

Klamath County, Oregon
2012-2013 Budget Presentation

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

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

552 - Museum

570 - Parks

593 - Fairgrounds

712 - Law Library

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Department Mission:

The Klamath County Museum preserves and protects the county's artifacts, museum buildings, historic sites, written and oral histories, and traditions. It also works to educate the public about the value of these resources.

Mandated Services:

Self-Imposed: Klamath County owns three properties listed on the National Register of Historic Places. The Klamath County Museum is the repository for numerous county records, including tax records, court records and files, maps, aerial photos and numerous types of miscellaneous county-generated records.

Department Overview:

The Museum Department oversees the maintenance and operation of three county-owned historic properties and collections stored inside the buildings. The Klamath County Museum (main museum) is housed in the 1935 Klamath Armory/Auditorium building. The Baldwin Hotel building, constructed in 1905, was acquired by the county in 1977, and has been operated as a museum since 1978. The eight-acre Fort Klamath Museum, acquired in 1966, takes in the heart of the parade grounds from the frontier military post that operated from 1863 to 1889.

Successes and Challenges:

Museum attendance over the past few years has averaged about 6,000 per year at the Klamath County Museum, 4,000 at the Fort Klamath Museum and 1,500 at the Baldwin Hotel Museum. The museum department has expanded special programs and presentations, including many held off museum property in the community. Attendance at special programs in 2011 totaled 3,175 people. The museum has an agreement with Amtrak to provide trained docents on the Coast Starlight train between Klamath Falls and Eugene. Amtrak docents served a total audience conservatively estimated at 7,000 passengers in 2010.

Under the category of challenges, the leading problem facing the museum is the fact that the county has not hired professional museum staff for many years. While the county owns extensive museum properties and collections, and has benefitted from the efforts of dedicated amateur staff and volunteers, the county's record of museum administration, maintenance, long-term planning and collections care comes in far below modern standards for museums. The county has no climate-controlled facilities for preservation of archives or artifacts. Security systems are badly outdated.

Budget Overview:

Major revenue sources for the Museum consist of transient room tax, a three-year property tax levy at the rate of 5 cents per \$1,000 of value, grants, donations and gift shop sales.

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

Significant Changes:

Increased charges for insurance and risk management constitute the biggest change in the museum budget, jumping by about 185 percent and consuming about 10 percent of the department's budget. One position is being increased from 0.48 FTE to 0.75 percent.

Key issues:

The Museum is nearing the end of the first year in a three-year levy to fund museum operations. Priorities for this new revenue include: 1, Eliminate budget deficit. 2, Replenish reserve funds. 3, Address deferred maintenance. 4, Extend outreach to schools. 5, Reduce cataloging backlog and continue computerization of old museum records.

Klamath County, Oregon
2012-2013 Budget Financial Presentation
552 Museum

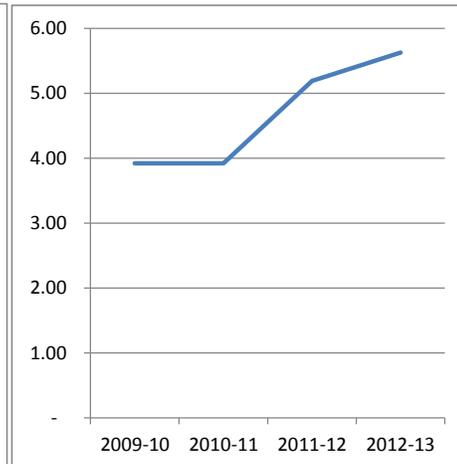
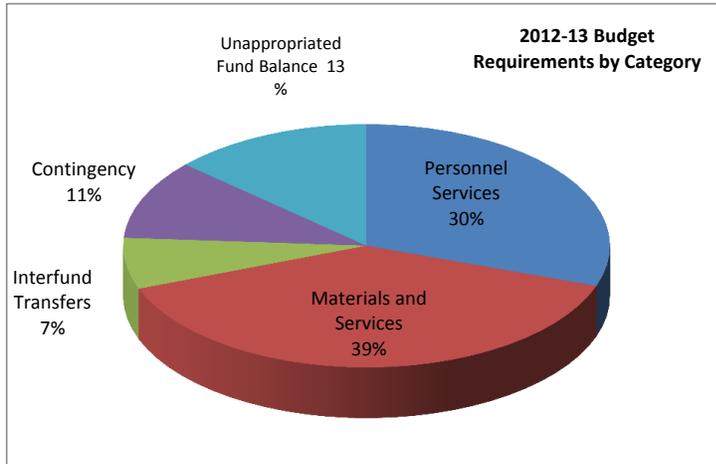
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	161,245	150,404	197,633	213,055
Materials and Services	525,728	116,488	281,758	273,027
Interfund Transfers	20,461	72,461	85,151	47,700
Subtotal Current Expenditures	707,434	339,353	564,542	533,782
Contingency	-	-	76,126	74,300
Unappropriated Fund Balance	224,498	196,393	-	93,918
Subtotal Noncurrent Expenditures	224,498	196,393	76,126	168,218
Total Requirements by Budgetary Category	931,932	535,745	640,668	702,000

<u>Requirements by Fund</u>				
Museum (605)	931,932	535,745	640,668	702,000
Total Requirements by Fund	931,932	535,745	640,668	702,000

<u>Resources by Budgetary Category</u>				
Taxes	-	-	210,192	210,000
Intergovernmental	12,697	10,503	15,000	45,000
Charges for Services	20,791	22,316	11,500	15,500
Investment Earnings	3,560	1,755	1,500	1,500
Contributions and Donations	419,490	97,145	53,000	59,000
Interfund Transfers	144,104	179,528	158,476	110,000
Beginning Fund Balance	331,290	224,498	191,000	261,000
Total Resources by Budgetary Category	931,932	535,745	640,668	702,000

Full-Time Employee Equivalents	3.92	3.92	5.19	5.63
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Museum	702,000	213,055	5.63
Total Mandates	702,000	213,055	5.63



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS	Grand Total w/Benefits
Museum	Museum Manager	60555255361210	1.00	UF20	7.00	240.00	46,800.00	1,076.40	2,901.60	678.60	1,076.40	37.44	8,100.00	86.04	20.40	5,148.00	65,924.88
Museum	Museum Curator	60555255361220	1.00	LH13	7.00		37,828.13	870.05	2,345.34	548.51	870.05	37.44	8,100.00	21.00	20.40	4,161.09	54,802.01
Museum	Museum Asst. Collect Mngr.	60555255361242	0.75	UH09	1.00		16,473.60	378.89	1,021.36	238.87	378.89	28.08	6,075.00	21.00	20.40	1,812.10	26,448.19
Museum	Museum Collections Assistant	60555255361242	0.48	UH08	1.00		10,013.95	230.32	620.87	145.20	230.32	17.97	-	-	-	-	11,258.63
Museum	Museum Collections Assistant	60555255361242	0.48	UH08	1.00		10,013.95	230.32	620.87	145.20	230.32	17.97	-	-	-	-	11,258.63
Museum	Museum Outreach Coordinator	60555255361242	0.48	UH13	1.00		12,200.45	280.61	756.43	176.91	280.61	17.97	-	-	-	-	
Museum	Museum Aide	60555255361461	0.48	MIN WAGE	1.00		8,785.92	202.08	544.73	127.40	202.08	17.97	-	-	-	-	9,880.17
Museum	Temporary Help	60555255363920	0.48	MIN WAGE	1.00		8,785.92	202.08	544.73	127.40	202.08	17.97	-	-	-	-	9,880.17
Museum	Temporary Help	60555255363920	0.48	MIN WAGE	1.00		8,785.92	202.08	544.73	127.40	202.08	17.97	-	-	-	-	9,880.17
			5.63			240.00	159,687.84	3,672.82	9,900.65	2,315.47	3,672.82	210.79	22,275.00	128.04	61.20	11,121.19	199,332.84

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	605	Museum					
Revenue							
Department	552	Museum					
Sub Department	553	Museum Complex					
<u>Taxes</u>							
31100	Property Taxes - Current	\$0.00	\$0.00	\$210,192.00	\$210,000.00	(\$192.00)	0%
31200	Property Taxes - Prior	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
31500	Taxes - Transient Room	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<u>Total: Taxes</u>	\$0.00	\$0.00	\$210,192.00	\$210,000.00	(\$192.00)	0%
<u>Intergovernmental</u>							
33350	State Board of Forestry	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
33702	Oregon Cultural Trust	\$12,697.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<u>Total: Intergovernmental</u>	\$12,697.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Charges for Service</u>							
34220	Room Rental	\$4,090.00	\$3,236.00	\$1,500.00	\$2,500.00	\$1,000.00	67%
34400	Fees - Admission	\$16,701.00	\$19,080.00	\$10,000.00	\$13,000.00	\$3,000.00	30%
	<u>Total: Charges for Service</u>	\$20,791.00	\$22,316.00	\$11,500.00	\$15,500.00	\$4,000.00	35%
<u>Other</u>							
36100	Miscellaneous	\$4,497.00	\$5,698.25	\$1,000.00	\$3,000.00	\$2,000.00	200%
36340	Donations	\$23,125.20	\$29,465.21	\$46,000.00	\$50,000.00	\$4,000.00	9%
	<u>Total: Other</u>	\$27,622.20	\$35,163.46	\$47,000.00	\$53,000.00	\$6,000.00	13%
<u>Interfund Transfers</u>							
39021	Trans - Museum Complex	\$18,000.00	\$70,000.00	\$0.00	\$0.00	\$0.00	
39022	Trans - Museum Sales	\$0.00	\$0.00	\$7,901.00	\$0.00	(\$7,901.00)	-100%
39036	Trans - from General Operations	\$30,213.00	\$0.00	\$0.00	\$0.00	\$0.00	
39055	Trans - Transient Room	\$95,890.88	\$109,528.44	\$100,575.00	\$90,000.00	(\$10,575.00)	-11%
	<u>Total: Interfund Transfers</u>	\$144,103.88	\$179,528.44	\$108,476.00	\$90,000.00	(\$18,476.00)	-17%
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$19,859.95	(\$8,875.91)	\$5,000.00	\$25,000.00	\$20,000.00	400%
	<u>Total: Fund Balances</u>	\$19,859.95	(\$8,875.91)	\$5,000.00	\$25,000.00	\$20,000.00	400%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	605	Museum					
Department	552	Museum					
Sub Department Total: Museum Complex		\$225,074.03	\$228,131.99	\$382,168.00	\$393,500.00	\$11,332.00	3%
Sub Department	554	Museum Sales					
<u>Taxes</u>							
31500	Taxes - Transient Room	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Taxes</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Intergovernmental</u>							
33321	Cultural coalition	\$0.00	\$10,503.00	\$15,000.00	\$15,000.00	\$0.00	0%
33405	Grants	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	
<u>Total: Intergovernmental</u>		\$0.00	\$10,503.00	\$15,000.00	\$45,000.00	\$30,000.00	200%
<u>Interest</u>							
39150	Investments - Interest On	\$3,559.74	\$1,754.91	\$1,500.00	\$1,500.00	\$0.00	0%
<u>Total: Interest</u>		\$3,559.74	\$1,754.91	\$1,500.00	\$1,500.00	\$0.00	0%
<u>Other</u>							
36340	Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36370	Donations - Museum Sales	\$391,867.75	\$61,981.63	\$6,000.00	\$6,000.00	\$0.00	0%
<u>Total: Other</u>		\$391,867.75	\$61,981.63	\$6,000.00	\$6,000.00	\$0.00	0%
<u>Interfund Transfers</u>							
39021	Trans - Museum Complex	\$0.00	\$0.00	\$50,000.00	\$20,000.00	(\$30,000.00)	-60%
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$50,000.00	\$20,000.00	(\$30,000.00)	-60%
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$311,430.87	\$233,373.55	\$186,000.00	\$236,000.00	\$50,000.00	27%
<u>Total: Fund Balances</u>		\$311,430.87	\$233,373.55	\$186,000.00	\$236,000.00	\$50,000.00	27%
Sub Department Total: Museum Sales		\$706,858.36	\$307,613.09	\$258,500.00	\$308,500.00	\$50,000.00	19%
Department Total: Museum		\$931,932.39	\$535,745.08	\$640,668.00	\$702,000.00	\$61,332.00	10%
Revenue Totals		\$931,932.39	\$535,745.08	\$640,668.00	\$702,000.00	\$61,332.00	10%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	605	Museum					
Expenses							
Department	552	Museum					
Sub Department	553	Museum Complex					
<u>Personnel Services</u>							
61210	Museum Manager	\$45,512.00	\$43,320.02	\$46,558.00	\$46,560.00	\$2.00	0%
61220	Museum Curator	\$36,538.08	\$37,185.00	\$37,967.00	\$37,828.00	(\$139.00)	0%
61242	Museum Asst/Collection Mgr	\$10,160.96	\$11,041.32	\$52,037.00	\$48,702.00	(\$3,335.00)	-6%
61461	Museum Aide	\$16,510.16	\$8,116.55	\$8,698.00	\$8,786.00	\$88.00	1%
63900	Overtime	\$106.80	\$0.00	\$0.00	\$0.00	\$0.00	
63920	Temporary Help	\$17,173.11	\$15,783.01	\$11,778.00	\$17,582.00	\$5,804.00	49%
63930	FICA	\$8,798.93	\$7,507.85	\$12,013.00	\$12,216.00	\$203.00	2%
63940	Workmans Compensation Tax	\$0.00	\$68.26	\$152.00	\$210.00	\$58.00	38%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$3,673.00	\$3,673.00	
63949	Oregon Premium Tax	\$170.28	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$15,240.00	\$16,200.00	\$16,200.00	\$22,275.00	\$6,075.00	38%
63951	Life Insurance	\$125.04	\$125.04	\$125.00	\$128.00	\$3.00	2%
63952	Short Term Disability	\$40.80	\$40.80	\$41.00	\$61.00	\$20.00	49%
63960	Retirement - General	\$8,217.21	\$8,066.99	\$8,452.00	\$11,121.00	\$2,669.00	32%
63980	Unemployment Compensation	\$2,532.00	\$2,709.00	\$3,612.00	\$3,673.00	\$61.00	2%
63990	Cell Phone Allowance	\$120.00	\$240.00	\$0.00	\$240.00	\$240.00	
<u>Total: Personnel Services</u>		\$161,245.37	\$150,403.84	\$197,633.00	\$213,055.00	\$15,422.00	8%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$76.95	\$0.00	\$800.00	\$800.00	\$0.00	0%
44060	Janitorial Supplies	\$509.11	\$541.65	\$500.00	\$800.00	\$300.00	60%
44100	Supplies - Office	\$747.40	\$917.28	\$5,000.00	\$2,800.00	(\$2,200.00)	-44%
44118	Supplies - Exhibit	\$61.00	\$386.89	\$3,000.00	\$3,000.00	\$0.00	0%
44122	Supplies - Conservation	\$2,721.68	\$1,758.28	\$5,000.00	\$5,000.00	\$0.00	0%
44123	Supplies - Activities	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0%
44250	Vehicle Fuel	\$722.12	\$1,021.24	\$1,000.00	\$1,500.00	\$500.00	50%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	605	Museum					
Department	552	Museum					
Sub Department	553	Museum Complex					
44260	Vehicle Maintenance & Repair	\$110.64	\$11.50	\$500.00	\$700.00	\$200.00	40%
44640	Telephone	\$3,164.26	\$2,958.22	\$3,000.00	\$3,000.00	\$0.00	0%
44700	Postage	\$131.01	\$236.50	\$500.00	\$500.00	\$0.00	0%
45980	Promotion / PR	\$255.40	\$129.00	\$5,000.00	\$4,000.00	(\$1,000.00)	-20%
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$15,123.00	\$15,123.00	
99760	Insurance/Liability	\$14,301.00	\$14,301.00	\$14,301.00	\$24,633.00	\$10,332.00	72%
99765	Insurance/Workmans Compensation	\$2,717.00	\$2,717.00	\$2,717.00	\$0.00	(\$2,717.00)	-100%
99770	Internal Services	\$28,473.00	\$28,473.00	\$28,473.00	\$28,473.00	\$0.00	0%
99780	Space Rent	\$15,857.00	\$15,857.00	\$13,893.00	\$14,438.00	\$545.00	4%
99782	EMail Account Charge	\$396.00	\$396.00	\$1,050.00	\$1,260.00	\$210.00	20%
<u>Total: Material and Services</u>		\$70,243.57	\$69,704.56	\$86,734.00	\$108,027.00	\$21,293.00	25%
<u>Interfund Transfers</u>							
99038	Trans - Museum Complex	\$0.00	\$0.00	\$50,000.00	\$0.00	(\$50,000.00)	-100%
99042	Trans - Museum Sales	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	
99460	Trans - Equip Rent & Revolving	\$2,461.00	\$211.00	\$20,000.00	\$20,000.00	\$0.00	0%
99781	Trans - Steering Committee	\$0.00	\$2,250.00	\$2,250.00	\$2,700.00	\$450.00	20%
99783	Trans - Phones	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99830	Trans - Vehicle Reserve	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
<u>Total: Interfund Transfers</u>		\$2,461.00	\$2,461.00	\$77,250.00	\$47,700.00	(\$29,550.00)	-38%
<u>Contingencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$20,551.00	\$24,300.00	\$3,749.00	18%
99981	Unappropriated Fund Balance	(\$8,875.91)	\$5,562.59	\$0.00	\$418.00	\$418.00	
<u>Total: Contingencies and Reserves</u>		(\$8,875.91)	\$5,562.59	\$20,551.00	\$24,718.00	\$4,167.00	20%
Sub Department Total: Museum Complex		\$225,074.03	\$228,131.99	\$382,168.00	\$393,500.00	\$11,332.00	3%
	554	Museum Sales					
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	605	Museum					
Department	552	Museum					
Sub Department	554	Museum Sales					
44030	Supv Travel & Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44110	Supplies - Other	\$455,484.81	\$46,783.16	\$180,024.00	\$150,000.00	(\$30,024.00)	-17%
44124	Oregon Cultural Trust	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	0%
<u>Total: Material and Services</u>		\$455,484.81	\$46,783.16	\$195,024.00	\$165,000.00	(\$30,024.00)	-15%
<u>Interfund Transfers</u>							
99038	Trans - Museum Complex	\$0.00	\$0.00	\$7,901.00	\$0.00	(\$7,901.00)	-100%
99040	Trans - General Fund	\$18,000.00	\$70,000.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$18,000.00	\$70,000.00	\$7,901.00	\$0.00	(\$7,901.00)	-100%
<u>Contingencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$55,575.00	\$50,000.00	(\$5,575.00)	-10%
99981	Unappropriated Fund Balance	\$233,373.55	\$190,829.93	\$0.00	\$93,500.00	\$93,500.00	
<u>Total: Contingencies and Reserves</u>		\$233,373.55	\$190,829.93	\$55,575.00	\$143,500.00	\$87,925.00	158%
Sub Department Total: Museum Sales		\$706,858.36	\$307,613.09	\$258,500.00	\$308,500.00	\$50,000.00	19%
Department Total: Museum		\$931,932.39	\$535,745.08	\$640,668.00	\$702,000.00	\$61,332.00	10%
Revenue Totals:		\$931,932.39	\$535,745.08	\$640,668.00	\$702,000.00	\$61,332.00	10%
Expense Totals		\$931,932.39	\$535,745.08	\$640,668.00	\$702,000.00	\$61,332.00	10%
Fund Total: Museum		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$931,932.39	\$535,745.08	\$640,668.00	\$702,000.00	\$61,332.00	10%
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Expense Grand Totals:

\$931,932.39	\$535,745.08	\$640,668.00	\$702,000.00	\$61,332.00	10%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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Department: Community Development
Parks Division

FY 2013 Proposed Budget

Division Mission:

The Klamath County Parks Department provides and maintains public facilities for outdoor recreation and provides access to other public land which offers opportunities for dispersed outdoor recreation.

Mandated Services:

None

Self Imposed Services:

Klamath County elected to offer Parks services to the public. The Parks are funded by the Oregon State Marine Board and the Oregon Parks and Recreation Department. A condition of funding is that Klamath County adheres to the rules outlined by the above mentioned authorities.

Department Overview:

Klamath County has 14 County Parks conveniently located throughout Klamath County encompassing 1,125 acres. These parks are designed and funded as water way access for fishing and hunting. Klamath County Parks' services are free to the public.

There are 31 camp sites that offer potable water, restroom facilities, fire pits and parking. These sites receive maintenance twelve months a year.

One 0.90 FTE and one seasonal employee maintain the entire park system; they are responsible for the grounds maintenance, drinking and sprinkler water system maintenance, sewer system and floating restroom maintenance. Mandatory training and certifications include Small Water Systems Training, Threat Assessment and Emergency Training and Boating Facility Workshop.

Klamath County maintains 8 motorized pieces of equipment that include mowers, trucks and trailers and a 19' boat (for the floating restroom maintenance). Park access is open twelve months a year; however the water systems are shut down in the fall for winterizing. Portable toilets are rented and placed for use during the winter months at some locations.

Successes:

Klamath County has received \$1,335,000 Facility Grant Funds for park improvements. These improvements included new ramps, floats, parking areas and restrooms at several of the water access parks around Klamath Lake.

The Barkley Springs restoration project goal was to enhance the waterway to aid endangered fish species. This project is located at Hagelstein Park and is completed. The funding came from the Oregon Department of Fish and Wildlife in the amount of \$222,450. The Bureau of Reclamation in the amount of \$300,000 and the Klamath Tribes in the amount of \$22,500.

Department: Community Development
Parks Division

FY 2013 Proposed Budget

Klamath County, the U.S. Forest Service and the Oregon State Marine Board entered into a three-party cooperative agreement to pass through grant funding in the amount of \$66,250 for the Princess Creek Boating improvements.

The Oregon Institute of Technology Environmental Science Program volunteered to create a Parks map. The map is completed and exceeded our expectations.

10 Local businesses donated free services and materials to repair and upgrade Stevenson Park after it sustained major vandalism damage.

Challenges:

The Hagelstein Park restroom needs to be replaced; a grant application has been submitted to the Oregon State Marine Board for a new CXT 2 stall vault restroom.

The engineers cost estimate provided from the Oregon State Marine Board is \$58,000. The Klamath County Parks in-kind is estimated to be \$19,850 (labor); the grant application is scheduled to be reviewed by the Oregon State Marine Board in April 2012.

Vandalism causes unexpected expenditures above normal maintenance costs. Local businesses have contributed free materials and services to offset this issue. This is a State wide problem and we are communicating with other municipalities to share ideas and solutions to vandalism.

Budget Overview:

Major Expenditures Parks

One 0.90 FTE multi-discipline staff operates the Parks Department, this employee possesses skills in electrical, plumbing, building construction, concrete, sewer/water systems and equipment maintenance. Seasonally an employee is hired to assist with the parks maintenance. A transfer of \$30,000 goes to the Parks vehicle reserve each year for future equipment replacement.

Major Revenue Parks

The Parks Division is funded by the Oregon State Marine Board Maintenance Assistance Program for our water access parks; the annual amount received is \$28,600. An annual report is submitted for approval in order to qualify for this funding.

Annual funding from the Oregon Parks and Recreation Department is identified as Recreational Vehicle Revenue. Annually a County Parks Assistance Program Certification Statement is submitted for approval to qualify for this funding. The allocation amount is determined by Oregon Parks and Recreation, this year the amount is \$78,003.

Major Expenditures Parks Reserve

In 2008 a no interest loan in the amount of \$50,000 was made to the Sportsman Park. The Promissory Note has a term of seven years.

Department: Community Development
Parks Division

FY 2013 Proposed Budget

Major Revenue Parks Reserve

The Parks Reserve was created originally with revenue from a timber sale. Annually a transfer of \$5,000 from the Parks budget is deposited to the Parks Reserve for future land acquisition.

Significant Changes:

There have been no significant changes to the Parks or Parks Reserve budgets. The funding from the Oregon Parks and Recreation and the Oregon State Marine Board have remained constant.

Key Issues:

The Parks Division was notified of a new 2011 Legislation- Senate Bill 933 to abolish the Oregon State Marine Board, if passed this would negatively impact our Parks Department.

After discussion with our funding organizations vandalism is state wide and a concern for parks throughout the state.

The Parks continued success with grant awards for projects that benefit the whole community.

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Klamath County, Oregon
2012-2013 Budget Financial Presentation
570 Parks

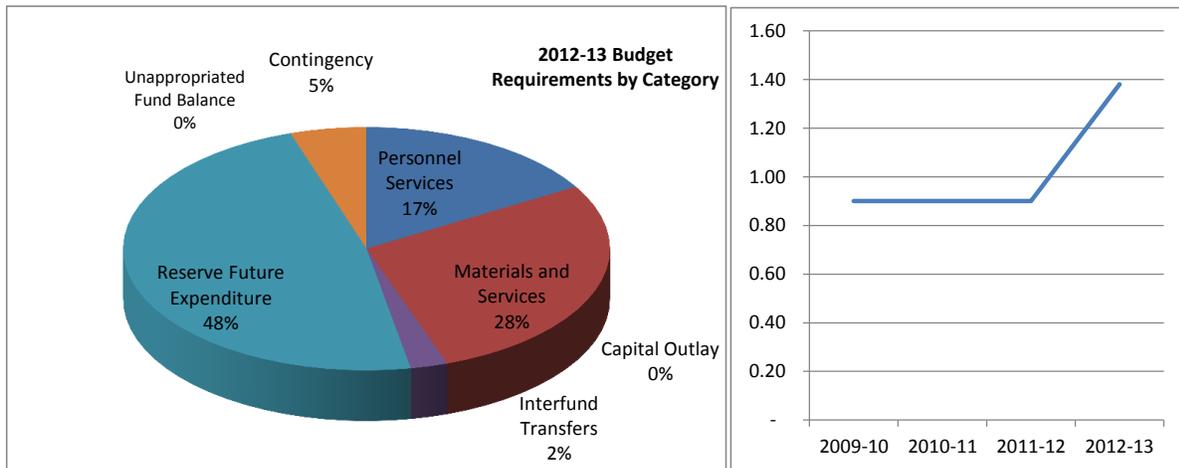
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	24,373	48,700	53,890	56,944
Materials and Services	49,354	57,535	78,135	97,146
Capital Outlay	-	136,250	163,350	
Interfund Transfers	19,273	14,056	19,056	8,500
Subtotal Current Expenditures	93,000	256,541	314,431	162,590
Reserve Future Expenditure	-	-	-	165,175
Contingency	-		54,019	17,510
Unappropriated Fund Balance	287,043	279,353	-	-
Subtotal Noncurrent Expenditures	287,043	279,353	54,019	182,685
Total Requirements by Budgetary Category	380,043	535,894	368,450	345,275

<u>Requirements by Fund</u>				
Parks Reserves (460)	133,601	141,111	158,350	
Parks (465)	246,442	394,783	210,100	345,275
Total Requirements by Fund	380,043	535,894	368,450	345,275

<u>Resources by Budgetary Category</u>				
Intergovernmental	108,420	240,096	83,600	88,600
Charges for Services	6,250	6,250	6,250	6,250
Investment Earnings	4,065	2,506	2,700	2,750
Interfund Transfers	5,000	-	5,000	5,000
Beginning Fund Balance	256,308	287,043	270,900	242,675
Total Resources by Budgetary Category	380,043	535,894	368,450	345,275

Full-Time Employee Equivalents	0.90	0.90	0.90	1.38
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Self imposed Parks	345,275	56,944	1.38
Total Mandates	345,275	56,944	1.38



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS	Grand Total w/Benefits
Community Development/Parks	Maint. Worker II - Parks	46557057263020	0.90	LH13	3.00		28,766.45	661.63	1,783.52	417.11	661.63	33.70	7,290.00	18.90	18.36	3,164.31	42,815.60
Community Development/Parks	Overtime	46557057263900					1,000.00	23.00	62.00	14.50	23.00	-					1,122.50
Community Development/Parks	Seasonal- Parks	46557057263920	0.48	UH-09	1.00		11,571.46	266.14	717.43	167.79	266.14	17.97	-	-	-	-	13,006.93
			1.38			-	41,337.90	950.77	2,562.95	599.40	950.77	51.67	7,290.00	18.90	18.36	3,164.31	56,945.03

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	460	Parks Reserves					
Revenue							
Department	570	Parks					
Sub Department	571	Parks Reserve					
<u>Charges for Service</u>							
36121	Repayments - Loan	\$6,250.00	\$6,250.00	\$6,250.00	\$0.00	(\$6,250.00)	-100%
<u>Total: Charges for Service</u>		\$6,250.00	\$6,250.00	\$6,250.00	\$0.00	(\$6,250.00)	-100%
<u>Interest</u>							
39150	Investments - Interest On	\$1,969.13	\$1,260.55	\$1,200.00	\$0.00	(\$1,200.00)	-100%
<u>Total: Interest</u>		\$1,969.13	\$1,260.55	\$1,200.00	\$0.00	(\$1,200.00)	-100%
<u>Interfund Transfers</u>							
39036	Trans - from General Operations	\$5,000.00	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)	-100%
<u>Total: Interfund Transfers</u>		\$5,000.00	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)	-100%
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$120,381.68	\$133,600.81	\$145,900.00	\$0.00	(\$145,900.00)	-100%
<u>Total: Fund Balances</u>		\$120,381.68	\$133,600.81	\$145,900.00	\$0.00	(\$145,900.00)	-100%
Sub Department Total: Parks Reserve		\$133,600.81	\$141,111.36	\$158,350.00	\$0.00	(\$158,350.00)	-100%
Department Total: Parks		\$133,600.81	\$141,111.36	\$158,350.00	\$0.00	(\$158,350.00)	-100%
Revenue Totals		\$133,600.81	\$141,111.36	\$158,350.00	\$0.00	(\$158,350.00)	-100%
Expenses							
Department	570	Parks					
Sub Department	571	Parks Reserve					
<u>Personnel Services</u>							
63940	Workmans Compensation Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Capital Outlay</u>							
88140	Grounds Improvement	\$0.00	\$0.00	\$158,350.00	\$0.00	(\$158,350.00)	-100%
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$158,350.00	\$0.00	(\$158,350.00)	-100%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	460	Parks Reserves					
Department	570	Parks					
Sub Department	571	Parks Reserve					
<u>Debt Service</u>							
88372	Loans	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Service</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Contingencies and Reserves</u>							
99981	Unappropriated Fund Balance	\$133,600.81	\$141,111.36	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$133,600.81	\$141,111.36	\$0.00	\$0.00	\$0.00	+++
Sub Department Total: Parks Reserve		\$133,600.81	\$141,111.36	\$158,350.00	\$0.00	(\$158,350.00)	-100%
Department Total: Parks		\$133,600.81	\$141,111.36	\$158,350.00	\$0.00	(\$158,350.00)	-100%
Revenue Totals:		\$133,600.81	\$141,111.36	\$158,350.00	\$0.00	(\$158,350.00)	-100%
Expense Totals		\$133,600.81	\$141,111.36	\$158,350.00	\$0.00	(\$158,350.00)	-100%
Fund Total: Parks Reserves		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	465	Parks					
Revenue							
Department	570	Parks					
Sub Department	571	Parks Reserve					
<u>Charges for Service</u>							
36121	Repayments - Loan	\$0.00	\$0.00	\$0.00	\$6,250.00	\$6,250.00	
<u>Total: Charges for Service</u>		\$0.00	\$0.00	\$0.00	\$6,250.00	\$6,250.00	+++
<u>Interest</u>							
39150	Investments - Interest On	\$0.00	\$0.00	\$0.00	\$1,250.00	\$1,250.00	
<u>Total: Interest</u>		\$0.00	\$0.00	\$0.00	\$1,250.00	\$1,250.00	+++
<u>Interfund Transfers</u>							
36235	Trans - Park	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
36236	Trans - Park Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	+++
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$0.00	\$0.00	\$0.00	\$152,675.00	\$152,675.00	
<u>Total: Fund Balances</u>		\$0.00	\$0.00	\$0.00	\$152,675.00	\$152,675.00	+++
Sub Department Total: Parks Reserve		\$0.00	\$0.00	\$0.00	\$165,175.00	\$165,175.00	+++
	572	Parks					
<u>Licenses, Fees and Permits</u>							
33280	Fees - Campground	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Licenses, Fees and Permits</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Intergovernmental</u>							
33650	Fees - State RV License	\$79,820.00	\$75,246.00	\$55,000.00	\$60,000.00	\$5,000.00	9%
33690	Grants - Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
33980	Grants - Marine Board	\$28,600.00	\$28,600.00	\$28,600.00	\$28,600.00	\$0.00	0%
33985	Grants - Marine Board Fac	\$0.00	\$136,250.00	\$0.00	\$0.00	\$0.00	
<u>Total: Intergovernmental</u>		\$108,420.00	\$240,096.00	\$83,600.00	\$88,600.00	\$5,000.00	6%
<u>Interest</u>							
39150	Investments - Interest On	\$2,095.52	\$1,245.06	\$1,500.00	\$1,500.00	\$0.00	0%
<u>Total: Interest</u>		\$2,095.52	\$1,245.06	\$1,500.00	\$1,500.00	\$0.00	0%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	465	Parks					
Department	570	Parks					
Sub Department	572	Parks					
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$135,926.19	\$153,441.99	\$125,000.00	\$90,000.00	(\$35,000.00)	-28%
<u>Total: Fund Balances</u>		\$135,926.19	\$153,441.99	\$125,000.00	\$90,000.00	(\$35,000.00)	-28%
Sub Department Total: Parks		\$246,441.71	\$394,783.05	\$210,100.00	\$180,100.00	(\$30,000.00)	-14%
Department Total: Parks		\$246,441.71	\$394,783.05	\$210,100.00	\$345,275.00	\$135,175.00	64%
Revenue Totals		\$246,441.71	\$394,783.05	\$210,100.00	\$345,275.00	\$135,175.00	64%
<u>Expenses</u>							
Department	570	Parks					
Sub Department	571	Parks Reserve					
<u>Capital Outlay</u>							
88140	Grounds Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Contingencies and Reserves</u>							
99980	Reserve Future Expenditures	\$0.00	\$0.00	\$0.00	\$165,175.00	\$165,175.00	
99981	Unappropriated Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$0.00	\$0.00	\$0.00	\$165,175.00	\$165,175.00	+++
Sub Department Total: Parks Reserve		\$0.00	\$0.00	\$0.00	\$165,175.00	\$165,175.00	+++
	572	Parks					
<u>Personnel Services</u>							
63020	Facility Mtc Worker II	\$10,973.77	\$26,346.24	\$27,763.00	\$28,766.00	\$1,003.00	4%
63900	Overtime	\$780.64	\$697.52	\$1,000.00	\$1,000.00	\$0.00	0%
63920	Temporary Help	\$6,925.17	\$8,150.01	\$11,022.00	\$11,571.00	\$549.00	5%
63930	FICA	\$1,415.84	\$2,605.78	\$3,043.00	\$3,162.00	\$119.00	4%
63940	Workmans Compensation Tax	\$0.00	\$25.57	\$41.00	\$52.00	\$11.00	27%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$951.00	\$951.00	
63949	Oregon Premium Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$2,217.24	\$7,290.22	\$7,290.00	\$7,290.00	\$0.00	0%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	465	Parks					
Department	570	Parks					
Sub Department	572	Parks					
63951	Life Insurance	\$7.80	\$22.20	\$22.00	\$19.00	(\$3.00)	-14%
63952	Short Term Disability	\$8.25	\$18.36	\$18.00	\$18.00	\$0.00	0%
63960	Retirement - General	\$1,322.49	\$2,648.35	\$2,776.00	\$3,164.00	\$388.00	14%
63980	Unemployment Compensation	\$722.00	\$896.00	\$915.00	\$951.00	\$36.00	4%
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$24,373.20	\$48,700.25	\$53,890.00	\$56,944.00	\$3,054.00	6%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$0.00	\$0.00	\$500.00	\$800.00	\$300.00	60%
44040	Staff Travel & Training	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	0%
44100	Supplies - Office	\$0.00	\$164.00	\$300.00	\$300.00	\$0.00	0%
44110	Supplies - Other	\$1,282.37	\$1,879.00	\$2,000.00	\$2,000.00	\$0.00	0%
44200	Dues / Fees	\$20.00	\$0.00	\$700.00	\$700.00	\$0.00	0%
44250	Vehicle Fuel	\$9,884.89	\$11,878.12	\$15,000.00	\$15,000.00	\$0.00	0%
44260	Vehicle Maintenance & Repair	\$890.24	\$7,036.29	\$3,000.00	\$3,000.00	\$0.00	0%
44276	Building Repair	\$383.71	\$1,537.39	\$3,000.00	\$3,000.00	\$0.00	0%
44280	Radio / TV Maint / Repair	\$0.00	\$0.00	\$100.00	\$100.00	\$0.00	0%
44290	Uniform Maintenance & Repair	\$35.55	\$0.00	\$500.00	\$500.00	\$0.00	0%
44300	Equip Maintenance & Repair	\$369.54	\$1,861.83	\$3,000.00	\$3,000.00	\$0.00	0%
44320	Grounds Maintenance & Repair	\$1,040.43	\$881.06	\$5,000.00	\$10,000.00	\$5,000.00	100%
44500	Consultant Services	\$2,117.50	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
44610	Utilities - Water / Sewer	\$317.83	\$317.34	\$300.00	\$600.00	\$300.00	100%
44620	Utilities - Electricity	\$1,209.72	\$1,206.66	\$1,700.00	\$2,200.00	\$500.00	29%
44640	Telephone	\$192.05	\$189.39	\$300.00	\$300.00	\$0.00	0%
44700	Postage	\$16.04	\$4.23	\$50.00	\$50.00	\$0.00	0%
44910	Forest Patrol Assessment	\$1,819.42	\$1,871.64	\$2,500.00	\$2,500.00	\$0.00	0%
45000	Equipment Rental / Lease	\$0.00	\$0.00	\$700.00	\$700.00	\$0.00	0%
45015	Administration Fees	\$0.00	\$0.00	\$0.00	\$11,038.00	\$11,038.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	465	Parks					
Department	570	Parks					
Sub Department	572	Parks					
45020	Contract Services	\$4,767.00	\$3,723.00	\$4,000.00	\$4,000.00	\$0.00	0%
45580	Boat Facility Maintenance	\$22.23	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$6,478.00	\$6,478.00	
99760	Insurance/Liability	\$10,892.00	\$10,892.00	\$10,892.00	\$10,551.00	(\$341.00)	-3%
99765	Insurance/Workmans Compensation	\$4,264.00	\$4,264.00	\$4,264.00	\$0.00	(\$4,264.00)	-100%
99770	Internal Services	\$9,829.00	\$9,829.00	\$9,829.00	\$9,829.00	\$0.00	0%
<u>Total: Material and Services</u>		\$49,353.52	\$57,534.95	\$78,135.00	\$97,146.00	\$19,011.00	24%
<u>Capital Outlay</u>							
88140	Grounds Improvement	\$0.00	\$0.00	\$5,000.00	\$0.00	(\$5,000.00)	-100%
88750	Marine Improvements	\$0.00	\$136,250.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$136,250.00	\$5,000.00	\$0.00	(\$5,000.00)	-100%
<u>Interfund Transfers</u>							
99040	Trans - General Fund	\$10,773.00	\$10,556.00	\$10,556.00	\$0.00	(\$10,556.00)	-100%
99193	Trans - Park Reserve	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
99783	Trans - Phones	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99830	Trans - Vehicle Reserve	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0%
<u>Total: Interfund Transfers</u>		\$19,273.00	\$14,056.00	\$19,056.00	\$8,500.00	(\$10,556.00)	-55%
<u>Contigencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$54,019.00	\$17,510.00	(\$36,509.00)	-68%
99981	Unappropriated Fund Balance	\$153,441.99	\$138,241.85	\$0.00	\$0.00	\$0.00	
<u>Total: Contigencies and Reserves</u>		\$153,441.99	\$138,241.85	\$54,019.00	\$17,510.00	(\$36,509.00)	-68%
Sub Department Total: Parks		\$246,441.71	\$394,783.05	\$210,100.00	\$180,100.00	(\$30,000.00)	-14%
Department Total: Parks		\$246,441.71	\$394,783.05	\$210,100.00	\$345,275.00	\$135,175.00	64%
Revenue Totals:		\$246,441.71	\$394,783.05	\$210,100.00	\$345,275.00	\$135,175.00	64%
Expense Totals		\$246,441.71	\$394,783.05	\$210,100.00	\$345,275.00	\$135,175.00	64%
Fund Total: Parks		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$380,042.52	\$535,894.41	\$368,450.00	\$345,275.00	(\$23,175.00)	-6%
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Expense Grand Totals:

\$380,042.52	\$535,894.41	\$368,450.00	\$345,275.00	(\$23,175.00)	-6%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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Department Mission:

The Klamath County Fairground's Mission revolves around the entire Klamath Basin. Persons of all ages use the facilities that we offer for all types of community and livestock event at an affordable and economic price. The Fair is a vital resource for personal development along with key focus of education whereby the year-round activities constitute a living classroom for all person involved. The Klamath County Fair is a driving force for economic activity. The Fairgrounds is one of the largest destination points in the Klamath county area for countless events that bring new dollars to the entire community, contributing to the economy and the Transient Room Tax.

Mandated Services:

The Fairgrounds operates under ORS 565-210, which has an appointed Fair Board who has management of Fair, licenses and distribution of all proceeds.

The Fair Board has exclusive management of the ground and all property owned, leased, and devoted to the use of the County Fair.

The Fair Board operates the grounds and buildings to the fullest extent for the education, pleasure, recreation and public benefit.

The Fair Board shall fix sums to be paid (developed standard rates for services).

Self Imposed Services:

The Klamath County Fairgrounds provides economical, clean useful buildings, grounds, and arenas 365 days a year.

The Fair Board has developed and adopted Policies for:

- Professional Development, Compliance with Environmental Laws, Compliance with ORS 279 public purchasing and Contracting Laws, Animal Welfare Policy, Compliance with the Americans with Disabilities Act.

Department Overview:

The Klamath County Fairgrounds is a service provider and the citizens of the basin are our customers. We are obligated to provide to our customers the highest level of affordable quality entertainment and educational opportunities, all centered in an enjoyable, comfortable and affordable atmosphere. Our driving force is the desire for our customers to utilize and enjoy clean, updated rental facilities for family functions, public and private meetings as well as community functions.

Successes and Challenges:

After a long challenging process we have a new roof for the Event Center.

We have been blessed with the assistance of Mr. John Stillwell who applied and received grants to update all electrical in cattle, beef, sheep and hog barns, and install electrical in the block wall; added a block wall with tie-outs, a new wash rack at end of the cattle barn, installed sod and a sprinkler system in the area between the stalls and Kentner barn, and reversed manure pit.

We have repeat customers that have been holding events at the Fairgrounds for over 20 years, and we have new customers that always relay that we are the one of the best facilities for services and cost. The fairgrounds in 2010/2011 had 588 events (133 youth, 131 private, 324 public) with an attendance of 183,057. The challenge is maintaining and providing the services the Fair Board has committed to, and the standard that the public expects during low economic times.

Budget Overview:

The Klamath County Fairgrounds has three (3) main sources of revenue; the hotel/motel tax, room rentals and State appropriation for fair. The room tax and The State Fair (fair only) have strict guidelines for use. Our major expenses are in maintenance on the older buildings, older equipment (engine repairs and up keep, tires, oil, gas), supplies for events (panels, sand, gates, tables, chairs, PA systems, stages). Maintain plumbing and electrical for 6 buildings and wash stations (inside and outside, freezing weather), grounds (dirt, gravel, snow removal, paving, aesthetics, plants, trees, lawns, and fencing). Our personnel are 1 administrator, 2 office staff, and we must reduce the 6 maintenance workers to 4. We are open 7 days a week, 365 days a year, 7a.m. to 9p.m., unless an event runs longer.

Significant Changes:

At the budget officers prompting there are major cuts, and we have reduced staff and line items. We know this will significantly impact our services. The only thing we can do is try to keep up on our service as we are a rental facility and we must keep the doors open. We will have an overload of responsibilities that we will try to maintain.

Key Issues:

The Fairgrounds receives no funding from the general fund. The Fairgrounds was removed from the County budget in 1978 for lack of funds. Yet, we have a stable source of income from the Hotel Motel Tax, which was totally promoted by the Fair Board. The Hotel Motel Tax has never been consistent and can and has had major differences from year to year, this has never caused any deficiencies in the department, when it is up we implement well needed projects for buildings, capital equipment, paving, roofing, items that are necessary for the continued success of the services the Fairgrounds provides.

Klamath County, Oregon
2012-2013 Budget Financial Presentation
593 Fairgrounds

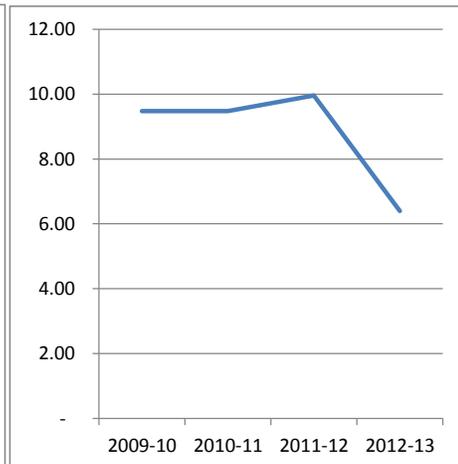
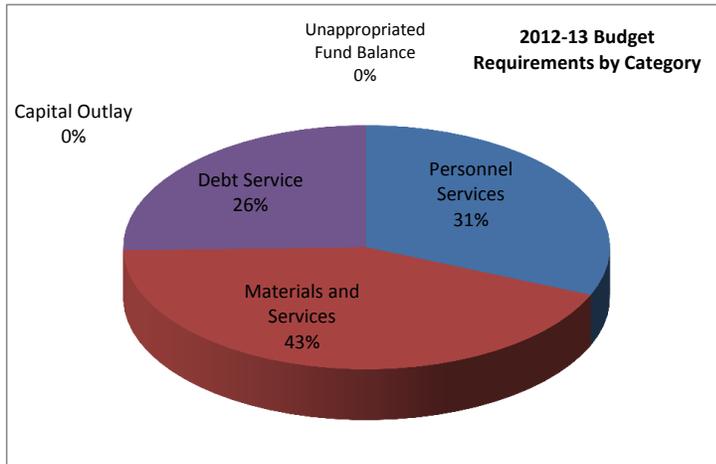
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	453,197	467,333	529,120	370,762
Materials and Services	638,492	595,653	604,838	510,337
Capital Outlay	66,575	565,737	173,700	-
Debt Service	-	-	-	300,000
Subtotal Current Expenditures	1,158,264	1,628,723	1,307,658	1,181,099
Contingency	-		14,760	
Unappropriated Fund Balance	844,901	11,379	-	-
Subtotal Noncurrent Expenditures	844,901	11,379	14,760	-
Total Requirements by Budgetary Category	2,003,164	1,640,102	1,322,418	1,181,099

<u>Requirements by Fund</u>				
Fairgrounds (740)	2,003,164	1,640,102	1,322,418	1,181,099
Total Requirements by Fund	2,003,164	1,640,102	1,322,418	1,181,099

<u>Resources by Budgetary Category</u>				
Intergovernmental	41,963	36,031	49,100	50,000
Charges for Services	1,069,780	347,074	398,100	436,099
Investment Earnings	1,821	5,521	18,000	-
Interfund Transfers	415,484	406,576	467,765	420,000
Debt Proceeds	-	-	-	275,000
Beginning Fund Balance	474,116	844,901	389,453	-
Total Resources by Budgetary Category	2,003,164	1,640,102	1,322,418	1,181,099

Full-Time Employee Equivalents	9.48	9.48	9.96	6.40
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Experiment Station	1,181,099	370,762	6.40
Total Mandates	1,181,099	370,762	6.40



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/P ERS	Grand Total w/Benefits
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.80	UH13	5.00		24,281.92	558.48	1,505.48	352.09	558.48	29.95	8,100.00	21.00	20.40	2,671.01	38,098.82
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.80	UH14	5.00		26,481.92	609.08	1,641.88	383.99	609.08	29.95	8,100.00	21.00	20.40	2,913.01	40,810.32
Fairboard	Fairgrounds Maintenance Worker	74059363020	0.80	UH14	5.00		26,103.04	600.37	1,618.39	378.49	600.37	29.95	8,100.00	21.00	20.40	2,871.33	40,343.35
Fairboard	Fairgrounds Maint. Worker	74059363020	0.80	UH14	3.00		24,295.42	558.79	1,506.32	352.28	558.79	29.95	8,100.00	21.00	20.40	2,672.50	38,115.46
Fairboard	Fairgrounds Manager	74059363310	0.80	DF10	7.00		53,779.20	1,236.92	3,334.31	779.80	1,236.92	29.95	8,100.00	86.04	20.40	5,915.71	74,519.26
Fairboard	Fairgrounds Secretary	74059361630	0.80	UH16	7.00		30,650.88	704.97	1,900.35	444.44	704.97	29.95	8,100.00	21.00	20.40	3,371.60	45,948.56
Fairboard	Admin Secretary - Hourly	74059361520	0.80	UH16	7.00		30,650.88	704.97	1,900.35	444.44	704.97	29.95	8,100.00	21.00	20.40	3,371.60	45,948.56
Fairboard	Fairgrounds Maint. Worker	74059363020	0.80	UH13	3.00		22,378.75	514.71	1,387.48	324.49	514.71	29.95	8,100.00	21.00	20.40	2,461.66	35,753.16
Fairboard	Overtime	74059363900					10,000.00	230.00	620.00	145.00	230.00	-	-	-	-	-	11,225.00
			6.40			-	248,622.02	5,718.31	15,414.56	3,605.02	5,718.31	239.62	64,800.00	233.04	163.20	26,248.42	370,762.49

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	740	Fairgrounds					
Revenue							
Department	593	Fairgrounds					
<u>Taxes</u>							
31500	Taxes - Transient Room	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Taxes</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Intergovernmental</u>							
33705	Oregon Fairs	\$41,962.56	\$36,030.72	\$49,100.00	\$50,000.00	\$900.00	2%
<u>Total: Intergovernmental</u>		\$41,962.56	\$36,030.72	\$49,100.00	\$50,000.00	\$900.00	2%
<u>Charges for Service</u>							
34220	Room Rental	\$173,303.87	\$239,284.37	\$240,400.00	\$260,000.00	\$19,600.00	8%
36120	Settlements - Insurance	\$727,420.99	\$0.00	\$0.00	\$0.00	\$0.00	
36510	Refunds - Fair Revenue/Donations	\$153,815.41	\$92,092.66	\$142,500.00	\$160,202.00	\$17,702.00	12%
36540	Refunds	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00	0%
36602	Reim - Services	\$15,239.80	\$15,697.05	\$15,000.00	\$15,697.00	\$697.00	5%
<u>Total: Charges for Service</u>		\$1,069,780.07	\$347,074.08	\$398,100.00	\$436,099.00	\$37,999.00	10%
<u>Interest</u>							
39150	Investments - Interest On	\$1,820.78	\$5,520.91	\$18,000.00	\$0.00	(\$18,000.00)	-100%
<u>Total: Interest</u>		\$1,820.78	\$5,520.91	\$18,000.00	\$0.00	(\$18,000.00)	-100%
<u>Other</u>							
36100	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
39055	Trans - Transient Room	\$415,484.93	\$406,575.79	\$467,765.00	\$420,000.00	(\$47,765.00)	-10%
<u>Total: Interfund Transfers</u>		\$415,484.93	\$406,575.79	\$467,765.00	\$420,000.00	(\$47,765.00)	-10%
<u>Debt Proceeds</u>							
39500	Interfund Loan Proceeds	\$0.00	\$0.00	\$0.00	\$275,000.00	\$275,000.00	
39520	GW Debt Proceeds Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Proceeds</u>		\$0.00	\$0.00	\$0.00	\$275,000.00	\$275,000.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	740	Fairgrounds					
Department	593	Fairgrounds					
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$474,115.90	\$844,900.55	\$389,453.00	\$0.00	(\$389,453.00)	-100%
<u>Total: Fund Balances</u>		\$474,115.90	\$844,900.55	\$389,453.00	\$0.00	(\$389,453.00)	-100%
Department Total: Fairgrounds		\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
Revenue Totals		\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
Expenses							
Department	593	Fairgrounds					
<u>Personnel Services</u>							
61520	BOCC Secretary	\$37,695.06	\$37,674.91	\$38,459.00	\$30,651.00	(\$7,808.00)	-20%
61620	Secretary/Maintenance	\$5,853.60	\$960.54	\$16,065.00	\$0.00	(\$16,065.00)	-100%
61630	Fairgrounds Secretary	\$34,194.20	\$35,882.60	\$38,304.00	\$30,651.00	(\$7,653.00)	-20%
63020	Facility Mtc Worker II	\$134,914.59	\$139,052.49	\$145,864.00	\$123,541.00	(\$22,323.00)	-15%
63310	Fairgrounds Manager	\$63,921.33	\$65,832.00	\$67,214.00	\$53,779.00	(\$13,435.00)	-20%
63316	Fairgrounds Foreman	\$36,657.93	\$37,669.06	\$38,459.00	\$0.00	(\$38,459.00)	-100%
63900	Overtime	\$10,187.52	\$11,371.72	\$18,000.00	\$10,000.00	(\$8,000.00)	-44%
63920	Temporary Help	\$0.00	\$2,246.50	\$22,000.00	\$0.00	(\$22,000.00)	-100%
63930	FICA	\$24,059.20	\$23,650.34	\$29,467.00	\$19,020.00	(\$10,447.00)	-35%
63940	Workmans Compensation Tax	\$0.00	\$180.04	\$291.00	\$240.00	(\$51.00)	-18%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$5,718.00	\$5,718.00	
63949	Oregon Premium Tax	\$444.18	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$66,357.50	\$72,922.58	\$72,900.00	\$64,800.00	(\$8,100.00)	-11%
63951	Life Insurance	\$301.34	\$297.24	\$297.00	\$233.00	(\$64.00)	-22%
63952	Short Term Disability	\$178.50	\$183.60	\$184.00	\$163.00	(\$21.00)	-11%
63960	Retirement - General	\$30,676.65	\$31,627.42	\$32,830.00	\$26,248.00	(\$6,582.00)	-20%
63980	Unemployment Compensation	\$7,755.00	\$7,782.00	\$8,786.00	\$5,718.00	(\$3,068.00)	-35%
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$453,196.60	\$467,333.04	\$529,120.00	\$370,762.00	(\$158,358.00)	-30%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$2,939.38	\$1,662.95	\$3,500.00	\$1,500.00	(\$2,000.00)	-57%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	740	Fairgrounds					
Department	593	Fairgrounds					
44100	Supplies - Office	\$4,283.76	\$2,819.03	\$7,100.00	\$2,000.00	(\$5,100.00)	-72%
44104	Miscellaneous	\$83,010.99	\$0.00	\$0.00	\$0.00	\$0.00	
44110	Supplies - Other	\$2,338.78	\$3,644.27	\$5,500.00	\$2,000.00	(\$3,500.00)	-64%
44119	Equipment Reimbursement	\$2,894.81	\$2,876.43	\$4,000.00	\$2,500.00	(\$1,500.00)	-38%
44200	Dues / Fees	\$1,833.32	\$6,342.69	\$4,800.00	\$2,500.00	(\$2,300.00)	-48%
44250	Vehicle Fuel	\$13,529.42	\$21,887.72	\$22,500.00	\$20,000.00	(\$2,500.00)	-11%
44270	Bldg Maintenance & Repair	\$27,168.61	\$34,485.30	\$44,865.00	\$28,000.00	(\$16,865.00)	-38%
44300	Equip Maintenance & Repair	\$13,768.11	\$10,017.54	\$10,000.00	\$2,000.00	(\$8,000.00)	-80%
44320	Grounds Maintenance & Repair	\$15,110.24	\$9,918.18	\$45,200.00	\$27,000.00	(\$18,200.00)	-40%
44570	Fees for Service	\$52,910.75	\$83,865.58	\$15,000.00	\$1,500.00	(\$13,500.00)	-90%
44590	Committee Expenses	\$2,288.94	\$190.93	\$2,500.00	\$1,500.00	(\$1,000.00)	-40%
44600	Utilities - Gas	\$45,205.42	\$36,121.12	\$60,100.00	\$58,500.00	(\$1,600.00)	-3%
44610	Utilities - Water / Sewer	\$23,311.23	\$25,513.62	\$30,000.00	\$28,000.00	(\$2,000.00)	-7%
44620	Utilities - Electricity	\$69,150.39	\$72,598.20	\$55,900.00	\$59,200.00	\$3,300.00	6%
44630	Garbage Pickup	\$8,805.97	\$9,871.68	\$16,000.00	\$13,000.00	(\$3,000.00)	-19%
44640	Telephone	\$3,987.41	\$4,899.24	\$5,000.00	\$5,000.00	\$0.00	0%
44680	Known Hardware Maintenance	\$391.54	\$0.00	\$0.00	\$0.00	\$0.00	
44700	Postage	\$461.69	\$374.14	\$1,300.00	\$1,200.00	(\$100.00)	-8%
45020	Contract Services	\$37,145.76	\$45,611.94	\$46,600.00	\$20,000.00	(\$26,600.00)	-57%
45021	Interest Expense	\$10.89	\$0.00	\$0.00	\$0.00	\$0.00	
45100	Advertising	\$9,715.19	\$10,766.00	\$15,800.00	\$8,000.00	(\$7,800.00)	-49%
45780	Exhibits	\$17,700.00	\$17,500.00	\$17,800.00	\$17,800.00	\$0.00	0%
45790	Fair Judges	\$9,800.00	\$9,500.00	\$9,500.00	\$9,500.00	\$0.00	0%
46170	Irrigation	\$2,027.98	\$2,027.98	\$2,100.00	\$2,300.00	\$200.00	10%
46580	Fair Account Expense	\$97,985.05	\$92,735.84	\$89,000.00	\$59,065.00	(\$29,935.00)	-34%
46690	Bonds	\$293.00	\$0.00	\$350.00	\$350.00	\$0.00	0%
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$38,611.00	\$38,611.00	
99760	Insurance/Liability	\$42,141.00	\$42,141.00	\$42,141.00	\$62,894.00	\$20,753.00	49%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	740	Fairgrounds					
Department	593	Fairgrounds					
99765	Insurance/Workmans Compensation	\$11,865.00	\$11,865.00	\$11,865.00	\$0.00	(\$11,865.00)	-100%
99770	Internal Services	\$36,417.00	\$36,417.00	\$36,417.00	\$36,417.00	\$0.00	0%
<u>Total: Material and Services</u>		\$638,491.63	\$595,653.38	\$604,838.00	\$510,337.00	(\$94,501.00)	-16%
<u>Capital Outlay</u>							
88000	Vehicles Other	\$3,150.00	\$5,000.00	\$5,000.00	\$0.00	(\$5,000.00)	-100%
88140	Grounds Improvement	\$18,556.56	\$4,315.00	\$35,000.00	\$0.00	(\$35,000.00)	-100%
88290	Fencing	\$2,199.48	\$0.00	\$2,500.00	\$0.00	(\$2,500.00)	-100%
88300	Chairs & Tables	\$0.00	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)	-100%
88340	Bldg Improvement	\$22,994.72	\$539,160.06	\$39,200.00	\$0.00	(\$39,200.00)	-100%
88360	Equipment	\$18,674.70	\$17,261.77	\$80,000.00	\$0.00	(\$80,000.00)	-100%
88760	Computer Equipment	\$1,000.00	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	-100%
<u>Total: Capital Outlay</u>		\$66,575.46	\$565,736.83	\$173,700.00	\$0.00	(\$173,700.00)	-100%
<u>Debt Service</u>							
99950	Interfund Loan Principal	\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00	
99960	Interfund Loan Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Service</u>		\$0.00	\$0.00	\$0.00	\$300,000.00	\$300,000.00	+++
<u>Interfund Transfers</u>							
99783	Trans - Phones	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Contigencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$14,760.00	\$0.00	(\$14,760.00)	-100%
99981	Unappropriated Fund Balance	\$844,900.55	\$11,378.80	\$0.00	\$0.00	\$0.00	
<u>Total: Contigencies and Reserves</u>		\$844,900.55	\$11,378.80	\$14,760.00	\$0.00	(\$14,760.00)	-100%
Department Total: Fairgrounds		\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
Revenue Totals:		\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
Expense Totals		\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
Fund Total: Fairgrounds		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
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Expense Grand Totals:

\$2,003,164.24	\$1,640,102.05	\$1,322,418.00	\$1,181,099.00	(\$141,319.00)	-11%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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Department Mission:

The mission of the Klamath County Law Library is to serve the legal information needs of Klamath County by providing access and use of legal reference materials and reference services to members of the legal community and the general public. The library provides users with legal resources by acquiring, organizing, and maintaining a collection of current and historical law-related materials which support the study and knowledge of law in Klamath County.

Self-Mandated Services:

ORS 9.850 authorizes counties to use Law Library fees, collected by the court clerk, for the purpose of acquiring, maintaining or operating the Law Library at the county seat. This statute establishes that “no part of the monies, received from such law library fees shall be used for the purpose other than acquiring, maintaining or operating such Law Library.”

ORS 21.350 requires that the Law Library be “available at all reasonable times to the use of litigants, and permitted to be used by all attorneys at law duly admitted to practice in this state, without additional fees to such litigants or attorneys.”

HB 5056 defined: It appropriates \$7.4 million to the Oregon Judicial Department (OJD) for the purpose of operating Law Libraries and providing Law Library services. The bill directs the Chief Justice to distribute these funds to counties based on revenues received from filing fees collected in 2009-11 from the civil actions commenced in the county’s circuit courts. Each County’s 2011-13 amount will be less (proportionately reduced) than its 2009-11 amount, since the legislated appropriation for 2011-13 was approximately \$2.6 million (26%) below the 2009-11 revenue amounts.

Department Overview:

The Law Library is located in a space within the Library District’s main branch. The Law Library provides a small print collection, required legal forms as approved by the court, and an extensive on-line legal reference service provided by Lexis and West legal publishers.

The Law Library works closely with Court Administration to support litigants who are referred by them for specific sections, law cases, or forms. The members of the Oregon State Bar have access through a coded locking door to the Law Library 7 days a week, 24 hours a day. The use of the Law Library by attorneys is uneven. The use of the Law Library by the public is heavy. Before approaching an attorney for assistance, the first stop for many people is the law library in order to try to understand the issues that face them.

Successes and Challenges:

2010-11

329	Attorney Research Contact
953	Public Research Contacts
786	Open Public Hours

\$93,722	Court Fees Received
\$7,810	Average Per Month

Budget Overview:

The primary source of revenue for the Law Library is the monthly portion of the fees collected by the Courts. Secondary sources of revenue are the “at cost charges” for copies of court papers (forms) that the Law Library provides to the general public.

The largest expenditures are no longer for the Library Assistant III positions. The largest expenditures are now on software (on-line subscriptions to legal resources), Administrative Services and space rent. Space rent is now larger than the expenditures for print materials. There is no longer a substitute position.

Over the years the Law Library has been able to keep expenditures below revenue. The plans for this reserve are to act as a cushion in the event that funding for County Law Libraries are further reduced or even eliminated.

Significant Changes:

HB 5056 passed in August of 2011 and has reduced the Law Library’s revenue by 28% or \$25,000. The budget was balanced by replacing the full time Library Assistant III with a part time Library Assistant III. Usage is remaining the same as reflected in the 10-11 figures. The usage is also the same despite the open hours being reduced from 35 to 14 a week.

Key issues:

The issue is now how to find a way to provide better access to the legal research materials and services provided by the law library. The goal of the OJD and the court administrators will become clearer within the next two years. However, recent discussions show that the trend is toward making legal research materials more available to a broader public through a state wide contract with the on-line distributor of these materials. Unfortunately, or fortunately, the Klamath County Law Library is ahead of the trend and has nearly eliminated all its print collection. So the issue is now how to relocate the limited print collection of law materials and the on-line legal research computer terminals to the location more accessible to the public. It would also save the Space Rent charges to relocate out of the Law Library space.

Klamath County, Oregon
2012-2013 Budget Financial Presentation
712 Law Library

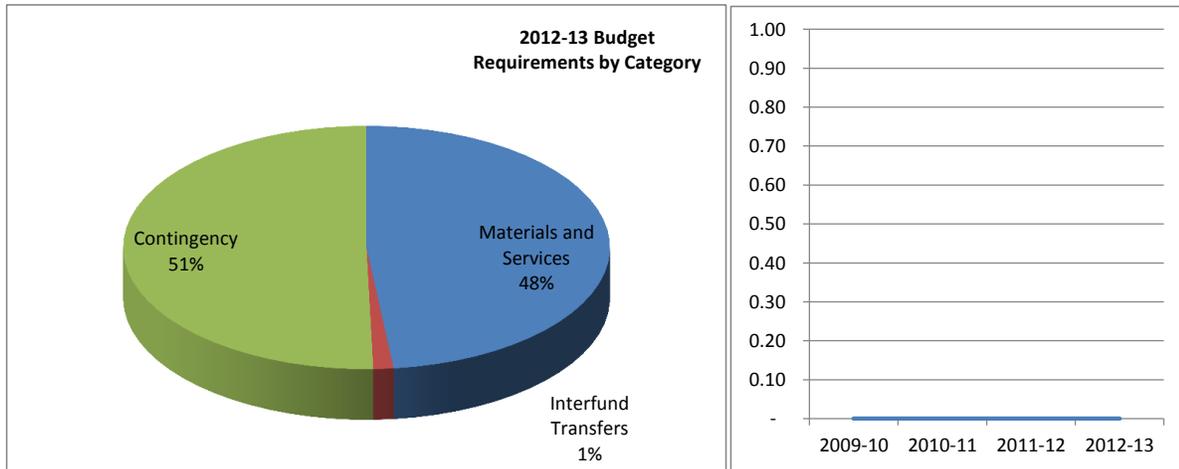
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	56,428	49,721	61,916	65,020
Interfund Transfers	42,814	43,466	52,826	1,800
Subtotal Current Expenditures	99,242	93,187	114,742	66,820
Contingency	-	600	16,758	68,021
Unappropriated Fund Balance	53,667	60,542	-	-
Subtotal Noncurrent Expenditures	53,667	61,142	16,758	68,021
Total Requirements by Budgetary Category	152,909	154,329	131,500	134,841

<u>Requirements by Fund</u>				
Law Library (760)	152,909	154,329	131,500	134,841
Total Requirements by Fund	152,909	154,329	131,500	134,841

<u>Resources by Budgetary Category</u>				
Charges for Services	7,782	6,459	5,500	6,000
Fines and Forfeitures	89,780	93,723	84,000	68,000
Investment Earnings	1,237	481	-	300
Beginning Fund Balance	54,110	53,667	42,000	60,541
Total Resources by Budgetary Category	152,909	154,329	131,500	134,841

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Law Library	134,841	-	-
Total Mandates	134,841	-	-



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Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	760	Law Library					
Revenue							
Department	712	Law Library					
<u>Charges for Service</u>							
34230	Fees - Photocopy	\$7,781.50	\$6,458.65	\$5,500.00	\$6,000.00	\$500.00	9%
<u>Total: Charges for Service</u>		\$7,781.50	\$6,458.65	\$5,500.00	\$6,000.00	\$500.00	9%
<u>Fines and Forfeitures</u>							
34300	Fees - Court	\$89,779.88	\$93,722.50	\$84,000.00	\$68,000.00	(\$16,000.00)	-19%
<u>Total: Fines and Forfeitures</u>		\$89,779.88	\$93,722.50	\$84,000.00	\$68,000.00	(\$16,000.00)	-19%
<u>Interest</u>							
39150	Investments - Interest On	\$1,237.02	\$480.93	\$0.00	\$300.00	\$300.00	
<u>Total: Interest</u>		\$1,237.02	\$480.93	\$0.00	\$300.00	\$300.00	+++
<u>Other</u>							
36340	Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$54,110.28	\$53,666.81	\$42,000.00	\$60,541.00	\$18,541.00	44%
<u>Total: Fund Balances</u>		\$54,110.28	\$53,666.81	\$42,000.00	\$60,541.00	\$18,541.00	44%
Department Total: Law Library		\$152,908.68	\$154,328.89	\$131,500.00	\$134,841.00	\$3,341.00	3%
Revenue Totals		\$152,908.68	\$154,328.89	\$131,500.00	\$134,841.00	\$3,341.00	3%
Expenses							
Department	712	Law Library					
<u>Personnel Services</u>							
63940	Workmans Compensation Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Material and Services</u>							
44030	Supv Travel & Training	\$1,073.10	\$1,118.63	\$2,000.00	\$0.00	(\$2,000.00)	-100%
44100	Supplies - Office	\$2,670.60	\$2,655.00	\$3,000.00	\$3,000.00	\$0.00	0%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	760	Law Library					
Department	712	Law Library					
44110	Supplies - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44200	Dues / Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44640	Telephone	\$802.22	\$734.21	\$750.00	\$750.00	\$0.00	0%
44700	Postage	\$0.00	\$5.16	\$0.00	\$0.00	\$0.00	
44730	Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44830	Maintenance Contracts	\$73.68	\$63.61	\$0.00	\$0.00	\$0.00	
45015	Administration Fees	\$0.00	\$0.00	\$0.00	\$17,000.00	\$17,000.00	
45880	Computer Software	\$14,697.00	\$14,493.99	\$18,000.00	\$18,000.00	\$0.00	0%
46140	Books	\$16,531.27	\$10,038.32	\$18,000.00	\$6,000.00	(\$12,000.00)	-67%
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$229.00	\$229.00	
99760	Insurance/Liability	\$568.00	\$600.00	\$600.00	\$374.00	(\$226.00)	-38%
99770	Internal Services	\$12,524.00	\$12,524.00	\$12,524.00	\$12,524.00	\$0.00	0%
99780	Space Rent	\$7,290.00	\$7,290.00	\$6,832.00	\$6,933.00	\$101.00	1%
99782	EMail Account Charge	\$198.00	\$198.00	\$210.00	\$210.00	\$0.00	0%
<u>Total: Material and Services</u>		\$56,427.87	\$49,720.92	\$61,916.00	\$65,020.00	\$3,104.00	5%
<u>Interfund Transfers</u>							
99110	Trans - Library	\$40,944.00	\$41,596.00	\$49,156.00	\$0.00	(\$49,156.00)	-100%
99460	Trans - Equip Rent & Revolving	\$1,870.00	\$0.00	\$1,870.00	\$0.00	(\$1,870.00)	-100%
99781	Trans - Steering Committee	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00	\$0.00	0%
99783	Trans - Phones	\$0.00	\$70.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$42,814.00	\$43,466.00	\$52,826.00	\$1,800.00	(\$51,026.00)	-97%
<u>Contingencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$599.98	\$16,758.00	\$68,021.00	\$51,263.00	306%
99981	Unappropriated Fund Balance	\$53,666.81	\$60,541.99	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$53,666.81	\$61,141.97	\$16,758.00	\$68,021.00	\$51,263.00	306%
Department Total: Law Library		\$152,908.68	\$154,328.89	\$131,500.00	\$134,841.00	\$3,341.00	3%
Revenue Totals:		\$152,908.68	\$154,328.89	\$131,500.00	\$134,841.00	\$3,341.00	3%
Expense Totals		\$152,908.68	\$154,328.89	\$131,500.00	\$134,841.00	\$3,341.00	3%

Budget Worksheet Report

<u>Account Number</u>	<u>Description</u>	<u>2010 Actual Amount</u>	<u>2011 Actual Amount</u>	<u>2012 Amended Budget</u>	<u>2013 Proposed</u>	<u>Change from 2012 Amended</u>	<u>Percentage Change</u>
Fund Total: Law Library		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$152,908.68	\$154,328.89	\$131,500.00	\$134,841.00	\$3,341.00	3%
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Expense Grand Totals:

\$152,908.68	\$154,328.89	\$131,500.00	\$134,841.00	\$3,341.00	3%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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