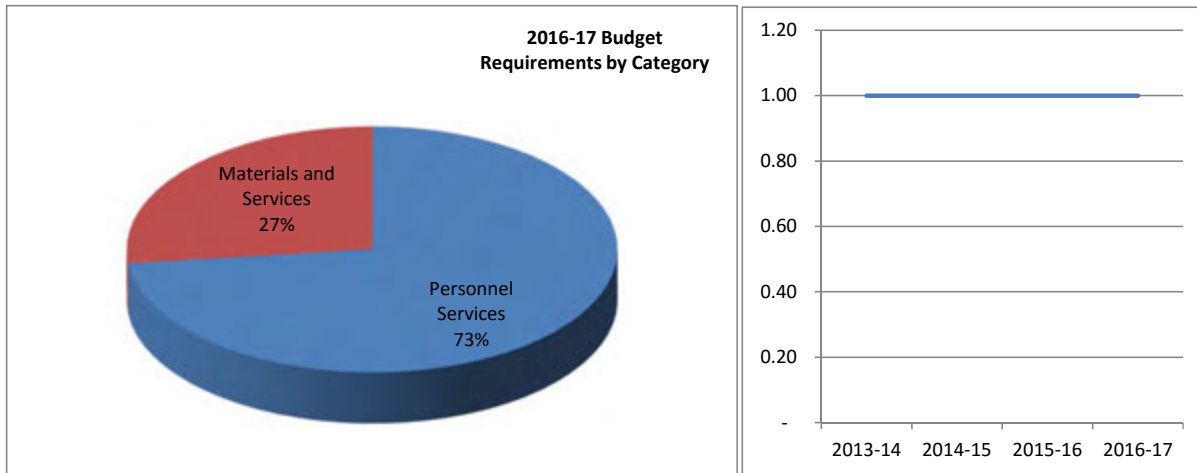
	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	56,946	56,787	59,814	61,174
Materials and Services	22,914	23,554	18,873	22,450
<b>Subtotal Current Expenditures</b>	<b>79,860</b>	<b>80,341</b>	<b>78,687</b>	<b>83,624</b>
Interfund Transfers	-	-	3,253	-
<b>Subtotal Noncurrent Expenditures</b>	<b>-</b>	<b>-</b>	<b>3,253</b>	<b>-</b>
<b>Total Requirements by Budgetary Category</b>	<b>79,860</b>	<b>80,341</b>	<b>81,940</b>	<b>83,624</b>

<b>Requirements by Fund</b>				
General Fund (1000)	79,860	80,341	81,940	83,624
<b>Total Requirements by Fund</b>	<b>79,860</b>	<b>80,341</b>	<b>81,940</b>	<b>83,624</b>

<b>Resources by Budgetary Category</b>				
Charges for Services	-	600	-	600
Interfund Transfers	79,860	79,741	81,940	83,024
<b>Total Resources by Budgetary Category</b>	<b>79,860</b>	<b>80,341</b>	<b>81,940</b>	<b>83,624</b>

<b>Full-Time Employee Equivalents</b>	1.00	1.00	1.00	1.00
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Watermaster	83,624	61,174	1.00
<b>Total Mandates</b>	<b>83,624</b>	<b>61,174</b>	<b>1.00</b>



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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
				1000	General Fund					
				7020	Watermaster					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	7021-7000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	600.00	0.00	0.00	7021-7000-4304	Reimbursements	0.00	600.00	600.00	0.00	0.00
Charges for Service Totals:						0.00	600.00	600.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	7021-7000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Totals:						0.00	0.00	0.00	0.00	0.00
				R70	Interfund Transfers					
79,860.21	79,740.76	81,940.00	0.00	7021-7000-4900	Trans - General Non Dept	0.00	82,043.00	83,024.00	0.00	0.00
Interfund Transfers Totals:						0.00	82,043.00	83,024.00	0.00	0.00
79,860.21	79,740.76	81,940.00	0.00	REVENUES TOTALS:						
				E10	Personnel Services					
37,080.00	36,313.65	37,764.00	0.00	7021-7000-5000	Salaries and Wages	1.00	38,150.00	38,150.00	0.00	0.00
2,742.00	2,672.50	2,889.00	0.00	7021-7000-5110	FICA	0.00	2,918.00	2,918.00	0.00	0.00
29.52	27.78	29.00	0.00	7021-7000-5120	Workmans Compensation Tax	0.00	29.00	29.00	0.00	0.00
9,400.00	10,227.09	11,100.00	0.00	7021-7000-5130	Medical Insurance	0.00	12,060.00	12,060.00	0.00	0.00
20.88	20.05	14.00	0.00	7021-7000-5133	Life Insurance	0.00	14.00	14.00	0.00	0.00
20.40	36.39	183.00	0.00	7021-7000-5134	Short Term Disability	0.00	183.00	183.00	0.00	0.00
5,932.80	6,173.33	6,420.00	0.00	7021-7000-5140	Retirement - General	0.00	6,485.00	6,485.00	0.00	0.00
852.96	635.52	660.00	0.00	7021-7000-5156	Unemployment Compensation	0.00	572.00	572.00	0.00	0.00
867.36	680.34	755.00	0.00	7021-7000-5157	Workmans Compensation	0.00	763.00	763.00	0.00	0.00
Personnel Services Totals:						1.00	61,174.00	61,174.00	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	0.00	0.00	E20	Material and Services					
				7021-7000-6208	Moving Expenses	0.00	0.00	0.00	0.00	0.00
1,000.00	1,000.00	1,000.00	0.00	7021-7000-6401	County Share District II	0.00	1,000.00	1,000.00	0.00	0.00
53.64	0.00	0.00	0.00	7021-7000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	2,790.00	0.00	7021-7000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
208.68	0.00	0.00	0.00	7021-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,813.97	1,554.65	0.00	0.00	7021-7000-6755	Telephone	0.00	1,500.00	1,500.00	0.00	0.00
0.00	1,200.00	0.00	0.00	7021-7000-6756	Data Service Charges	0.00	1,200.00	1,200.00	0.00	0.00
3,076.29	3,754.65	3,790.00	0.00		Material and Services Totals:	0.00	3,700.00	3,700.00	0.00	0.00
				E21	Interdepartmental Charges					
9,803.00	10,104.00	9,967.00	0.00	7021-7000-6990	Internal Services	0.00	10,974.00	12,095.00	0.00	0.00
7,915.00	7,781.00	6,500.00	0.00	7021-7000-6991	Facility Services	0.00	6,062.00	6,062.00	0.00	0.00
305.00	0.00	0.00	0.00	7021-7000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
632.00	657.00	630.00	0.00	7021-7000-6994	Risk Management	0.00	247.00	107.00	0.00	0.00
1,183.00	1,229.00	1,239.00	0.00	7021-7000-6995	Insurance Liability	0.00	486.00	486.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	28.46	0.00	0.00	7021-7000-6999	Postage - Internal	0.00	0.00	0.00	0.00	0.00
19,838.00	19,799.46	18,336.00	0.00		Interdepartmental Charges Totals:	0.00	17,769.00	18,750.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	7021-7000-9003	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
79,860.21	80,340.76	81,940.00	0.00		EXPENDITURES TOTALS:	1.00	82,643.00	83,624.00	0.00	0.00
79,860.21	80,340.76	81,940.00	0.00		DEPARTMENT REVENUES	0.00	82,643.00	83,624.00	0.00	0.00
79,860.21	80,340.76	81,940.00	0.00		DEPARTMENT EXPENSES	1.00	82,643.00	83,624.00	0.00	0.00
0.00	0.00	0.00	0.00		Watermaster Totals:	(1.00)	0.00	0.00	0.00	0.00

<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>			<b>2017</b>	<b>2017</b>	<b>2017</b>	<b>2017</b>	
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>FTE</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
79,860.21	80,340.76	81,940.00	0.00		FUND REVENUES	0.00	82,643.00	83,624.00	0.00	0.00
79,860.21	80,340.76	81,940.00	0.00		FUND EXPENSES	1.00	82,643.00	83,624.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(1.00)	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
79,860.21	80,340.76	81,940.00	0.00		REPORT REVENUES	0.00	82,643.00	83,624.00	0.00	0.00
79,860.21	80,340.76	81,940.00	0.00		REPORT EXPENSES	1.00	82,643.00	83,624.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.00)	0.00	0.00	0.00	0.00

Klamath County, Oregon  
 2016-2017 Budget Financial Presentation  
 7010 Taylor Grazing

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
<b><u>Requirements by Budgetary Category</u></b>				
Materials and Services	3,955	3,872	4,000	4,000
<b>Total Requirements by Budgetary Category</b>	<b>3,955</b>	<b>3,872</b>	<b>4,000</b>	<b>4,000</b>
<b><u>Requirements by Fund</u></b>				
Taylor Grazing (2030)	3,955	3,872	4,000	4,000
<b>Total Requirements by Fund</b>	<b>3,955</b>	<b>3,872</b>	<b>4,000</b>	<b>4,000</b>
<b><u>Resources by Budgetary Category</u></b>				
Intergovernmental	3,955	3,872	4,000	4,000
<b>Total Resources by Budgetary Category</b>	<b>3,955</b>	<b>3,872</b>	<b>4,000</b>	<b>4,000</b>

<b>Full-Time Employee Equivalents</b>	-	-	-	-
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<b><u>Mandate</u></b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Taylor Grazing	4,000	-	-
<b>Total Mandates</b>	<b>4,000</b>	<b>-</b>	<b>-</b>

The purpose of this fund is to provide for a fund to aggregate resources provided by Taylor Grazing Act to be passed through to the grazing districts in Klamath County. Pursuant to ORS 293.575 this fund was established to provide for this process.

**293.575 Distribution of funds received under the Taylor Grazing Act; Taylor Grazing Fund.** (1) Except for a distribution charge that shall be deducted to meet expenses incurred by the Oregon Department of Administrative Services in administering this section, all funds received from the United States Government as a distributive share of the amounts collected by the United States Government under the provisions of the Act of Congress of June 28, 1934, public document No. 482, known as the Taylor Grazing Act, and any Act amendatory thereof shall, upon receipt by the State Treasurer be credited to a special fund in the State Treasury to be known as the Taylor Grazing Fund and shall be distributed to the several counties in which such public lands are located. The distribution charge shall be 60 cents per county and is in addition to the transaction charge approved for the department during the budgetary process. The amount of the distribution charges is continuously appropriated to the department to meet expenses incurred in administering this section. The department shall ascertain from the proper United States officers, having the records of receipts from grazing permits and leased public lands, the amount of receipts from such sources in this state for each year for which money is received by the state. A separate account shall be kept of the sum received from each grazing district and lease of public lands, which sum shall be segregated by the department and paid to the county in which the grazing district or leased public land is located, based on the number of animal unit months contained in the grazing district or leased public land within the county from which the moneys are collected. However, where the grazing district or leased public land is located in more than one county, each shall receive such proportional amount of the sum as the animal unit months of such grazing district or leased public land included within the boundary of such county shall bear to the total animal unit months of such grazing district or lease. (2) As used in this section, "animal unit months" means the amount of forage required to sustain a bovine animal for one month.

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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	0.00	0.00	2030 7010 R41 0000-7000-4495	Treasurer Taylor Grazing Taylor Grazing Interest Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00	R50 0000-7000-4671	Federal Government Taylor Grazing Federal Appr	0.00	0.00	4,000.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		Federal Government Totals:	0.00	0.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	R90 0000-7000-4995	Fund Balances Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		REVENUES TOTALS:	0.00	0.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E10 0000-7000-5000	Personnel Services Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-7000-5157	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
3,955.21	3,871.74	4,000.00	0.00	E20 0000-7000-6206	Material and Services Special Projects	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-7000-6420	United States Government	0.00	0.00	4,000.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		Material and Services Totals:	0.00	0.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E40 0000-7000-8002	Debt Service Note Payable Interest	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	0.00	0.00		Debt Service 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	0000-7000-9990	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
3,955.21	3,871.74	4,000.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	4,000.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		DEPARTMENT REVENUES	0.00	0.00	4,000.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Taylor Grazing Totals:	0.00	0.00	0.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		FUND REVENUES	0.00	0.00	4,000.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		FUND EXPENSES	0.00	0.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Treasurer Taylor Grazing Totals:	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
3,955.21	3,871.74	4,000.00	0.00		REPORT REVENUES	0.00	0.00	4,000.00	0.00	0.00
3,955.21	3,871.74	4,000.00	0.00		REPORT EXPENSES	0.00	0.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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Klamath County, Oregon  
2016-2017 Budget Financial Presentation  
7030 OSU Extension

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
<b><u>Requirements by Budgetary Category</u></b>				
Personnel Services	72,069	36,094	-	-
Materials and Services	138,435	177,305	96,865	
<b>Subtotal Current Expenditures</b>	<b>210,504</b>	<b>213,399</b>	<b>96,865</b>	-
<b>Total Requirements by Budgetary Category</b>	<b>210,504</b>	<b>213,399</b>	<b>96,865</b>	-
<b><u>Requirements by Fund</u></b>				
General Fund (1000)	210,504	213,399	96,865	
<b>Total Requirements by Fund</b>	<b>210,504</b>	<b>213,399</b>	<b>96,865</b>	-
<b><u>Resources by Budgetary Category</u></b>				
Interfund Transfers	210,504	203,492	96,865	
Sale of Capital Assets	-	9,907	-	-
<b>Total Resources by Budgetary Category</b>	<b>210,504</b>	<b>213,399</b>	<b>96,865</b>	-

<b>Full-Time Employee Equivalents</b>	1.70	1.75	-	-
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<b><u>Mandate</u></b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
OSU Extension	-	-	-
<b>Total Mandates</b>	<b>-</b>	<b>-</b>	<b>-</b>

This department previously provided support services to Oregon State University's Extension Service in Klamath County. In May of 2015, the voters passed a ballot measure creating the Klamath County Extension Service District. Revenues and expenditures related to providing these services were transferred to the new district.

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# General Ledger

## Budget Analysis

User: jlink  
 Printed: 03/21/2016 - 5:05PM  
 Fiscal Year: 2017



2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	9,906.64	0.00	0.00	1000 7030 R42 7031-7000-4499	General Fund OSU Extension Sale of Capital Assets Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	9,906.64	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R51 7031-7000-4500	State of Oregon 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
206,975.00	189,551.51	96,865.00	0.00	R70 7031-7000-4900	Interfund Transfers Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
3,529.45	13,940.51	0.00	0.00	7031-7000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
210,504.45	203,492.02	96,865.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
210,504.45	213,398.66	96,865.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
56,000.69	26,464.56	0.00	0.00	E10 7031-7000-5000	Personnel Services Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
764.94	0.00	0.00	0.00	7031-7000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
4,342.55	2,024.55	0.00	0.00	7031-7000-5110	FICA	0.00	0.00	0.00	0.00	0.00
51.45	24.16	0.00	0.00	7031-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	2,100.00	0.00	0.00	7031-7000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
38.28	17.40	0.00	0.00	7031-7000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
37.40	19.50	0.00	0.00	7031-7000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
8,202.08	4,468.87	0.00	0.00	7031-7000-5140	Retirement - General	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
1,305.59	463.11	0.00	0.00	7031-7000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,326.49	511.74	0.00	0.00	7031-7000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
72,069.47	36,093.89	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
37,313.48	733.85	0.00	0.00	7031-7000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	429.26	0.00	0.00	7031-7000-6203	Legal Notice Publish	0.00	0.00	0.00	0.00	0.00
0.00	1,878.25	0.00	0.00	7031-7000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	111,962.00	74,920.00	0.00	7031-7000-6412	Oregon State University	0.00	0.00	0.00	0.00	0.00
800.00	0.00	0.00	0.00	7031-7000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
11,470.00	0.00	0.00	0.00	7031-7000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
5,400.00	0.00	0.00	0.00	7031-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
11,200.00	0.00	0.00	0.00	7031-7000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
4,742.50	2,240.41	0.00	0.00	7031-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
6,920.00	0.00	0.00	0.00	7031-7000-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
77,845.98	117,243.77	74,920.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
10,240.00	15,359.00	16,455.00	0.00	7031-7000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
40,209.00	43,019.00	0.00	0.00	7031-7000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
3,530.00	586.00	1,851.00	0.00	7031-7000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
6,610.00	1,097.00	3,639.00	0.00	7031-7000-6995	Insurance Liability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
60,589.00	60,061.00	21,945.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	7031-7000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-7011	Vehicles Other	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	7031-7000-9003	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
210,504.45	213,398.66	96,865.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00



<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2016</b>			<b>2017</b>	<b>2017</b>	<b>2017</b>	<b>2017</b>	
<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimated</b>	<b>Account</b>	<b>Description</b>	<b>FTE</b>	<b>Requested</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
210,504.45	213,398.66	96,865.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
210,504.45	213,398.66	96,865.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		OSU Extension Totals:	0.00	0.00	0.00	0.00	0.00
210,504.45	213,398.66	96,865.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
210,504.45	213,398.66	96,865.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	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
210,504.45	213,398.66	96,865.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
210,504.45	213,398.66	96,865.00	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

Klamath County, Oregon  
2016-2017 Budget Financial Presentation  
7040 Experiment Station

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
<b><u>Requirements by Budgetary Category</u></b>				
Personnel Services	57,500	23,609	-	-
Materials and Services	30,579	78,551	52,255	
<b>Subtotal Current Expenditures</b>	<b>88,079</b>	<b>102,160</b>	<b>52,255</b>	-
Interfund Transfers	-	27,155	-	-
Unappropriated Fund Balance	24,430	-	-	-
<b>Subtotal Noncurrent Expenditures</b>	<b>24,430</b>	<b>27,155</b>	-	-
<b>Total Requirements by Budgetary Category</b>	<b>112,509</b>	<b>129,315</b>	<b>52,255</b>	-

<b><u>Requirements by Fund</u></b>				
General Fund (1000)	74,743	102,160	52,255	
Experiment Station (2720)	37,766	27,155	-	-
<b>Total Requirements by Fund</b>	<b>112,509</b>	<b>129,315</b>	<b>52,255</b>	-

<b><u>Resources by Budgetary Category</u></b>				
Charges for Services	232	2,674	-	-
Investment Earnings	130	51	-	-
Interfund Transfers	74,743	102,160	52,255	
Beginning Fund Balance	37,404	24,430	-	-
<b>Total Resources by Budgetary Category</b>	<b>112,509</b>	<b>129,315</b>	<b>52,255</b>	-

<b>Full-Time Employee Equivalent</b>	1.96	1.00	-	-
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<b><u>Mandate</u></b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Experiment Station	-	-	-
<b>Total Mandates</b>	<b>-</b>	<b>-</b>	<b>-</b>

This department previously provided support services to Oregon State University's Experiment Station in Klamath County. In May of 2015, the voters passed a ballot measure creating the Klamath County Extension Service District. Revenues and expenditures related to providing these services were transferred to the new district.

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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
				1000	General Fund					
				7040	Experiment Station					
				R70	Interfund Transfers					
74,742.85	75,004.40	52,255.00	0.00	7041-7000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	27,155.27	0.00	0.00	7041-7000-4974	Trans - Field Research	0.00	0.00	0.00	0.00	0.00
74,742.85	102,159.67	52,255.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
74,742.85	102,159.67	52,255.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
31,483.23	14,968.64	0.00	0.00	7041-7000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
2,480.30	1,131.26	0.00	0.00	7041-7000-5110	FICA	0.00	0.00	0.00	0.00	0.00
29.11	13.20	0.00	0.00	7041-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
9,450.30	4,354.16	0.00	0.00	7041-7000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	20.84	0.00	0.00	7041-7000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
20.88	8.70	0.00	0.00	7041-7000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
20.40	9.75	0.00	0.00	7041-7000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
5,037.38	2,544.65	0.00	0.00	7041-7000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
730.76	261.96	0.00	0.00	7041-7000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
762.08	296.12	0.00	0.00	7041-7000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
50,014.44	23,609.28	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
214.99	0.00	0.00	0.00	7041-7000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
4,500.00	6,545.57	0.00	0.00	7041-7000-6405	Irrigation Taxes	0.00	0.00	0.00	0.00	0.00
0.00	52,138.00	0.00	0.00	7041-7000-6412	Oregon State University	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
70.00	0.00	0.00	0.00	7041-7000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
1,439.42	689.82	0.00	0.00	7041-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
6,224.41	59,373.39	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
10,240.00	5,670.00	143.00	0.00	7041-7000-6990	Internal Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	40,278.00	0.00	7041-7000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
2,877.00	4,702.00	3,990.00	0.00	7041-7000-6994	Risk Management	0.00	0.00	0.00	0.00	0.00
5,387.00	8,805.00	7,844.00	0.00	7041-7000-6995	Insurance Liability	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
18,504.00	19,177.00	52,255.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	7041-7000-9003	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
74,742.85	102,159.67	52,255.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	0.00
74,742.85	102,159.67	52,255.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
74,742.85	102,159.67	52,255.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Experiment Station Totals:	0.00	0.00	0.00	0.00	0.00
74,742.85	102,159.67	52,255.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
74,742.85	102,159.67	52,255.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	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
74,742.85	102,159.67	52,255.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
74,742.85	102,159.67	52,255.00	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

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# General Ledger

## Budget Analysis

User: jlink  
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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
				2720	OSU Experiment Station					
				7040	Experiment Station					
				R30	Charges for Service					
0.00	2,674.44	0.00	0.00	7041-7000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
231.37	0.00	0.00	0.00	7041-7000-4351	Sales & Donations	0.00	0.00	0.00	0.00	0.00
231.37	2,674.44	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
130.33	50.62	0.00	0.00	7041-7000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
130.33	50.62	0.00	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	7041-7000-4574	Grants - State Research	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
				R90	Fund Balances					
37,404.32	24,430.21	0.00	0.00	7041-7000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
37,404.32	24,430.21	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
37,766.02	27,155.27	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	7041-7000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
6,644.75	0.00	0.00	0.00	7041-7000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
508.33	0.00	0.00	0.00	7041-7000-5110	FICA	0.00	0.00	0.00	0.00	0.00
11.21	0.00	0.00	0.00	7041-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-5134	Short Term Disability	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	0.00	0.00	7041-7000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
146.22	0.00	0.00	0.00	7041-7000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
175.55	0.00	0.00	0.00	7041-7000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
7,486.06	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
3,824.00	0.00	0.00	0.00	7041-7000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
2,045.57	0.00	0.00	0.00	7041-7000-6405	Irrigation Taxes	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6530	Rent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
(19.82)	0.00	0.00	0.00	7041-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
5,849.75	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	7041-7000-6997	Insurance Work Comp	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
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	7041-7000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	27,155.27	0.00	0.00	7041-7000-9704	Trans - Experiment Station	0.00	0.00	0.00	0.00	0.00
0.00	27,155.27	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	7041-7000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
24,430.21	0.00	0.00	0.00	7041-7000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
24,430.21	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
37,766.02	27,155.27	0.00	0.00		EXPENDITURES TOTALS:	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
37,766.02	27,155.27	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
37,766.02	27,155.27	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Experiment Station Totals:	0.00	0.00	0.00	0.00	0.00
37,766.02	27,155.27	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
37,766.02	27,155.27	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		OSU Experiment Station Totals:	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
37,766.02	27,155.27	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
37,766.02	27,155.27	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