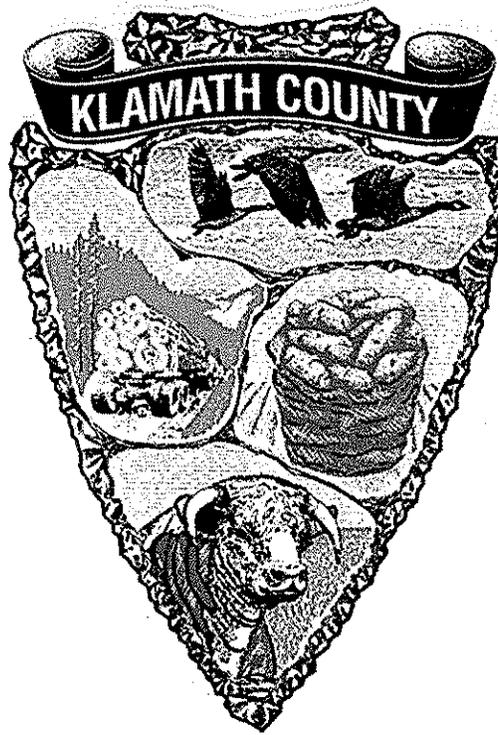


Proposed Budget



2011-2012

Budget Committee Members

Board of Commissioners

Al Switzer
Dennis Linthicum
Cheryl Hukill

Citizen Committee Members

Kirk Glick
Allan Craigmiles
Terrie Mumford

Budget Officer: Jason Link

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

Klamath County Library Service District
2011-2012 Budget Presentation
Table of Contents

INTRODUCTORY SECTION

Board of directors and appointed officials	i
Budget calendar	ii

BUDGET MESSAGE

Introduction	1
Revenue and Expense Overview	2
Short-Term Financial and Other Initiatives that Impact the Adopted Budget	2
Long-Term Financial and Other Matters that Impact the Adopted Budget	2
Processes Used to Develop the Budget and Organization	3
Conclusion	3
Appendix A: Property Taxes and Debt Limitations	4
Appendix B: Fiscal Policies, Definitions & Budget Format	5
Appendix C: Wage Tables	7

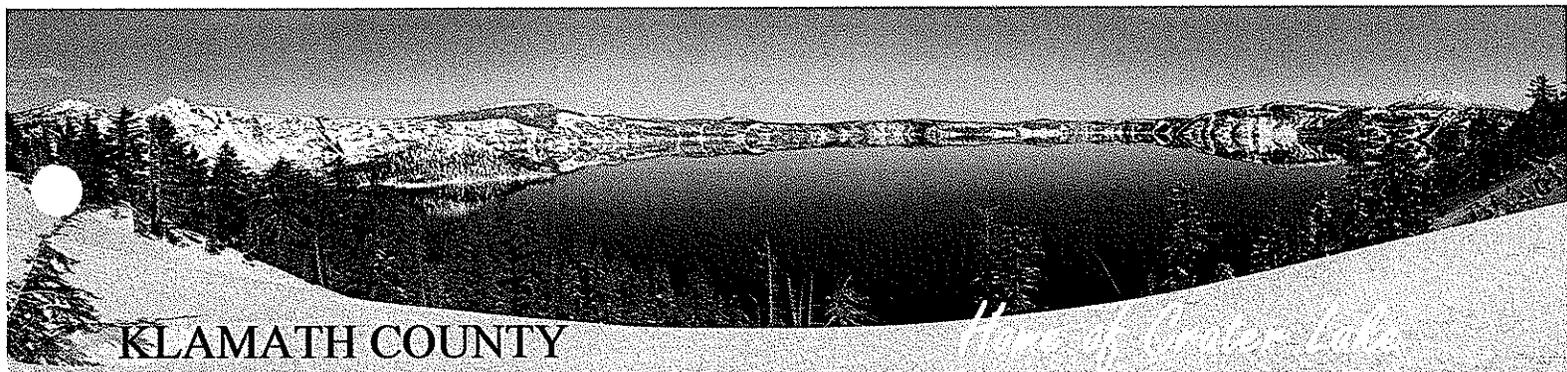
Klamath County Library Service District
2011-2012 Budget Presentation
Board of Directors & Appointed Officials

<u>Position</u>	<u>Name</u>	<u>Term Expires</u>
Commissioners	Al Switzer Dennis Linthicum Cheryl Hukill	January 3, 2013 January 3, 2015 January 3, 2013

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

Klamath County Library Service District
2011-2012 Budget Presentation
Budget Calendar

Prepare Budget Documents	January through April 8, 2011
Publish First Notice of Budget Committee Meeting (5 to 30 days before meeting)	April 8, 2011
Publish Second Notice of Budget Committee Meeting (at least 5 days after first notice)	April 15, 2011
Budget Committee Meetings	April 22, 2011
Prepare Budget Summary	May 2, 2011 through June 20, 2011
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 14, 2011
Public Hearing by Board of Directors	June 21, 2011
Board of Directors Adopts Budget, Makes Appropriations, Imposes Taxes, and Categorizes Taxes	June 21, 2011
Certify Taxes to County Assessor	July 15, 2011



KLAMATH COUNTY

Home of Crater Lake

OREGON

FINANCE & BUDGET OFFICE

April 12, 2011

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

The recommended budget for fiscal year 2011-2012 continues on the principles adopted in fiscal year 2010-2011. There are no significant changes.

Many tax districts are facing a serious financial crisis not seen in many years as a result of shrinking revenues, record-high gas and energy prices, and more recently a municipal credit crunch which is making it extremely difficult and more expensive for municipal entities to borrow money. The State is considering legislation that is affecting the resources that come to local municipal entities to provide the services that the State and Federal Government mandates. The slowdown in the economy is having a major effect on individuals and families including taxing districts.

You have the opportunity to make any revisions on how the district will utilize resources to provide programs to the residents of Klamath County. All funds are required to be balanced per ORS 294.331. A balanced budget means that revenues and expenditures match. All funds are balanced in accordance with Oregon municipal debt law.

This budget message is organized into four 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 Recommended Budget
- Long Term Financial and Other Matters that Impact the Recommended Budget
- 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 his program manager that participated to complete this recommendation.

Revenue and Expense Overview

The District general fund revenues and expenditures are proposed at \$3,296,669. The majority of the revenue is current year property tax collections.

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

The state legislature began their session in January 2011. There will be many measures before the legislature and on ballots that could affect this budget if approved. If legislation passes any of the proposed measures, the District will have financial changes to address. The involvement of our Directors and managing agent during state and federal legislation is vital. We need to support the Board and community leaders' roles in working for our community with the state and federal legislatures this coming year.

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

The District is focusing on revitalizing the collection of materials maintained by increasing the breadth and scope of the collection maintained as well as weeding out material that is no longer deemed suitable for the collection.

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

The District is continuing to evaluate the location of a branch library in the south suburbs region of the Klamath Falls. The District hopes to choose a location soon and begin construction as soon as sufficient resources have been raised.

Property Taxes and Debt Limitations

The County 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.

Wage Tables

The wage table used in the preparation of the 2011-2012 can be found in Appendix C.

Processes Used to Develop the Budget and Organization

The Budget Committee hearing on the recommended budget will be held April 22, 2011. During the presentation and review, there will be scheduled an opportunities for public input. Budget deliberations are also scheduled for this day. All Budget Committee meetings are open to the public and public testimony is always welcome.

Following approval and publication of the Budget Committee's recommended budget, the Board of Directors is tentatively scheduled to adopt the budget on June 21, 2011. The Board of Directors also meets in public session and encourages public input. The Board of Directors is authorized to amend expenditures in the Budget Committee's approved budget up to 10 percent of any fund without reconvening the Budget Committee.

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

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

Conclusion

As you review 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 you review and make the desired changes to the budget, you will approve the budget. The approved budget will be published for final public hearing on Tuesday, June 21, 2011, 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.

Respectfully submitted,



Jason Link, CPA
Klamath County Library Service District Budget Officer

Klamath County Library Service District
2011-2012 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 2011-2012. The total amount of property tax the District expects to levy on behalf of the General Fund is \$2,348,231. Of this amount, the District expects to collect 94 percent for a net of \$2,207,337.

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 54.6 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) 287.054, which is 2 percent of the real market value of all taxable property in the County. The District has no bonded debt outstanding at July 1, 2011.

Klamath County Library Service District 2011-2012 Budget Presentation Appendix B – Fiscal Policies, Definitions & 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 - 9187 – This is the general operating fund of the District. Its purpose is to carry out the legislative and executive functions of the District.

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

Reserve Fund -9287 – This fund is for reserving funds 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 fiscal year 2010-2011.

Capital Outlay - This is an expenditure category. This includes all material and equipment purchases costing more than \$5,000, as well as lands and buildings.

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
2011-2012 Budget Presentation
Appendix B – Fiscal Policies, Definitions & 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: personal services, materials and services, capital outlay, debt service, operating contingencies, and reserve for future expenditures.

Klamath County Library Service District
2011-2012 Budget Presentation
Appendix C – Wage Tables

LOCAL 121
Full-Time and Half-Time
 Hourly, FLSA Non-Exempt
Effective July 1, 2011 (2.1%)

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
LH03	\$ 8.65	\$ 9.00	\$ 9.36	\$ 9.73	\$ 10.12	\$ 10.52	\$ 10.94
LH04	\$ 9.08	\$ 9.44	\$ 9.82	\$ 10.21	\$ 10.62	\$ 11.04	\$ 11.48
LH05	\$ 9.53	\$ 9.91	\$ 10.31	\$ 10.72	\$ 11.15	\$ 11.60	\$ 12.06
LH06	\$ 10.01	\$ 10.41	\$ 10.83	\$ 11.26	\$ 11.71	\$ 12.18	\$ 12.67
LH07	\$ 10.51	\$ 10.93	\$ 11.37	\$ 11.82	\$ 12.29	\$ 12.78	\$ 13.29
LH08	\$ 11.04	\$ 11.48	\$ 11.94	\$ 12.42	\$ 12.92	\$ 13.44	\$ 13.98
LH09	\$ 11.59	\$ 12.05	\$ 12.53	\$ 13.03	\$ 13.55	\$ 14.09	\$ 14.65
LH10	\$ 12.17	\$ 12.66	\$ 13.17	\$ 13.70	\$ 14.25	\$ 14.82	\$ 15.41
LH11	\$ 12.78	\$ 13.29	\$ 13.82	\$ 14.37	\$ 14.94	\$ 15.54	\$ 16.16
LH12	\$ 13.42	\$ 13.96	\$ 14.52	\$ 15.10	\$ 15.70	\$ 16.33	\$ 16.98
LH13	\$ 14.09	\$ 14.65	\$ 15.24	\$ 15.85	\$ 16.48	\$ 17.14	\$ 17.83
LH14	\$ 14.79	\$ 15.38	\$ 16.00	\$ 16.64	\$ 17.31	\$ 18.00	\$ 18.72
LH15	\$ 15.53	\$ 16.15	\$ 16.80	\$ 17.47	\$ 18.17	\$ 18.90	\$ 19.66
LH16	\$ 16.31	\$ 16.96	\$ 17.64	\$ 18.35	\$ 19.08	\$ 19.84	\$ 20.63
LH17	\$ 17.13	\$ 17.82	\$ 18.53	\$ 19.27	\$ 20.04	\$ 20.84	\$ 21.67
LH18	\$ 17.99	\$ 18.71	\$ 19.46	\$ 20.24	\$ 21.05	\$ 21.89	\$ 22.77
LH19	\$ 18.89	\$ 19.65	\$ 20.44	\$ 21.26	\$ 22.11	\$ 22.99	\$ 23.91
LH20	\$ 19.83	\$ 20.62	\$ 21.44	\$ 22.30	\$ 23.19	\$ 24.12	\$ 25.08
LH21	\$ 20.82	\$ 21.65	\$ 22.52	\$ 23.42	\$ 24.36	\$ 25.33	\$ 26.34
LH22	\$ 21.86	\$ 22.73	\$ 23.64	\$ 24.59	\$ 25.57	\$ 26.59	\$ 27.65
LH23	\$ 22.95	\$ 23.87	\$ 24.82	\$ 25.81	\$ 26.84	\$ 27.91	\$ 29.03
LH24	\$ 24.10	\$ 25.06	\$ 26.06	\$ 27.10	\$ 28.18	\$ 29.31	\$ 30.48
LH25	\$ 25.31	\$ 26.32	\$ 27.37	\$ 28.46	\$ 29.60	\$ 30.78	\$ 32.01
LH26	\$ 26.58	\$ 27.64	\$ 28.75	\$ 29.90	\$ 31.10	\$ 32.34	\$ 33.63
LH27	\$ 27.91	\$ 29.03	\$ 30.19	\$ 31.40	\$ 32.66	\$ 33.97	\$ 35.33

NON-UNION
Full-Time, Half-Time & Part-Time
 Hourly, FLSA Non- Exempt
 Effective July 1, 2011 (2.1%)

GRADE	STEP 1	STEP 2 Merit	STEP 3 Merit	STEP 4 Merit	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
UH03	\$ 8.23	\$ 8.48	\$ 8.78	\$ 9.13	\$ 9.52	\$ 9.88	\$ 10.25
UH04	\$ 8.47	\$ 8.75	\$ 9.04	\$ 9.41	\$ 9.80	\$ 10.16	\$ 10.60
UH05	\$ 8.91	\$ 9.19	\$ 9.50	\$ 9.87	\$ 10.31	\$ 10.69	\$ 11.14
UH06	\$ 9.37	\$ 9.65	\$ 9.96	\$ 10.38	\$ 10.75	\$ 11.22	\$ 11.68
UH07	\$ 9.59	\$ 9.99	\$ 10.44	\$ 10.92	\$ 11.39	\$ 11.90	\$ 12.47
UH08	\$ 10.03	\$ 10.49	\$ 11.00	\$ 11.49	\$ 11.97	\$ 12.42	\$ 13.09
UH09	\$ 10.56	\$ 11.03	\$ 11.54	\$ 12.05	\$ 12.57	\$ 13.13	\$ 13.75
UH10	\$ 11.09	\$ 11.59	\$ 12.10	\$ 12.63	\$ 13.21	\$ 13.80	\$ 14.42
UH11	\$ 11.38	\$ 11.75	\$ 12.12	\$ 12.63	\$ 13.13	\$ 13.67	\$ 14.21
UH12	\$ 11.63	\$ 12.16	\$ 12.70	\$ 13.26	\$ 13.85	\$ 14.51	\$ 15.15
UH13	\$ 12.22	\$ 12.76	\$ 13.32	\$ 13.94	\$ 14.56	\$ 15.21	\$ 15.92
UH14	\$ 12.81	\$ 13.40	\$ 14.00	\$ 14.61	\$ 15.26	\$ 16.00	\$ 16.68
UH15	\$ 13.47	\$ 14.04	\$ 14.68	\$ 15.36	\$ 16.07	\$ 16.80	\$ 17.51
UH16	\$ 14.17	\$ 14.79	\$ 15.45	\$ 16.13	\$ 16.86	\$ 17.61	\$ 18.42
UH17	\$ 14.87	\$ 15.55	\$ 16.21	\$ 16.94	\$ 17.74	\$ 18.49	\$ 19.34
UH18	\$ 15.61	\$ 16.30	\$ 17.02	\$ 17.80	\$ 18.56	\$ 19.43	\$ 20.30
UH19	\$ 16.37	\$ 17.09	\$ 17.88	\$ 18.69	\$ 19.54	\$ 20.40	\$ 21.32
UH20	\$ 17.17	\$ 17.94	\$ 18.76	\$ 19.63	\$ 20.48	\$ 21.45	\$ 22.39
UH21	\$ 18.04	\$ 18.86	\$ 19.72	\$ 20.57	\$ 21.52	\$ 22.47	\$ 23.50
UH22	\$ 18.96	\$ 19.79	\$ 20.72	\$ 21.62	\$ 22.63	\$ 23.59	\$ 24.66
UH23	\$ 19.88	\$ 20.79	\$ 21.70	\$ 22.73	\$ 23.72	\$ 24.78	\$ 25.92
UH24	\$ 20.89	\$ 21.82	\$ 22.81	\$ 23.86	\$ 24.93	\$ 26.04	\$ 27.21
UH25	\$ 21.95	\$ 22.93	\$ 23.98	\$ 25.02	\$ 26.16	\$ 27.33	\$ 28.58
UH26	\$ 23.01	\$ 24.08	\$ 25.15	\$ 26.31	\$ 27.46	\$ 28.69	\$ 30.00
UH27	\$ 24.18	\$ 25.27	\$ 26.40	\$ 27.58	\$ 28.84	\$ 30.14	\$ 31.50
UH28	\$ 25.38	\$ 26.51	\$ 27.75	\$ 28.98	\$ 30.27	\$ 31.65	\$ 33.06
UH29	\$ 26.68	\$ 27.85	\$ 29.12	\$ 30.41	\$ 31.79	\$ 33.22	\$ 34.74
UH30	\$ 28.03	\$ 29.25	\$ 30.59	\$ 31.95	\$ 33.39	\$ 34.88	\$ 36.46
UH31	\$ 29.40	\$ 30.72	\$ 32.08	\$ 33.54	\$ 35.05	\$ 36.63	\$ 38.30
UH32	\$ 30.88	\$ 32.27	\$ 33.69	\$ 35.23	\$ 36.81	\$ 38.46	\$ 40.20
UH33	\$ 32.42	\$ 33.89	\$ 35.39	\$ 36.98	\$ 38.66	\$ 40.38	\$ 42.18
UH34	\$ 34.02	\$ 35.57	\$ 37.15	\$ 38.83	\$ 40.59	\$ 42.43	\$ 44.31
UH35	\$ 35.75	\$ 37.34	\$ 39.02	\$ 40.80	\$ 42.63	\$ 44.55	\$ 46.54
UH36	\$ 37.53	\$ 39.22	\$ 40.96	\$ 42.82	\$ 44.75	\$ 46.76	\$ 48.85

NON-UNION
Full-Time and Half-Time
 Salaried, FLSA Exempt
 Effective July 1, 2011 (2.1%)

GRADE	STEP 1 Merit	STEP 2 Merit	STEP 3 Merit	STEP 4 Merit	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
UF08	\$1,659	\$1,734	\$1,811	\$1,892	\$1,977	\$2,069	\$2,161
UF09	\$1,742	\$1,822	\$1,902	\$1,985	\$2,078	\$2,169	\$2,269
UF10	\$1,828	\$1,912	\$1,996	\$2,087	\$2,181	\$2,279	\$2,382
UF11	\$1,920	\$2,009	\$2,097	\$2,193	\$2,292	\$2,392	\$2,501
UF12	\$2,016	\$2,108	\$2,202	\$2,301	\$2,404	\$2,513	\$2,630
UF13	\$2,117	\$2,212	\$2,311	\$2,416	\$2,526	\$2,639	\$2,759
UF14	\$2,225	\$2,324	\$2,427	\$2,537	\$2,650	\$2,771	\$2,896
UF15	\$2,335	\$2,443	\$2,547	\$2,663	\$2,784	\$2,908	\$3,040
UF16	\$2,452	\$2,561	\$2,678	\$2,796	\$2,925	\$3,056	\$3,194
UF17	\$2,573	\$2,689	\$2,812	\$2,937	\$3,068	\$3,207	\$3,351
UF18	\$2,701	\$2,823	\$2,951	\$3,083	\$3,223	\$3,367	\$3,521
UF19	\$2,837	\$2,964	\$3,098	\$3,236	\$3,385	\$3,536	\$3,693
UF20	\$2,978	\$3,112	\$3,254	\$3,401	\$3,551	\$3,714	\$3,880
UF21	\$3,130	\$3,269	\$3,414	\$3,572	\$3,728	\$3,899	\$4,072
UF22	\$3,283	\$3,432	\$3,586	\$3,750	\$3,915	\$4,092	\$4,276
UF23	\$3,449	\$3,603	\$3,765	\$3,936	\$4,115	\$4,300	\$4,492
UF24	\$3,620	\$3,784	\$3,955	\$4,132	\$4,317	\$4,512	\$4,717
UF25	\$3,801	\$3,972	\$4,151	\$4,339	\$4,535	\$4,738	\$4,953
UF26	\$3,994	\$4,174	\$4,361	\$4,558	\$4,759	\$4,975	\$5,200
UF27	\$4,194	\$4,381	\$4,578	\$4,786	\$4,997	\$5,223	\$5,461
UF28	\$4,400	\$4,601	\$4,805	\$5,023	\$5,247	\$5,483	\$5,734
UF29	\$4,621	\$4,832	\$5,049	\$5,274	\$5,509	\$5,758	\$6,020
UF30	\$4,853	\$5,070	\$5,297	\$5,539	\$5,786	\$6,045	\$6,318
UF31	\$5,096	\$5,325	\$5,566	\$5,817	\$6,076	\$6,350	\$6,637
UF32	\$5,351	\$5,592	\$5,842	\$6,106	\$6,376	\$6,668	\$6,967
UF33	\$5,617	\$5,872	\$6,135	\$6,412	\$6,697	\$6,999	\$7,317
UF34	\$5,900	\$6,165	\$6,440	\$6,732	\$7,032	\$7,352	\$7,681

DEPARTMENT HEAD Salary Schedule
Full-Time, FLSA Exempt
Effective July 1, 2011 (2.1%)

GRADE	STEP 1 Merit	STEP 2 Merit	STEP 3 Merit	STEP 4 Merit	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
DF1	\$2,854	\$2,968	\$3,087	\$3,210	\$3,339	\$3,472	\$3,611
DF2	\$2,997	\$3,117	\$3,241	\$3,371	\$3,506	\$3,646	\$3,792
DF3	\$3,147	\$3,272	\$3,403	\$3,539	\$3,681	\$3,828	\$3,981
DF4	\$3,304	\$3,436	\$3,573	\$3,716	\$3,865	\$4,020	\$4,180
DF5	\$3,469	\$3,608	\$3,752	\$3,902	\$4,058	\$4,221	\$4,389
DF6	\$3,643	\$3,788	\$3,940	\$4,097	\$4,261	\$4,432	\$4,609
DF7	\$3,825	\$3,978	\$4,137	\$4,302	\$4,474	\$4,653	\$4,839
DF8	\$4,016	\$4,176	\$4,344	\$4,517	\$4,698	\$4,886	\$5,081
DF9	\$4,217	\$4,385	\$4,561	\$4,743	\$4,933	\$5,130	\$5,335
DF10	\$4,427	\$4,605	\$4,789	\$4,980	\$5,180	\$5,387	\$5,602
DF11	\$4,649	\$4,835	\$5,028	\$5,229	\$5,439	\$5,656	\$5,882
DF12	\$4,881	\$5,077	\$5,280	\$5,491	\$5,710	\$5,939	\$6,176
DF13	\$5,125	\$5,330	\$5,544	\$5,765	\$5,996	\$6,236	\$6,485
DF14	\$5,382	\$5,597	\$5,821	\$6,054	\$6,296	\$6,548	\$6,809
DF15	\$5,651	\$5,877	\$6,112	\$6,356	\$6,611	\$6,875	\$7,150
DF16	\$5,933	\$6,171	\$6,417	\$6,674	\$6,941	\$7,219	\$7,507
DF17	\$6,230	\$6,479	\$6,738	\$7,008	\$7,288	\$7,580	\$7,883
DF18	\$6,541	\$6,803	\$7,075	\$7,358	\$7,653	\$7,959	\$8,277
DF19	\$6,868	\$7,143	\$7,429	\$7,726	\$8,035	\$8,357	\$8,691

Department: Klamath County
Library Service District

FY 2012 Proposed Budget

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:

No State Mandated Services

Self Imposed Services:

Measure No. 18-39 Ballot Title – Voters Approved In 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.

198.835 Order for formation of district in single county; order for exercise of additional function by county service district; contents of order.

(1) The county board may initiate the formation of a district, to be located entirely within the county, by an order setting forth:

(a) The intention of the county board to initiate the formation of a district and citing the principal Act.

(b) The name and boundaries of the proposed district.....

Department Overview:

Materials and services are provided by the Library District from branch locations in eleven different communities throughout the county. These branches are situated in owned, rented, and shared buildings. The Library District owns buildings in Klamath Falls, Sprague River, and Bonanza, rents spaces in Gilchrist, Chiloquin, Chemult, Keno, and the Town and Country Shopping Center in the South Suburban area, has an Intergovernmental Agreement (IGA) with the County School to use space at the Gearhart School in Bly and “is given space” in the community centers by the Malin and Merrill Park Districts. The library services and materials

Department: Klamath County
Library Service District

FY 2012 Proposed Budget

that the community can access from these sites include print and electronic collections, internet and computer work stations, and staff who are trained to guide patrons in the use of the libraries.

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

Successes and Challenges:

Fiscal Year 2009-2010

3,325	Number new registered library cards
318,436	Number of physical items for adults checked out
138,352	Number of physical items for youth checked out
456,788	Total number of physical items checked out

213,898	Number of physical items available
25,033	Number of on-line items available
18,136	Number of physical items added
17,458	Number of physical items withdrawn

1,072	Number physical items not returned
\$ 24,638	Cost physical items not returned

2,776	Number of Homebound patrons served
21,940	Number of items checked out to homebound patrons
12	Number of outreach facilities served

9,156	Number of items available in Library2Go
5,484	Number of on-line e-books
95,685	Number of searches for e-resources
71,785	Number of in-library internet logins
14	Number of youth filtered internet stations
45	Number of adult non-filtered internet stations

Department: Klamath County
Library Service District

FY 2012 Proposed Budget

815	Number of in-library programs for youth
18,712	Number of youth attending in-library programs
262	Number of in-library programs for adults
3,247	Number of adults attending in-library programs

3	Branch Library Remodel & Relocation
5,500	Increased Square Feet

\$45,000.00	Foundation Grants & Gifts
\$30,000.00	Friends Grants & Gifts

(Articulate any significant accomplishments or challenges during the prior year)

Budget Overview:

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

Major revenue

Each year the Library District's revenue is determined by an estimated percentage amount of increase in 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. The other sources of revenue have been consistent over the years.

Major expenditures

The Library District's budget expenditures are made from its general and reserve funds. The Library District general fund is determined first by overhead costs, second by personnel costs, and lastly by cost of maintaining the material and on-line collections.

The availability of a reserve fund has given the District the opportunity to plan ahead. The focus of the District's planning has been on improving and maintaining its buildings, automated systems, and electronic resources.

Department: Klamath County
Library Service District

FY 2012 Proposed Budget

The Library Foundation, a non-profit 501.c3, has raised approximately \$45,000 in the last years to supplement Library District reserve fund for building improvements at the main library and at the Bonanza branch. The Foundation and the District are currently planning a capital campaign to build a new branch library in the South Suburban area.

Significant Changes:

Fund Balance

\$1,642,095 was posted in the YTD Balance on the final monthly balance sheet report on the September 22, 2010. The Balance includes \$450,000 that is a permanent "carry-over" to fund Library District operations in the beginning of the fiscal year until the property taxes revenue start to be collected in November. The remaining amount is from revenue that was under spent from the previous year. The under spent revenue has been allocated to the Reserve fund. The funds in the reserve are needed for capital improvements, such as replacing or up-grading automated systems, computer hardware, expanding library facilities, or unforeseen opportunities and challenges. The amount of the Reserve fund that is requested in 2011-12 is \$1,214,536. This amount does not include the vehicle reserve of \$113,000.

Proposed Budget Revenue-Expenditure Request

The Proposed Revenue Request is nearly the same as the projected actual revenue for 2010-11. The projected difference between actual current property tax revenue of \$2,260,716 for fiscal year 2010-11 and the proposed property tax Revenue request of \$2,293,337 for 2011-12 is \$32,621. I have based Revenue request on a 1.5% increase over the previous year.

The difference between the projected actual Personnel cost for 2010-11 and 2011-12 will be \$37,000. This is therefore approximately a 3% increase due to rising benefit cost and step increases. Since the establishment of the Library District the encouragement from the Budget Committee to library staff has been to never over-spend and always under spend revenue. Therefore, while the proposed 2011-12 Personnel Budget request is \$1,423,183, the actual projected expenditure goal will be to expend approximately \$60,000 less, or \$1,363,183. The reduction will be made either through attrition or reorganization.

There are 36 part time staff members or the equivalent of 18 FTE. The FTE for full time staff is 16.96. Therefore, there are actually 53 individuals serving in the Library District's system.

There will be a \$13,599 decrease between the projected actual Materials and Services costs for the 2010-11 fiscal and the proposed 2011-12 Budget request. Most of the savings in 2010-11 were made in Branch Maintenance and Collection Maintenance.

Key issues:

The three issues that have been and will continue to be the focus of much of library staff's attention for the next several years are: first, finishing revitalizing the system's materials

Department: Klamath County
Library Service District

FY 2012 Proposed Budget

collection, second, promoting, designing and delivering the increasing number and kinds of on-line resources and third, improving the branch library serving the patrons in the South Suburban area.

Materials Collection

The goal in revitalizing the materials collection has been to provide to our unique communities material that are both useful and attractive. To achieve this goal our Library District follows a national standard for collection development that was first developed by public libraries in Texas. The standard is called the CREW Method. CREW stands for Continuous Review Evaluation and Weeding. When I started as the County Library Director in 1993 we began to apply this method as part of our Collection Development policy.

The print collection had basically languished from 1978 to 1993. During these fifteen years there were few funds to add new titles and many of the titles that were added were received as donations and not selected. As evidence of this situation, in 1981-82 the library purchased new 4,574 volumes, then in 1982-83 it added 2,425 new volumes, and the decline continued until in 1991-92 when only 1,351 new volumes were added. Finally in 1997-98, with the passage of the Library Levy, 3,322 new volumes were added, and then in 2004-05 the highest number ever added was 16,923.

However, the situation before 1993 with the materials collection was exasperated because little weeding was done. The collection had become ugly and irrelevant. Therefore, between 1994 and 1996 the first major effort was made to improve the collection and 23,000 items were withdrawn by applying the CREW method. As the name of this method indicates it must be applied continuously. Therefore the recent results of library staffs efforts in 2009-10 were that nearly 17,000 items were withdrawn and added. A chart is attached that demonstrates the fruits of our staff's labor to keep the collection attractive and relevant. A valuable collection depends not only on adding materials but adding and withdrawing conscientiously.

On-Line Resources

Maintaining a quality collection of on-line resources is not at all similar to dealing with physical items. Being able to read is not the same as being able to manipulate electronic devices and software.

\$22,000 is allocated in the 2011-12 budget requests for On-Line Databases, line 44765. The purchases that are made with these funds are for on-line audio, e-books, and indexing. The indexing is for partial and full text magazines and newspapers articles. The approximate cost of \$6,000 for this indexing service is, at this time, being paid for by the State Library with Federal funds.

On-line library resources differ from print resources in two ways. One is that the community's level of computer literacy is not on the same level as their print literacy and the other is that there is an economic divide between those who can afford to access on-line resources and those who

Department: Klamath County
Library Service District

FY 2012 Proposed Budget

cannot. Therefore, the cost of providing on-line resources needs to also include the cost of staff time in providing guidance and library computer equipment for those only able to access them from the library. Library District staff and the county's Information Technology department are regularly being called on to assist or "intervene" for library users, at home and in the library, in the use of library on-line resources. It is for this reason that in the Personnel budget request included the cost of extra assistance from the IT department.

South Suburban Branch

Being better able to accommodate access to on-line resources is one of three motivations for our efforts to find a new space for the South Suburban branch. The other two reasons are financial and to improve service to families and children.

The financial rationale is that if the library owned its own building it would over time recoup lease charges and also that any remodel or expansion would be for the Library District and not the landlord. The South Suburban branch is now in a 2,000 square foot storefront space in the Town and Country Shopping center, across from the Fair Grounds, on South Sixth Street. The annual lease amount is \$30,000. Our goals are to open an improved facility to serve this area before the lease expires in October 2013.

The Library Foundation has been successful in raising capital funds for two library construction projects and is committed to supporting the funding of this new facility. Together with the Library District's Reserve fund, the expectations are that they will be able to raise matching grant funds from major foundations, gifts from individual donors, and small local donations for design and construction of a new branch. The Library Foundation also has been included in a number of substantial bequests that will eventually provide funds for more long range capital improvement projects.

There are currently a number of sites that are being considered for a new branch location. The Library District's Advisory Board and Foundation Board will soon make recommendations to the Library District's Board as to which of these sites best meets the desired specifications, is the most affordable, and will maximize usage.

Klamath County Library Service District
2011-2012 Budget Financial Presentation

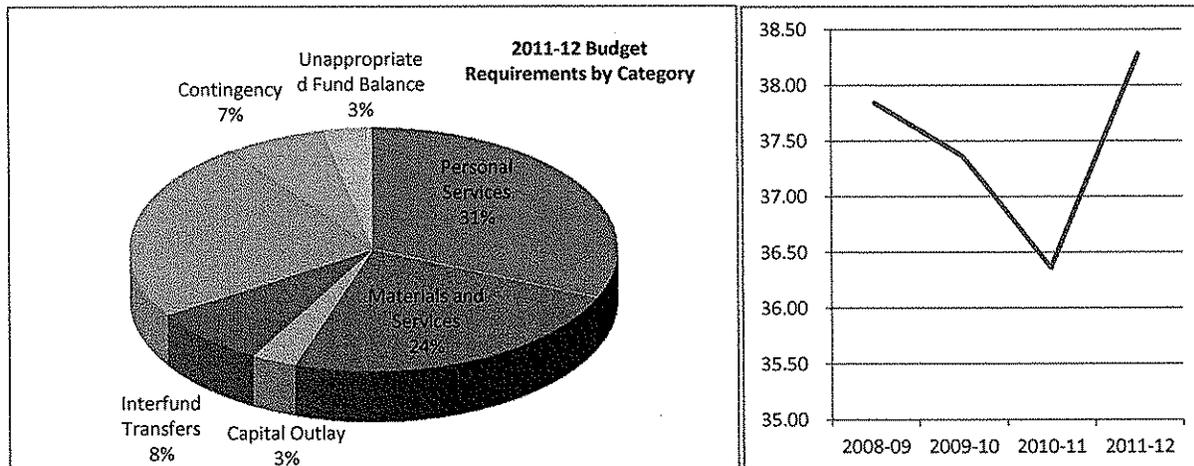
	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Requirements by Budgetary Category				
Personal Services	-	1,281,483	1,379,858	1,423,183
Materials and Services	-	1,001,570	1,160,049	1,070,187
Capital Outlay	-	374,591	1,351,576	133,989
Interfund Transfers	-	5,606	814,453	353,299
Subtotal Current Expenditures	-	2,663,250	4,705,936	2,980,658
Reserves	-	-	-	1,080,547
Contingency	-	-	150,000	300,000
Unappropriated Fund Balance	-	1,642,905	300,000	150,000
Subtotal Noncurrent Expenditures	-	1,642,905	450,000	1,530,547
Total Requirements by Budgetary Category	-	4,306,155	5,155,936	4,511,205

Requirements by Fund				
General Fund (9187)	-	3,931,564	3,804,360	3,296,669
Reserve Fund (9287)	-	503,795	1,351,576	1,214,536
Total Requirements by Fund	-	4,435,359	5,155,936	4,511,205

Resources by Budgetary Category				
Taxes	-	2,249,845	2,362,688	2,293,337
Licenses, Fees and Permits	-	6,415	5,100	4,100
Intergovernmental	-	20,041	20,000	14,289
Charges for Services	-	25,985	29,000	45,000
Investment Earnings	-	32,011	63,000	33,000
Contributions and Donations	-	26,000	-	-
Interfund Transfers	-	40,944	849,591	395,697
Sale of Capital Assets	-	22,489	25,000	-
Miscellaneous	-	4,531	-	1,000
Beginning Fund Balance	-	2,007,098	1,801,557	1,724,782
Total Resources by Budgetary Category	-	4,435,359	5,155,936	4,511,205

Full-Time Employee Equivalents	37.84	37.36	36.36	38.28
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<u>Mandate</u>	Total Cost	Personal Services	FTE
Library	4,511,205	1,423,183	38.28
Total Mandates	4,511,205	1,423,183	38.28



Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed Budget
Fund: 9187 - Klamath County Library					
Revenue					
Department: 711 - Library Dept					
Account Classification: TX - Taxes					
31100	Property Taxes - Current	\$0.00	\$2,167,873.54	\$2,307,688.00	\$2,207,337.00
31200	Property Taxes - Prior	\$0.00	\$81,971.63	\$55,000.00	\$86,000.00
	Account Classification Total: Taxes	\$0.00	\$2,249,845.17	\$2,362,688.00	\$2,293,337.00
Account Classification: LP - Licenses, Fees and Permits					
32150	Request Fees	\$0.00	\$661.26	\$600.00	\$600.00
32160	Lost and Damaged Fees	\$0.00	\$5,754.20	\$4,500.00	\$3,500.00
	Account Classification Total: Licenses, Fees and Permits	\$0.00	\$6,415.46	\$5,100.00	\$4,100.00
Account Classification: IG - Intergovernmental					
33470	Per Capita State Aid	\$0.00	\$20,041.00	\$20,000.00	\$14,289.00
	Account Classification Total: Intergovernmental	\$0.00	\$20,041.00	\$20,000.00	\$14,289.00
Account Classification: CS - Charges for Service					
34220	Room Rental	\$0.00	\$0.00	\$0.00	\$0.00
34230	Fees - Photocopy	\$0.00	\$5,099.96	\$4,000.00	\$5,000.00
34240	Overdue Notice Charge	\$0.00	\$19,578.71	\$20,000.00	\$20,000.00
36750	Sales & Donations	\$0.00	\$1,306.63	\$5,000.00	\$20,000.00
	Account Classification Total: Charges for Service	\$0.00	\$25,985.30	\$29,000.00	\$45,000.00
Account Classification: IN - Interest					
39150	Investments - Interest On	\$0.00	\$32,010.51	\$50,000.00	\$20,000.00
	Account Classification Total: Interest	\$0.00	\$32,010.51	\$50,000.00	\$20,000.00
Account Classification: OT - Other					
36100	Miscellaneous	\$0.00	\$4,530.91	\$0.00	\$1,000.00
	Account Classification Total: Other	\$0.00	\$4,530.91	\$0.00	\$1,000.00
Account Classification: TI - Interfund Transfers					
36280	Trans - Law Library	\$0.00	\$40,944.00	\$41,596.00	\$49,156.00
	Account Classification Total: Interfund Transfers	\$0.00	\$40,944.00	\$41,596.00	\$49,156.00
Account Classification: CA - Sale of Capital Assets					
36441	Sales - Property Distribution	\$0.00	\$22,488.94	\$25,000.00	\$0.00
	Account Classification Total: Sale of Capital Assets	\$0.00	\$22,488.94	\$25,000.00	\$0.00
Account Classification: FB - Fund Balances					
31001	Beginning Fund Balance	\$0.00	\$1,529,302.80	\$1,270,976.00	\$869,787.00
	Account Classification Total: Fund Balances	\$0.00	\$1,529,302.80	\$1,270,976.00	\$869,787.00
	Department Total: Library Dept	\$0.00	\$3,931,564.09	\$3,804,360.00	\$3,296,669.00
	Revenue Totals	\$0.00	\$3,931,564.09	\$3,804,360.00	\$3,296,669.00
	Expenses				
Department: 711 - Library Dept					

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed
Account Classification: PS - Personal Services					
60575	Management Assistant	\$0.00	\$18,456.95	\$0.00	\$45,076.00
61300	Library Director	\$0.00	\$75,828.01	\$75,978.00	\$77,812.00
61322	Supervising Librarian	\$0.00	\$45,213.46	\$47,852.00	\$102,820.00
61323	Librarian - Specialist	\$0.00	\$213,354.78	\$225,402.00	\$138,617.00
61324	Library Computer Support Tech	\$0.00	\$0.00	\$0.00	\$27,143.00
61325	Business Services Manager	\$0.00	\$19,852.26	\$41,374.00	\$0.00
61330	Library Assistant III	\$0.00	\$222,127.76	\$259,087.00	\$291,371.00
61340	Library Assistant II	\$0.00	\$336,385.52	\$320,403.00	\$352,542.00
61390	Library Assistant I	\$0.00	\$2,704.96	\$26,320.00	\$0.00
61555	Accounting Specialist	\$0.00	\$23,500.00	\$0.00	\$0.00
61662	Courier/Mail Clerk	\$0.00	\$8,457.36	\$10,861.00	\$0.00
63900	Overtime	\$0.00	\$0.00	\$0.00	\$0.00
63920	Temporary Help	\$0.00	\$0.00	\$20,000.00	\$28,785.00
63930	FICA	\$0.00	\$68,751.33	\$76,559.00	\$81,409.00
63940	Workmans Compensation Tax	\$0.00	\$1,117.88	\$0.00	\$1,024.00
63950	Medical Insurance	\$0.00	\$154,542.58	\$175,260.00	\$174,960.00
63951	Life Insurance	\$0.00	\$598.59	\$642.00	\$607.00
63952	Short Term Disability	\$0.00	\$433.50	\$468.00	\$441.00
63960	Retirement - General	\$0.00	\$68,305.12	\$76,811.00	\$76,244.00
63980	Unemployment Compensation	\$0.00	\$21,853.00	\$23,018.00	\$24,332.00
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Personal Services		\$0.00	\$1,281,483.06	\$1,380,035.00	\$1,423,183.00
Account Classification: MS - Material and Services					
44030	Supv Travel & Training	\$0.00	\$8,743.08	\$10,000.00	\$8,128.00
44040	Staff Travel & Training	\$0.00	\$3,443.64	\$5,500.00	\$3,500.00
44093	Branch Maintenance	\$0.00	\$90,492.89	\$120,000.00	\$105,000.00
44100	Supplies - Office	\$0.00	\$16,260.32	\$20,000.00	\$16,000.00
44125	Donations	\$0.00	\$402.20	\$0.00	\$0.00
44200	Dues / Fees	\$0.00	\$1,271.95	\$1,500.00	\$1,500.00
44250	Vehicle Fuel	\$0.00	\$3,648.16	\$5,000.00	\$4,000.00
44260	Vehicle Maintenance & Repair	\$0.00	\$4,288.17	\$3,000.00	\$2,000.00
44440	Audit Fees	\$0.00	\$3,045.00	\$3,300.00	\$3,300.00
44504	State Aid Youth Services	\$0.00	\$22,757.73	\$20,000.00	\$12,656.00
44640	Telephone	\$0.00	\$18,647.04	\$18,000.00	\$26,000.00
44645	Teleprocessing	\$0.00	\$8,304.96	\$10,000.00	\$5,000.00
44700	Postage	\$0.00	\$14,222.48	\$18,000.00	\$13,000.00
44710	Publications / Periodicals	\$0.00	\$16,814.61	\$18,000.00	\$17,500.00
44730	Printing	\$0.00	\$11,156.76	\$10,000.00	\$10,000.00

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed Budget
44760	On-Line Cataloging System	\$0.00	\$19,427.22	\$21,000.00	\$20,000.00
44765	On-Line Databases	\$0.00	\$22,230.58	\$25,000.00	\$22,000.00
45020	Contract Services	\$0.00	\$19,518.35	\$21,000.00	\$19,500.00
45030	Memorial Collection	\$0.00	\$405.64	\$5,000.00	\$0.00
45720	Collection Maintenance	\$0.00	\$32,788.35	\$60,000.00	\$33,000.00
45800	Refunds	\$0.00	\$0.00	\$3,000.00	\$0.00
45880	Computer Software	\$0.00	\$851.99	\$5,000.00	\$2,000.00
46120	Audio-Visual Material	\$0.00	\$76,843.36	\$75,000.00	\$75,000.00
46140	Books	\$0.00	\$186,974.75	\$220,000.00	\$200,000.00
46150	Lost & Damaged	\$0.00	\$355.94	\$200.00	\$200.00
46160	Microfilm / Microfiche	\$0.00	\$840.00	\$1,500.00	\$1,412.00
46700	Insurance	\$0.00	\$38,528.00	\$35,000.00	\$35,000.00
99765	Insurance/Workmans Compensation	\$0.00	\$3,981.00	\$3,981.00	\$3,981.00
99770	Administrative Services	\$0.00	\$185,755.00	\$228,706.00	\$233,280.00
99780	Space Rent	\$0.00	\$189,571.00	\$193,362.00	\$197,230.00
	Account Classification Total: Material and Services	\$0.00	\$1,001,570.17	\$1,160,049.00	\$1,070,187.00
	Account Classification: CO - Capital Outlay				
88070	Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00
88090	Office Furniture	\$0.00	\$0.00	\$0.00	\$0.00
88340	Bldg Improvement	\$0.00	\$0.00	\$0.00	\$0.00
88760	Computer Equipment	\$0.00	\$0.00	\$0.00	\$0.00
88765	Computer Software	\$0.00	\$0.00	\$0.00	\$0.00
	Account Classification Total: Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
	Account Classification: IF - Interfund Transfers				
99115	Trans - Library Reserve	\$0.00	\$0.00	\$807,995.00	\$346,541.00
99460	Trans - Equip Rent & Revolving	\$0.00	\$458.00	\$458.00	\$458.00
99781	Trans - Steering Committee	\$0.00	\$0.00	\$0.00	\$0.00
99782	Trans - EMail Accounts	\$0.00	\$5,148.00	\$6,000.00	\$6,300.00
99783	Trans - Phones	\$0.00	\$0.00	\$0.00	\$0.00
	Account Classification Total: Interfund Transfers	\$0.00	\$5,606.00	\$814,453.00	\$353,299.00
	Account Classification: CR - Contingencies and Reserves				
99750	Operating Contingency	\$0.00	\$0.00	\$150,000.00	\$300,000.00
99980	Reserve Future Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
99981	Unappropriated Fund Balance	\$0.00	\$0.00	\$300,000.00	\$150,000.00
	Account Classification Total: Contingencies and Reserves	\$0.00	\$0.00	\$450,000.00	\$450,000.00
	Department Total: Library Dept	\$0.00	\$2,288,659.23	\$3,804,537.00	\$3,296,669.00
	Revenue Totals:	\$0.00	\$3,931,564.09	\$3,804,360.00	\$3,296,669.00
	Expense Totals	\$0.00	\$2,288,659.23	\$3,804,537.00	\$3,296,669.00
	Fund Total: Klamath County Library	\$0.00	\$1,642,904.86	\$0.00	\$0.00

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed
Fund: 9287 - Klamath County Library Reserve					
Revenue					
Department: 711 - Library Dept					
Account Classification: CS - Charges for Service					
36750	Sales & Donations	\$0.00	\$26,000.00	\$0.00	\$0.00
Account Classification Total: Charges for Service					
Account Classification: IN - Interest					
39150	Investments - Interest On	\$0.00	\$0.00	\$13,000.00	\$13,000.00
Account Classification Total: Interest					
Account Classification: TI - Interfund Transfers					
36225	Trans - Library	\$0.00	\$0.00	\$807,995.00	\$346,541.00
Account Classification Total: Interfund Transfers					
Account Classification: FB - Fund Balances					
31001	Beginning Fund Balance	\$0.00	\$477,794.87	\$530,581.00	\$854,995.00
Account Classification Total: Fund Balances					
Department Total: Library Dept					
Revenue Totals		\$0.00	\$503,794.87	\$1,351,576.00	\$1,214,536.00
Expenses		\$0.00	\$503,794.87	\$1,351,576.00	\$1,214,536.00
Department: 711 - Library Dept					
Account Classification: CO - Capital Outlay					
88340	Bldg Improvement	\$0.00	\$374,591.02	\$1,301,576.00	\$133,989.00
88360	Equipment	\$0.00	\$0.00	\$0.00	\$0.00
88760	Computer Equipment	\$0.00	\$0.00	\$50,000.00	\$0.00
88765	Computer Software	\$0.00	\$0.00	\$0.00	\$0.00
88950	Furniture	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Capital Outlay					
Account Classification: CR - Contingencies and Reserves					
99980	Reserve Future Expenditures	\$0.00	\$0.00	\$0.00	\$1,080,547.00
99981	Unappropriated Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00
Account Classification Total: Contingencies and Reserves					
Department Total: Library Dept					
Revenue Totals:		\$0.00	\$374,591.02	\$1,351,576.00	\$1,214,536.00
Expense Totals		\$0.00	\$503,794.87	\$1,351,576.00	\$1,214,536.00
Fund Total: Klamath County Library Reserve		\$0.00	\$129,203.85	\$0.00	\$0.00
Revenue Grand Totals:		\$0.00	\$4,435,358.96	\$5,155,936.00	\$4,511,205.00
Expense Grand Totals:		\$0.00	\$2,663,250.25	\$5,156,113.00	\$4,511,205.00
Net Grand Totals:		\$0.00	\$1,772,108.71	\$0.00	\$0.00