

Klamath County, Oregon 2014-2015 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

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 1,000 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 2013 totaled 2,195 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 2013.

Fiscal 2014 is the first year the museum has been able to enjoy the full benefit of the three year levy passed in 2011. Over the past two years, \$70,000 of revenue from the levy was used to restore funds that had been drawn from the museum's reserve account in prior years. The museum hired two museum professionals in the past year, and has its first full-time maintenance technician.

The primary challenge facing the museum is the expiration of a three-year serial levy in June. A measure that would renew the 5-cents-per-thousand levy for five years will be on the May 20 ballot.

Other challenges include the need for an updated security system, a leaking section in the roof of the main museum, and a dilapidated set of stairs on the outside of the Baldwin Hotel Museum.

Budget Overview:

Major revenue sources for the Museum consist of transient room tax, grants, donations and gift shop sales.

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

Significant Changes:

The proposed Museum budget for FY 2015 is based on a scenario in which the levy is not renewed. Most museum staff would remain on the job through the end of September. As the end of the first quarter approaches, the county would have to identify one FTE to remain as caretaker of the facilities. Funding is parked in the temporary help line to cover the one position.

Key issues:

A political action committee formed in 2011 has been re-activated to seek voter approval of a five-year levy to fund museum operations. The proposed levy of 5 cents per \$1,000 of value would generate \$214,000 in the first year. This revenue will enable to the museum to maintain existing open hours, offer programs in the community, grant free admission to all children age 12 and under, and conduct an outreach program to local schools.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
552 Museum

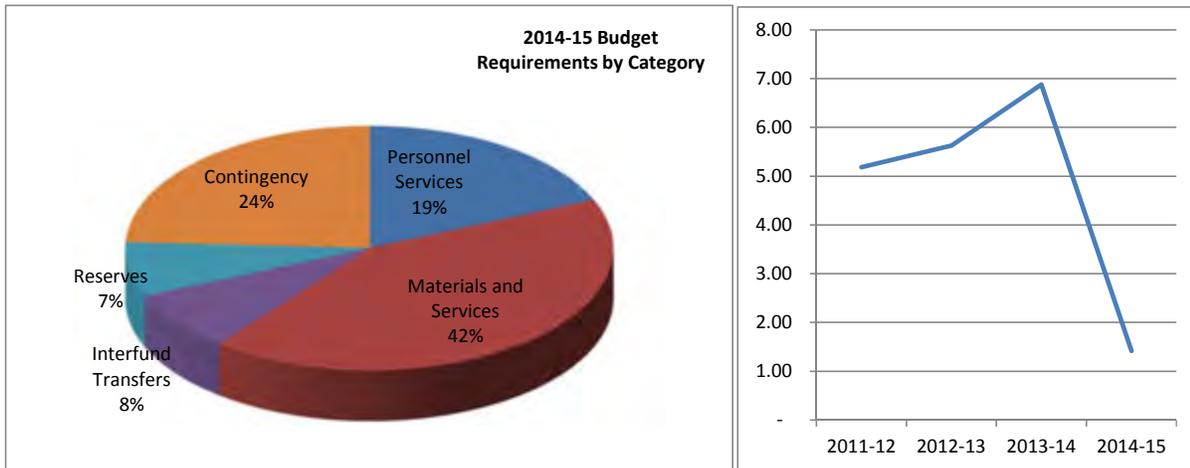
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	178,774	219,483	277,305	106,184
Materials and Services	134,768	141,357	245,232	240,918
Capital Outlay	17,000	18,000	-	-
Subtotal Current Expenditures	330,542	378,840	522,537	347,102
Interfund Transfers	75,000	45,000	25,000	45,865
Reserves	-	-	87,000	41,135
Contingency	-	-	75,188	139,000
Unappropriated Fund Balance	299,902	366,827	-	-
Subtotal Noncurrent Expenditures	374,902	411,827	187,188	226,000
Total Requirements by Budgetary Category	705,444	790,667	709,725	573,102

Requirements by Fund				
Museum (605)	705,444	790,667	709,725	573,102
Total Requirements by Fund	705,444	790,667	709,725	573,102

Resources by Budgetary Category				
Taxes	218,515	213,314	210,000	-
Intergovernmental	15,310	17,830	18,950	15,000
Charges for Services	20,574	17,423	15,500	15,500
Investment Earnings	1,332	880	1,000	1,000
Interfund Transfers	155,000	131,903	100,275	232,602
Miscellaneous	98,321	109,415	59,000	59,000
Beginning Fund Balance	196,393	299,902	305,000	250,000
Total Resources by Budgetary Category	705,444	790,667	709,725	573,102

Full-Time Employee Equivalents	5.19	5.63	6.88	1.42
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Mandate	Total Cost	Personnel Services	FTE
Museum	573,102	106,184	1.42
Total Mandates	573,102	106,184	1.42



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Museum	Museum Manager	60555255361210	0.2500	Non-Union	UF20	7	\$0.00	\$11,756.40	\$205.74	\$728.90	\$170.47	\$235.13	\$8.61	\$2,625.00	\$0.00	\$5.22	\$5.10	\$1,998.59	\$17,739.15
Museum	Museum Curator	60555255361220	0.2500	Local 121	LH13	2	\$0.00	\$8,102.99	\$141.80	\$502.39	\$117.49	\$162.06	\$8.61	\$2,625.00	\$0.00	\$5.22	\$5.10	\$1,377.51	\$13,048.17
Museum	Lead Museum Collections Assist.	60555255361242	0.1875	Local 121	LH08	1	\$0.00	\$4,365.38	\$76.39	\$270.65	\$63.30	\$87.31	\$6.46	\$2,625.00	\$0.00	\$5.22	\$5.10	\$742.12	\$8,246.93
Museum	Museum Collections Assistant	60555255361242	0.1200	Non-Union	UH08	1	\$0.00	\$2,652.88	\$46.43	\$164.48	\$38.47	\$53.06	\$4.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,959.43
Museum	Museum Collections Assistant	60555255361242	0.1200	Non-Union	UH08	1	\$0.00	\$2,639.49	\$46.19	\$163.65	\$38.27	\$52.79	\$4.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,944.52
Museum	Museum Aide	60555255361461	0.1200	Non-Union	MIN WAGE	1	\$0.00	\$2,280.10	\$39.90	\$141.37	\$33.06	\$45.60	\$4.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,544.16
Museum	Museum Aide	60555255361461	0.0000	Non-Union	MIN WAGE	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Museum	Maintenance Technician II	60555255363350	0.2500	Local 121	LH10	2	\$0.00	\$6,717.87	\$117.56	\$416.51	\$97.41	\$134.36	\$8.61	\$2,625.00	\$0.00	\$5.22	\$5.10	\$1,142.04	\$11,269.68
Museum	Temporary Help	60555255363920	0.0000	Non-Union	MIN WAGE	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Museum	Temporary Help	60555255363920	0.0000	Non-Union	UH05	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Museum	Temporary Help	60555255363920	0.1200	Non-Union	UH05	1	\$0.00	\$1,965.00	\$34.39	\$121.83	\$28.49	\$39.30	\$8.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,197.62
Museum	Temporary Help	60555255363920	0.0000	Non-Union		1		\$4,570.00	\$79.98	\$283.34	\$66.27	\$91.40	\$6.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,097.44
Museum	Temporary Help	60555255363920	0.0000	Non-Union		1		\$36,000.00	\$630.00	\$2,232.00	\$522.00	\$720.00	\$34.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,138.45
			1.4175				\$0.00	\$81,050.11	\$1,418.38	\$5,025.11	\$1,175.23	\$1,621.00	\$94.20	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,260.25	\$106,185.55

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 605 - Museum							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	217,711.87	212,924.78	210,000.00	0.00	(210,000.00)	-100%
31200	Property Taxes - Prior	0.00	389.00	0.00	0.00	0.00	N/A
36441	Sales - Property Distribution	802.84	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PT - Property Taxes		\$218,514.71	\$213,313.78	\$210,000.00	\$0.00	(\$210,000.00)	-100%
IG - Intergovernmental							
33130	Fish & Wildlife	358.81	335.97	350.00	0.00	(350.00)	-100%
33321	Cultural coalition	11,276.00	10,536.00	15,000.00	15,000.00	0.00	0%
33350	State Board of Forestry	3,675.25	6,957.65	3,600.00	0.00	(3,600.00)	-100%
Account Classification Total: IG - Intergovernmental		\$15,310.06	\$17,829.62	\$18,950.00	\$15,000.00	(\$3,950.00)	-21%
CS - Charges for Service							
34220	Room Rental	3,240.00	3,140.00	2,500.00	2,500.00	0.00	0%
34400	Fees - Admission	17,334.25	14,283.38	13,000.00	13,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$20,574.25	\$17,423.38	\$15,500.00	\$15,500.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,331.52	879.80	1,000.00	1,000.00	0.00	0%
Account Classification Total: IN - Interest		\$1,331.52	\$879.80	\$1,000.00	\$1,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	4,581.52	6,264.66	3,000.00	3,000.00	0.00	0%
36340	Donations	59,724.18	48,931.52	50,000.00	50,000.00	0.00	0%
36370	Donations - Museum Sales	34,015.04	54,219.25	6,000.00	6,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$98,320.74	\$109,415.43	\$59,000.00	\$59,000.00	\$0.00	0%
TI - Interfund Transfers							
39021	Trans - Museum Operations	50,000.00	20,000.00	0.00	0.00	0.00	N/A
39022	Trans - Museum Reserve	0.00	0.00	0.00	45,865.00	45,865.00	N/A
39033	Trans - Equipment Reserve	0.00	0.00	0.00	79,000.00	79,000.00	N/A
39055	Trans - Transient Room	104,999.71	111,903.00	100,275.00	107,737.00	7,462.00	7%
Account Classification Total: TI - Interfund Transfers		\$154,999.71	\$131,903.00	\$100,275.00	\$232,602.00	\$132,327.00	132%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balances							
31001	Beginning Fund Balance	196,392.52	299,901.70	305,000.00	250,000.00	(55,000.00)	-18%
Account Classification Total: FB - Fund Balances		\$196,392.52	\$299,901.70	\$305,000.00	\$250,000.00	(\$55,000.00)	-18%
Revenues Total		\$705,443.51	\$790,666.71	\$709,725.00	\$573,102.00	(\$136,623.00)	-19%
<u>Expenditures</u>							
PS - Personnel Services							
61210	Museum Manager	46,269.00	46,560.00	46,560.00	11,756.00	(34,804.00)	-75%
61220	Museum Curator	38,118.39	51,912.27	30,461.00	8,102.00	(22,359.00)	-73%
61242	Museum Asst/Collection Mgr	28,746.21	34,563.43	38,249.00	9,658.00	(28,591.00)	-75%
61461	Museum Aide	8,711.00	8,870.84	17,940.00	2,280.00	(15,660.00)	-87%
63350	Maintenance Technician II	0.00	3,943.08	25,572.00	6,718.00	(18,854.00)	-74%
63920	Temporary Help	18,564.65	19,212.68	32,305.00	42,535.00	10,230.00	32%
63930	FICA	9,710.40	12,013.46	14,617.00	6,200.00	(8,417.00)	-58%
63940	Workmans Compensation Tax	131.94	150.24	237.00	94.00	(143.00)	-60%
63941	Workmans Compensation	1,297.56	3,873.27	4,395.00	1,621.00	(2,774.00)	-63%
63950	Medical Insurance	14,953.60	23,337.62	43,227.00	10,500.00	(32,727.00)	-76%
63951	Life Insurance	110.29	126.16	84.00	21.00	(63.00)	-75%
63952	Short Term Disability	42.50	59.50	82.00	21.00	(61.00)	-74%
63960	Retirement - General	8,595.24	10,818.43	19,181.00	5,260.00	(13,921.00)	-73%
63980	Unemployment Compensation	3,283.38	3,802.21	4,395.00	1,418.00	(2,977.00)	-68%
63990	Cell Phone Allowance	240.00	240.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$178,774.16	\$219,483.19	\$277,305.00	\$106,184.00	(\$171,121.00)	-62%
MS - Material and Services							
44010	Mgmt Travel & Training	318.02	85.00	2,000.00	500.00	(1,500.00)	-75%
44060	Janitorial Supplies	408.15	594.27	1,072.00	500.00	(572.00)	-53%
44100	Supplies - Office	4,576.51	1,526.52	4,000.00	500.00	(3,500.00)	-88%
44110	Supplies - Other	44,403.78	33,062.58	100,000.00	100,000.00	0.00	0%
44118	Supplies - Exhibit	384.76	1,312.80	3,000.00	500.00	(2,500.00)	-83%
44122	Supplies - Conservation	4,325.00	8,108.67	3,000.00	1,000.00	(2,000.00)	-67%
44123	Supplies - Activities	986.66	1,049.18	2,000.00	200.00	(1,800.00)	-90%
44124	Oregon Cultural Trust	10,316.00	0.00	15,000.00	15,000.00	0.00	0%
44200	Dues / Fees	0.00	0.00	600.00	600.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44250	Vehicle Fuel	1,772.16	1,418.07	2,000.00	800.00	(1,200.00)	-60%
44260	Vehicle Maintenance & Repair	203.85	711.93	700.00	500.00	(200.00)	-29%
44264	Security/Alarms	0.00	0.00	0.00	1,200.00	1,200.00	N/A
44276	Building Repair	0.00	519.42	7,000.00	3,000.00	(4,000.00)	-57%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	750.00	750.00	N/A
44600	Utilities - Gas	0.00	0.00	0.00	1,600.00	1,600.00	N/A
44610	Utilities - Water / Sewer	0.00	0.00	0.00	1,400.00	1,400.00	N/A
44620	Utilities - Electricity	0.00	0.00	0.00	7,800.00	7,800.00	N/A
44630	Garbage Pickup	0.00	0.00	0.00	1,400.00	1,400.00	N/A
44640	Telephone	2,353.53	3,010.96	3,000.00	3,000.00	0.00	0%
44700	Postage	258.42	238.25	500.00	500.00	0.00	0%
45022	Website Hosting Services	0.00	42.27	0.00	400.00	400.00	N/A
45980	Promotion / PR	3,074.37	3,019.10	5,000.00	500.00	(4,500.00)	-90%
99755	Risk Management	0.00	15,123.00	14,787.00	15,779.00	992.00	7%
99760	Insurance/Liability	14,301.00	24,633.00	27,689.00	29,547.00	1,858.00	7%
99765	Insurance/Workmans Compensation	1,419.44	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	28,473.00	28,473.00	34,844.00	46,815.00	11,971.00	34%
99780	Facility Services	13,893.00	14,438.00	14,585.00	0.00	(14,585.00)	-100%
99781	Steering Committee Hardware Charge	2,250.00	2,700.00	2,625.00	4,862.00	2,237.00	85%
99782	Steering Committee User Charge	1,050.00	1,260.00	1,830.00	2,265.00	435.00	24%
Account Classification Total: MS - Material and Services		\$134,767.65	\$141,356.72	\$245,232.00	\$240,918.00	(\$4,314.00)	-2%
CO - Capital Outlay							
88170	Facilities Improvement	17,000.00	18,000.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$17,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99038	Trans - Museum Operations	0.00	0.00	0.00	45,865.00	45,865.00	N/A
99042	Trans - Museum Reserve	50,000.00	20,000.00	0.00	0.00	0.00	N/A
99460	Trans - Equipment Reserve	20,000.00	20,000.00	20,000.00	0.00	(20,000.00)	-100%
99830	Trans - Vehicle Reserve	5,000.00	5,000.00	5,000.00	0.00	(5,000.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$75,000.00	\$45,000.00	\$25,000.00	\$45,865.00	\$20,865.00	83%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	75,188.00	139,000.00	63,812.00	85%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$75,188.00	\$139,000.00	\$63,812.00	85%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 605 - Museum							
Revenues							
Department: 552 - Museum							
Sub Department: 553 - Museum Operations							
PT - Property Taxes							
31100	Property Taxes - Current	217,711.87	212,924.78	210,000.00	0.00	(210,000.00)	-100%
31200	Property Taxes - Prior	0.00	389.00	0.00	0.00	0.00	N/A
36441	Sales - Property Distribution	802.84	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PT - Property Taxes		\$218,514.71	\$213,313.78	\$210,000.00	\$0.00	(\$210,000.00)	-100%
IG - Intergovernmental							
33130	Fish & Wildlife	358.81	335.97	350.00	0.00	(350.00)	-100%
33350	State Board of Forestry	3,675.25	6,957.65	3,600.00	0.00	(3,600.00)	-100%
Account Classification Total: IG - Intergovernmental		\$4,034.06	\$7,293.62	\$3,950.00	\$0.00	(\$3,950.00)	-100%
CS - Charges for Service							
34220	Room Rental	3,240.00	3,140.00	2,500.00	2,500.00	0.00	0%
34400	Fees - Admission	17,334.25	14,283.38	13,000.00	13,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$20,574.25	\$17,423.38	\$15,500.00	\$15,500.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	0.81	40.40	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$0.81	\$40.40	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	4,581.52	6,264.66	3,000.00	3,000.00	0.00	0%
36340	Donations	59,724.18	48,931.52	50,000.00	50,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$64,305.70	\$55,196.18	\$53,000.00	\$53,000.00	\$0.00	0%
TI - Interfund Transfers							
39022	Trans - Museum Reserve	0.00	0.00	0.00	45,865.00	45,865.00	N/A
39055	Trans - Transient Room	104,999.71	111,903.00	100,275.00	107,737.00	7,462.00	7%
Account Classification Total: TI - Interfund Transfers		\$104,999.71	\$111,903.00	\$100,275.00	\$153,602.00	\$53,327.00	53%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balances							
31001	Beginning Fund Balance	5,562.59	84,169.80	75,000.00	20,000.00	(55,000.00)	-73%
Account Classification Total: FB - Fund Balances		\$5,562.59	\$84,169.80	\$75,000.00	\$20,000.00	(\$55,000.00)	-73%
Sub Department Total: 553 - Museum Operations		\$417,991.83	\$489,340.16	\$457,725.00	\$242,102.00	(\$215,623.00)	-47%
<u>Expenditures</u>							
Department: 552 - Museum							
Sub Department: 553 - Museum Operations							
PS - Personnel Services							
61210	Museum Manager	46,269.00	46,560.00	46,560.00	11,756.00	(34,804.00)	-75%
61220	Museum Curator	38,118.39	51,912.27	30,461.00	8,102.00	(22,359.00)	-73%
61242	Museum Asst/Collection Mgr	28,746.21	34,563.43	38,249.00	9,658.00	(28,591.00)	-75%
61461	Museum Aide	8,711.00	8,870.84	17,940.00	2,280.00	(15,660.00)	-87%
63350	Maintenance Technician II	0.00	3,943.08	25,572.00	6,718.00	(18,854.00)	-74%
63920	Temporary Help	18,564.65	19,212.68	32,305.00	42,535.00	10,230.00	32%
63930	FICA	9,710.40	12,013.46	14,617.00	6,200.00	(8,417.00)	-58%
63940	Workmans Compensation Tax	131.94	150.24	237.00	94.00	(143.00)	-60%
63941	Workmans Compensation	1,297.56	3,873.27	4,395.00	1,621.00	(2,774.00)	-63%
63950	Medical Insurance	14,953.60	23,337.62	43,227.00	10,500.00	(32,727.00)	-76%
63951	Life Insurance	110.29	126.16	84.00	21.00	(63.00)	-75%
63952	Short Term Disability	42.50	59.50	82.00	21.00	(61.00)	-74%
63960	Retirement - General	8,595.24	10,818.43	19,181.00	5,260.00	(13,921.00)	-73%
63980	Unemployment Compensation	3,283.38	3,802.21	4,395.00	1,418.00	(2,977.00)	-68%
63990	Cell Phone Allowance	240.00	240.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$178,774.16	\$219,483.19	\$277,305.00	\$106,184.00	(\$171,121.00)	-62%
MS - Material and Services							
44010	Mgmt Travel & Training	318.02	85.00	2,000.00	500.00	(1,500.00)	-75%
44060	Janitorial Supplies	408.15	594.27	1,072.00	500.00	(572.00)	-53%
44100	Supplies - Office	4,576.51	1,526.52	4,000.00	500.00	(3,500.00)	-88%
44118	Supplies - Exhibit	384.76	1,312.80	3,000.00	500.00	(2,500.00)	-83%
44122	Supplies - Conservation	4,325.00	8,108.67	3,000.00	1,000.00	(2,000.00)	-67%
44123	Supplies - Activities	986.66	1,049.18	2,000.00	200.00	(1,800.00)	-90%
44200	Dues / Fees	0.00	0.00	600.00	600.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44250	Vehicle Fuel	1,772.16	1,418.07	2,000.00	800.00	(1,200.00)	-60%
44260	Vehicle Maintenance & Repair	203.85	711.93	700.00	500.00	(200.00)	-29%
44264	Security/Alarms	0.00	0.00	0.00	1,200.00	1,200.00	N/A
44270	Bldg Maintenance & Repair	0.00	30.70	0.00	0.00	0.00	N/A
44276	Building Repair	0.00	519.42	7,000.00	3,000.00	(4,000.00)	-57%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	750.00	750.00	N/A
44600	Utilities - Gas	0.00	0.00	0.00	1,600.00	1,600.00	N/A
44610	Utilities - Water / Sewer	0.00	0.00	0.00	1,400.00	1,400.00	N/A
44620	Utilities - Electricity	0.00	0.00	0.00	7,800.00	7,800.00	N/A
44630	Garbage Pickup	0.00	0.00	0.00	1,400.00	1,400.00	N/A
44640	Telephone	2,353.53	3,010.96	3,000.00	3,000.00	0.00	0%
44700	Postage	258.42	238.25	500.00	500.00	0.00	0%
45022	Website Hosting Services	0.00	42.27	0.00	400.00	400.00	N/A
45980	Promotion / PR	3,074.37	3,019.10	5,000.00	500.00	(4,500.00)	-90%
99755	Risk Management	0.00	15,123.00	14,787.00	15,779.00	992.00	7%
99760	Insurance/Liability	14,301.00	24,633.00	27,689.00	29,547.00	1,858.00	7%
99765	Insurance/Workmans Compensation	1,419.44	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	28,473.00	28,473.00	34,844.00	46,815.00	11,971.00	34%
99780	Facility Services	13,893.00	14,438.00	14,585.00	0.00	(14,585.00)	-100%
99781	Steering Committee Hardware Charge	2,250.00	2,700.00	2,625.00	4,862.00	2,237.00	85%
99782	Steering Committee User Charge	1,050.00	1,260.00	1,830.00	2,265.00	435.00	24%
Account Classification Total: MS - Material and Services		\$80,047.87	\$108,294.14	\$130,232.00	\$125,918.00	(\$4,314.00)	-3%
IF - Interfund Transfers							
99042	Trans - Museum Reserve	50,000.00	20,000.00	0.00	0.00	0.00	N/A
99460	Trans - Equipment Reserve	20,000.00	20,000.00	20,000.00	0.00	(20,000.00)	-100%
99830	Trans - Vehicle Reserve	5,000.00	5,000.00	5,000.00	0.00	(5,000.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$75,000.00	\$45,000.00	\$25,000.00	\$0.00	(\$25,000.00)	-100%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	25,188.00	10,000.00	(15,188.00)	-60%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$25,188.00	\$10,000.00	(\$15,188.00)	-60%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	84,169.80	116,562.83	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$84,169.80	\$116,562.83	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 605 - Museum							
<u>Revenues</u>							
Department: 552 - Museum							
Sub Department: 554 - Museum Reserve							
IG - Intergovernmental							
33321	Cultural coalition	11,276.00	10,536.00	15,000.00	15,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$11,276.00	\$10,536.00	\$15,000.00	\$15,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	1,330.71	839.40	1,000.00	1,000.00	0.00	0%
Account Classification Total: IN - Interest		\$1,330.71	\$839.40	\$1,000.00	\$1,000.00	\$0.00	0%
MI - Miscellaneous							
36370	Donations - Museum Sales	34,015.04	54,219.25	6,000.00	6,000.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$34,015.04	\$54,219.25	\$6,000.00	\$6,000.00	\$0.00	0%
TI - Interfund Transfers							
39021	Trans - Museum Operations	50,000.00	20,000.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Reserve	0.00	0.00	0.00	79,000.00	79,000.00	N/A
Account Classification Total: TI - Interfund Transfers		\$50,000.00	\$20,000.00	\$0.00	\$79,000.00	\$79,000.00	
FB - Fund Balances							
31001	Beginning Fund Balance	190,829.93	215,731.90	230,000.00	230,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$190,829.93	\$215,731.90	\$230,000.00	\$230,000.00	\$0.00	0%
Sub Department Total: 554 - Museum Reserve		\$287,451.68	\$301,326.55	\$252,000.00	\$331,000.00	\$79,000.00	31%
<u>Expenditures</u>							
Department: 552 - Museum							
Sub Department: 554 - Museum Reserve							
MS - Material and Services							
44110	Supplies - Other	44,403.78	33,062.58	100,000.00	100,000.00	0.00	0%
44124	Oregon Cultural Trust	10,316.00	0.00	15,000.00	15,000.00	0.00	0%
Account Classification Total: MS - Material and Services		\$54,719.78	\$33,062.58	\$115,000.00	\$115,000.00	\$0.00	0%

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 events 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 persons 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 a Fair Board (appointed by the Board of County Commissioners), who has exclusive management of Fair, Fairgrounds, 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 and event production.

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 2011/2012 had 590 events (133 youth, 131 private, 326 public) with an attendance of 184,221. The challenge is maintaining and providing the services the Fair Board has committed to, and the standard that the public expects.

Successes and Challenges:

The Fair Board and Fairgrounds management have effectively managed costs over the last fiscal year. Reductions in spending that were implemented in FY 12/13 continue to be enforced today. The biggest challenge we face is maintaining the facility with reduced staff hours and reduced expenditures. Opportunities exist to continue to improve efficiency and increase rental revenues. The Fair Board is actively engaged in improving the facilities, the County Fair and user experiences.

Budget Overview:

The Klamath County Fairgrounds has three (3) main sources of revenue; the Transient Room Tax (TRT), room rentals and State appropriation for fair. The TRT and The State Fair funds (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). The personnel currently are 1 administrator, 1 office staff, and the reduced number of maintenance workers to 5. We are open 7 days a week, 365 days a year, 7a.m. to 9p.m., unless an event runs longer.

Key Issues:

The Fairgrounds receives no funding from the general fund. The Fairgrounds was removed from the County General Fund budget in 1978. Yet, we have a stable source of income from the Transient Room Tax, which was totally promoted by the Fair Board. The Transient Room Tax revenue has been increasing slightly over the last two years as the economy has improved. When the transient room tax revenue 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
2014-2015 Budget Financial Presentation
593 Fairgrounds

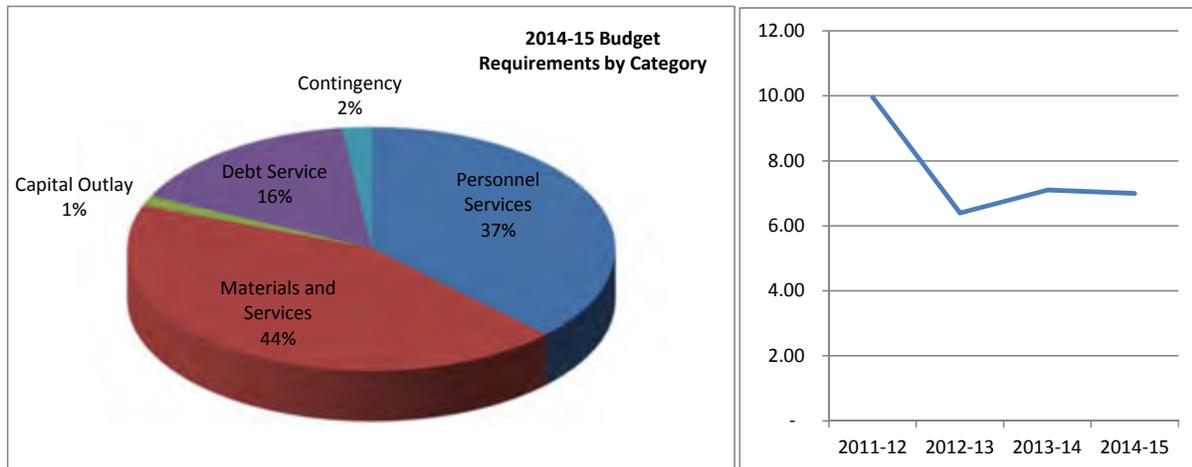
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	483,029	393,304	433,673	432,516
Materials and Services	524,774	481,118	495,477	502,137
Capital Outlay	40,605	-	-	15,000
Debt Service	-	309,165	247,000	185,000
Subtotal Current Expenditures	1,048,408	1,183,588	1,176,150	1,134,653
Contingency	-	-	-	22,404
Unappropriated Fund Balance	90,725	154,762	-	-
Subtotal Noncurrent Expenditures	90,725	154,762	-	22,404
Total Requirements by Budgetary Category	1,139,132	1,338,349	1,176,150	1,157,057

Requirements by Fund				
Fairgrounds (740)	1,139,132	1,338,349	1,176,150	1,157,057
Total Requirements by Fund	1,139,132	1,338,349	1,176,150	1,157,057

Resources by Budgetary Category				
Intergovernmental	50,002	48,110	50,000	48,110
Charges for Services	379,079	393,922	440,705	390,291
Investment Earnings	12	2	-	-
Miscellaneous	-	-	20,500	-
Interfund Transfers	390,437	569,610	479,675	531,628
Debt Proceeds	308,224	233,231	185,000	123,000
Sale of Capital Assets	-	2,750	-	-
Beginning Fund Balance	11,379	90,725	270	64,028
Total Resources by Budgetary Category	1,139,132	1,338,349	1,176,150	1,157,057

Full-Time Employee Equivalents	9.96	6.40	7.10	7.00
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Mandate	Total Cost	Personnel Services	FTE
Fairgrounds Operating	1,015,322	432,516	7.00
Fair	141,735	-	-
Total Mandates	1,157,057	432,516	7.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Fairboard	Secretary I	74059359861520	0.8000	Non-Union	UH15	1	\$0.00	\$23,200.59	\$406.01	\$1,438.44	\$336.41	\$464.01	\$27.56	\$10,500.00	\$0.00	\$20.88	\$20.40	\$3,944.10	\$40,358.40
Fairboard	Secretary II	74059359861630	0.8000	Non-Union	UH16	7	\$0.00	\$31,076.46	\$543.84	\$1,926.74	\$450.61	\$621.53	\$27.56	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,283.00	\$50,471.01
Fairboard	Fairgrounds Maintenance Worker I	74059359863010	0.9000	Non-Union	UH13	7	\$0.00	\$30,216.03	\$528.78	\$1,873.39	\$438.13	\$604.32	\$31.01	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,136.73	\$49,369.67
Fairboard	Fairgrounds Maintenance Worker I	74059359863010	0.9000	Non-Union	UH13	1	\$0.00	\$23,656.83	\$413.99	\$1,466.72	\$343.02	\$473.14	\$31.01	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,021.66	\$40,947.66
Fairboard	Fairgrounds Maintenance Worker II	74059359863020	0.9000	Non-Union	UH14	7	\$0.00	\$31,658.51	\$554.02	\$1,962.83	\$459.05	\$633.17	\$31.01	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,381.95	\$51,221.81
Fairboard	Fairgrounds Maintenance Worker II	74059359863020	0.9000	Non-Union	UH14	7	\$0.00	\$31,658.51	\$554.02	\$1,962.83	\$459.05	\$633.17	\$31.01	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,381.95	\$51,221.81
Fairboard	Fairgrounds Maintenance Worker II	74059359863020	0.9000	Non-Union	UH14	5	\$0.00	\$30,346.35	\$531.06	\$1,881.47	\$440.02	\$606.93	\$31.01	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,158.88	\$49,537.00
Fairboard	Fairgrounds Manager	74059359863310	0.9000	Non-union	DF10	7	\$0.00	\$62,328.75	\$1,090.75	\$3,864.38	\$903.77	\$1,246.57	\$31.01	\$10,500.00	\$0.00	\$86.04	\$20.40	\$10,595.89	\$90,667.56
Fairboard	Overtime	74059359863900					\$0.00	\$6,800.00	\$119.00	\$421.60	\$98.60	\$136.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,156.00	\$8,731.20
			7.0000				\$0.00	\$270,942.02	\$4,741.49	\$16,798.41	\$3,928.66	\$5,418.84	\$241.16	\$84,000.00	\$0.00	\$232.20	\$163.20	\$ 46,060.14	\$ 432,526.12

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
<u>Revenues</u>							
IG - Intergovernmental							
33705	Oregon Fairs	50,001.88	48,110.29	50,000.00	48,110.00	(1,890.00)	-4%
Account Classification Total: IG - Intergovernmental		\$50,001.88	\$48,110.29	\$50,000.00	\$48,110.00	(\$1,890.00)	-4%
CS - Charges for Service							
34220	Room Rental	250,087.20	253,419.13	260,000.00	280,000.00	20,000.00	8%
36070	Rent	0.00	0.00	0.00	16,166.00	16,166.00	N/A
36300	Sponsorships	0.00	0.00	0.00	10,000.00	10,000.00	N/A
36305	Sales - Admissions	0.00	0.00	0.00	21,891.00	21,891.00	N/A
36310	Sales - RV Parking	0.00	0.00	0.00	4,450.00	4,450.00	N/A
36315	Sales - Vendor Contracts	0.00	0.00	0.00	37,954.00	37,954.00	N/A
36320	Sales - Beer & Wine	0.00	0.00	0.00	9,330.00	9,330.00	N/A
36325	Sales - Events	0.00	0.00	0.00	10,000.00	10,000.00	N/A
36510	Refunds - Fair Revenue/Donations	111,757.29	123,849.61	160,000.00	0.00	(160,000.00)	-100%
36540	Refunds	1,068.49	0.00	1,065.00	500.00	(565.00)	-53%
36602	Reim - Services	16,165.98	16,653.04	19,640.00	0.00	(19,640.00)	-100%
Account Classification Total: CS - Charges for Service		\$379,078.96	\$393,921.78	\$440,705.00	\$390,291.00	(\$50,414.00)	-11%
IN - Interest							
39150	Investments - Interest On	11.86	1.71	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$11.86	\$1.71	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36340	Donations	0.00	0.00	20,500.00	0.00	(20,500.00)	-100%
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$20,500.00	\$0.00	(\$20,500.00)	-100%
TI - Interfund Transfers							
39055	Trans - Transient Room	390,437.09	569,609.62	479,675.00	531,628.00	51,953.00	11%
Account Classification Total: TI - Interfund Transfers		\$390,437.09	\$569,609.62	\$479,675.00	\$531,628.00	\$51,953.00	11%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	308,223.81	233,231.13	185,000.00	123,000.00	(62,000.00)	-34%
Account Classification Total: DP - Debt Proceeds		\$308,223.81	\$233,231.13	\$185,000.00	\$123,000.00	(\$62,000.00)	-34%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
CA - Sale of Capital Assets							
36420	Sales - Property	0.00	2,750.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$2,750.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	11,378.80	90,724.69	270.00	64,028.00	63,758.00	23614%
Account Classification Total: FB - Fund Balances		\$11,378.80	\$90,724.69	\$270.00	\$64,028.00	\$63,758.00	23614%
Revenues Total		\$1,139,132.40	\$1,338,349.22	\$1,176,150.00	\$1,157,057.00	(\$19,093.00)	-2%
<u>Expenditures</u>							
PS - Personnel Services							
61520	Secretary I	38,460.96	22,251.37	0.00	23,201.00	23,201.00	N/A
61630	Secretary II	38,305.46	40,477.95	65,384.00	31,067.00	(34,317.00)	-52%
63010	Facility Mtc Worker I	0.00	0.00	0.00	53,873.00	53,873.00	N/A
63020	Facility Mtc Worker II	147,986.01	127,304.22	145,739.00	93,663.00	(52,076.00)	-36%
63310	Fairgrounds Manager	67,224.00	53,779.20	61,712.00	62,329.00	617.00	1%
63316	Fairgrounds Foreman	34,146.49	0.00	0.00	0.00	0.00	N/A
63900	Overtime	12,652.44	7,306.34	6,800.00	6,800.00	0.00	0%
63920	Temporary Help	2,625.00	15,899.40	0.00	0.00	0.00	N/A
63930	FICA	30,046.13	19,526.98	21,392.00	20,727.00	(665.00)	-3%
63940	Workmans Compensation Tax	234.74	213.52	245.00	241.00	(4.00)	-2%
63941	Workmans Compensation	4,008.34	7,266.29	6,432.00	5,419.00	(1,013.00)	-16%
63950	Medical Insurance	66,641.30	65,924.02	74,400.00	84,000.00	9,600.00	13%
63951	Life Insurance	254.14	232.55	232.00	232.00	0.00	0%
63952	Short Term Disability	180.20	163.20	163.00	163.00	0.00	0%
63960	Retirement - General	32,395.56	26,817.44	44,742.00	46,060.00	1,318.00	3%
63980	Unemployment Compensation	7,868.17	6,141.26	6,432.00	4,741.00	(1,691.00)	-26%
Account Classification Total: PS - Personnel Services		\$483,028.94	\$393,303.74	\$433,673.00	\$432,516.00	(\$1,157.00)	0%
MS - Material and Services							
44010	Mgmt Travel & Training	3,272.00	1,545.64	1,500.00	2,000.00	500.00	33%
44100	Supplies - Office	1,870.34	2,139.55	2,000.00	2,200.00	200.00	10%
44110	Supplies - Other	3,928.71	1,970.03	2,000.00	5,036.00	3,036.00	152%
44113	Office Equipment	862.97	0.00	0.00	1,000.00	1,000.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44119	Equipment Reimbursement	741.71	2,500.00	1,000.00	2,000.00	1,000.00	100%
44200	Dues / Fees	1,423.68	1,446.24	1,500.00	2,500.00	1,000.00	67%
44250	Vehicle Fuel	22,433.92	18,867.10	19,755.00	19,000.00	(755.00)	-4%
44270	Bldg Maintenance & Repair	29,888.63	21,115.39	45,770.00	27,000.00	(18,770.00)	-41%
44283	Computer Maintenance	0.00	75.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	19,325.72	3,296.62	9,000.00	6,000.00	(3,000.00)	-33%
44320	Grounds Maintenance & Repair	4,939.83	22,629.04	17,000.00	17,000.00	0.00	0%
44520	Legal Fees	0.00	3,489.85	0.00	4,000.00	4,000.00	N/A
44570	Fees for Service	2,734.04	0.00	2,500.00	2,938.00	438.00	18%
44590	Committee Expenses	1,405.06	149.98	1,500.00	1,500.00	0.00	0%
44600	Utilities - Gas	37,013.41	36,458.60	47,000.00	38,000.00	(9,000.00)	-19%
44610	Utilities - Water / Sewer	26,301.03	33,028.52	28,000.00	33,029.00	5,029.00	18%
44620	Utilities - Electricity	73,682.48	70,332.02	59,200.00	70,000.00	10,800.00	18%
44630	Garbage Pickup	10,492.52	3,393.38	5,000.00	8,039.00	3,039.00	61%
44640	Telephone	5,769.70	5,244.21	5,000.00	5,000.00	0.00	0%
44670	Equipment	7,403.09	0.00	0.00	5,000.00	5,000.00	N/A
44700	Postage	365.54	317.41	600.00	835.00	235.00	39%
45000	Equipment Rental / Lease	251.02	1,496.89	1,000.00	21,649.00	20,649.00	2065%
45020	Contract Services	46,351.74	0.00	25,155.00	34,801.00	9,646.00	38%
45021	Interest Expense	1,484.14	0.00	0.00	0.00	0.00	N/A
45022	Website Hosting Services	0.00	50.00	0.00	0.00	0.00	N/A
45100	Advertising	7,430.00	4,885.00	6,000.00	8,814.00	2,814.00	47%
45110	Entertainment	0.00	0.00	0.00	34,286.00	34,286.00	N/A
45770	Uniform Replacement	0.00	0.00	0.00	700.00	700.00	N/A
45780	Exhibits	17,500.00	17,600.00	17,500.00	17,800.00	300.00	2%
45790	Fair Judges	9,500.00	9,500.00	9,500.00	9,500.00	0.00	0%
46000	Tires	0.00	286.95	0.00	0.00	0.00	N/A
46170	Irrigation	2,214.46	2,365.99	2,500.00	4,000.00	1,500.00	60%
46580	Fair Account Expense	99,480.44	78,582.75	60,000.00	0.00	(60,000.00)	-100%
46600	Food	0.00	0.00	0.00	500.00	500.00	N/A
46604	Medical Supplies	0.00	137.25	0.00	0.00	0.00	N/A
46690	Bonds	293.00	293.00	350.00	350.00	0.00	0%
99755	Risk Management	0.00	38,611.00	31,000.00	29,112.00	(1,888.00)	-6%
99760	Insurance/Liability	42,141.00	62,894.00	58,049.00	54,513.00	(3,536.00)	-6%
99765	Insurance/Workmans Compensation	7,856.66	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	36,417.00	36,417.00	36,098.00	34,035.00	(2,063.00)	-6%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
Revenues							
Department: 593 - Fair Board							
IG - Intergovernmental							
33705	Oregon Fairs	50,001.88	48,110.29	50,000.00	0.00	(50,000.00)	-100%
Account Classification Total: IG - Intergovernmental		\$50,001.88	\$48,110.29	\$50,000.00	\$0.00	(\$50,000.00)	-100%
CS - Charges for Service							
34220	Room Rental	250,087.20	253,419.13	260,000.00	0.00	(260,000.00)	-100%
36510	Refunds - Fair Revenue/Donations	111,757.29	123,849.61	160,000.00	0.00	(160,000.00)	-100%
36540	Refunds	1,068.49	0.00	1,065.00	0.00	(1,065.00)	-100%
36602	Reim - Services	16,165.98	16,653.04	19,640.00	0.00	(19,640.00)	-100%
Account Classification Total: CS - Charges for Service		\$379,078.96	\$393,921.78	\$440,705.00	\$0.00	(\$440,705.00)	-100%
IN - Interest							
39150	Investments - Interest On	11.86	1.71	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$11.86	\$1.71	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39055	Trans - Transient Room	390,437.09	569,609.62	479,675.00	0.00	(479,675.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$390,437.09	\$569,609.62	\$479,675.00	\$0.00	(\$479,675.00)	-100%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	308,223.81	233,231.13	185,000.00	0.00	(185,000.00)	-100%
Account Classification Total: DP - Debt Proceeds		\$308,223.81	\$233,231.13	\$185,000.00	\$0.00	(\$185,000.00)	-100%
CA - Sale of Capital Assets							
36420	Sales - Property	0.00	2,750.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$2,750.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	11,378.80	90,724.69	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$11,378.80	\$90,724.69	\$0.00	\$0.00	\$0.00	0%
Department Total: 593 - Fair Board		\$1,139,132.40	\$1,338,349.22	\$1,155,380.00	\$0.00	(\$1,155,380.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<u>Expenditures</u>							
Department: 593 - Fair Board							
PS - Personnel Services							
61520	Secretary I	38,460.96	22,251.37	0.00	0.00	0.00	N/A
61630	Secretary II	38,305.46	40,477.95	65,384.00	0.00	(65,384.00)	-100%
63020	Facility Mtc Worker II	147,986.01	127,304.22	145,739.00	0.00	(145,739.00)	-100%
63310	Fairgrounds Manager	67,224.00	53,779.20	61,712.00	0.00	(61,712.00)	-100%
63316	Fairgrounds Foreman	34,146.49	0.00	0.00	0.00	0.00	N/A
63900	Overtime	12,652.44	7,306.34	6,800.00	0.00	(6,800.00)	-100%
63920	Temporary Help	2,625.00	15,899.40	0.00	0.00	0.00	N/A
63930	FICA	30,046.13	19,526.98	21,392.00	0.00	(21,392.00)	-100%
63940	Workmans Compensation Tax	234.74	213.52	245.00	0.00	(245.00)	-100%
63941	Workmans Compensation	4,008.34	7,266.29	6,432.00	0.00	(6,432.00)	-100%
63950	Medical Insurance	66,641.30	65,924.02	74,400.00	0.00	(74,400.00)	-100%
63951	Life Insurance	254.14	232.55	232.00	0.00	(232.00)	-100%
63952	Short Term Disability	180.20	163.20	163.00	0.00	(163.00)	-100%
63960	Retirement - General	32,395.56	26,817.44	44,742.00	0.00	(44,742.00)	-100%
63980	Unemployment Compensation	7,868.17	6,141.26	6,432.00	0.00	(6,432.00)	-100%
Account Classification Total: PS - Personnel Services		\$483,028.94	\$393,303.74	\$433,673.00	\$0.00	(\$433,673.00)	-100%

MS - Material and Services

44010	Mgmt Travel & Training	3,272.00	1,545.64	1,500.00	0.00	(1,500.00)	-100%
44100	Supplies - Office	1,870.34	2,139.55	2,000.00	0.00	(2,000.00)	-100%
44110	Supplies - Other	3,928.71	1,970.03	2,000.00	0.00	(2,000.00)	-100%
44113	Office Equipment	862.97	0.00	0.00	0.00	0.00	N/A
44119	Equipment Reimbursement	741.71	2,500.00	1,000.00	0.00	(1,000.00)	-100%
44200	Dues / Fees	1,423.68	1,446.24	1,500.00	0.00	(1,500.00)	-100%
44250	Vehicle Fuel	22,433.92	18,867.10	19,755.00	0.00	(19,755.00)	-100%
44270	Bldg Maintenance & Repair	29,888.63	21,115.39	25,000.00	0.00	(25,000.00)	-100%
44283	Computer Maintenance	0.00	75.00	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	19,325.72	3,296.62	9,000.00	0.00	(9,000.00)	-100%
44320	Grounds Maintenance & Repair	4,939.83	22,629.04	17,000.00	0.00	(17,000.00)	-100%
44520	Legal Fees	0.00	3,489.85	0.00	0.00	0.00	N/A
44570	Fees for Service	2,734.04	0.00	2,500.00	0.00	(2,500.00)	-100%
44590	Committee Expenses	1,405.06	149.98	1,500.00	0.00	(1,500.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44600	Utilities - Gas	37,013.41	36,458.60	47,000.00	0.00	(47,000.00)	-100%
44610	Utilities - Water / Sewer	26,301.03	33,028.52	28,000.00	0.00	(28,000.00)	-100%
44620	Utilities - Electricity	73,682.48	70,332.02	59,200.00	0.00	(59,200.00)	-100%
44630	Garbage Pickup	10,492.52	3,393.38	5,000.00	0.00	(5,000.00)	-100%
44640	Telephone	5,769.70	5,244.21	5,000.00	0.00	(5,000.00)	-100%
44670	Equipment	7,403.09	0.00	0.00	0.00	0.00	N/A
44700	Postage	365.54	317.41	600.00	0.00	(600.00)	-100%
45000	Equipment Rental / Lease	251.02	1,496.89	1,000.00	0.00	(1,000.00)	-100%
45020	Contract Services	46,351.74	0.00	25,155.00	0.00	(25,155.00)	-100%
45021	Interest Expense	1,484.14	0.00	0.00	0.00	0.00	N/A
45022	Website Hosting Services	0.00	50.00	0.00	0.00	0.00	N/A
45100	Advertising	7,430.00	4,885.00	6,000.00	0.00	(6,000.00)	-100%
45780	Exhibits	17,500.00	17,600.00	17,500.00	0.00	(17,500.00)	-100%
45790	Fair Judges	9,500.00	9,500.00	9,500.00	0.00	(9,500.00)	-100%
46000	Tires	0.00	286.95	0.00	0.00	0.00	N/A
46170	Irrigation	2,214.46	2,365.99	2,500.00	0.00	(2,500.00)	-100%
46580	Fair Account Expense	99,480.44	78,582.75	60,000.00	0.00	(60,000.00)	-100%
46604	Medical Supplies	0.00	137.25	0.00	0.00	0.00	N/A
46690	Bonds	293.00	293.00	350.00	0.00	(350.00)	-100%
99755	Risk Management	0.00	38,611.00	31,000.00	0.00	(31,000.00)	-100%
99760	Insurance/Liability	42,141.00	62,894.00	58,049.00	0.00	(58,049.00)	-100%
99765	Insurance/Workmans Compensation	7,856.66	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	36,417.00	36,417.00	36,098.00	0.00	(36,098.00)	-100%
Account Classification Total: MS - Material and Services		\$524,773.84	\$481,118.41	\$474,707.00	\$0.00	(\$474,707.00)	-100%
CO - Capital Outlay							
88340	Bldg Improvement	24,734.00	0.00	0.00	0.00	0.00	N/A
88360	Equipment	15,870.93	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$40,604.93	\$0.00	\$0.00	\$0.00	\$0.00	0%
DS - Debt Service							
99950	Interfund Loan Principal	0.00	308,223.81	247,000.00	0.00	(247,000.00)	-100%
99960	Interfund Loan Interest	0.00	941.65	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$0.00	\$309,165.46	\$247,000.00	\$0.00	(\$247,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	90,724.69	154,761.61	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$90,724.69	\$154,761.61	\$0.00	\$0.00	\$0.00	0%
Department Total: 593 - Fair Board		\$1,139,132.40	\$1,338,349.22	\$1,155,380.00	\$0.00	(\$1,155,380.00)	-100%
Fund Revenue	Total: 740 - Fairgrounds	\$1,139,132.40	\$1,338,349.22	\$1,155,380.00	\$0.00	(\$1,155,380.00)	-100%
Fund Expenditure	Total: 740 - Fairgrounds	\$1,139,132.40	\$1,338,349.22	\$1,155,380.00	\$0.00	(\$1,155,380.00)	-100%
Fund Net	Total: 740 - Fairgrounds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-100%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
<u>Revenues</u>							
Department: 593 - Fair Board							
Sub Department: 598 - Fairgrounds Operations							
CS - Charges for Service							
34220	Room Rental	0.00	0.00	0.00	280,000.00	280,000.00	N/A
36070	Rent	0.00	0.00	0.00	16,166.00	16,166.00	N/A
36540	Refunds	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$296,666.00	\$296,666.00	
TI - Interfund Transfers							
39055	Trans - Transient Room	0.00	0.00	0.00	531,628.00	531,628.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$531,628.00	\$531,628.00	
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	0.00	0.00	0.00	123,000.00	123,000.00	N/A
Account Classification Total: DP - Debt Proceeds		\$0.00	\$0.00	\$0.00	\$123,000.00	\$123,000.00	
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	0.00	0.00	64,028.00	64,028.00	N/A
Account Classification Total: FB - Fund Balances		\$0.00	\$0.00	\$0.00	\$64,028.00	\$64,028.00	
Sub Department Total: 598 - Fairgrounds Operations		\$0.00	\$0.00	\$0.00	\$1,015,322.00	\$1,015,322.00	
<u>Expenditures</u>							
Department: 593 - Fair Board							
Sub Department: 598 - Fairgrounds Operations							
PS - Personnel Services							
61520	Secretary I	0.00	0.00	0.00	23,201.00	23,201.00	N/A
61630	Secretary II	0.00	0.00	0.00	31,067.00	31,067.00	N/A
63010	Facility Mtc Worker I	0.00	0.00	0.00	53,873.00	53,873.00	N/A
63020	Facility Mtc Worker II	0.00	0.00	0.00	93,663.00	93,663.00	N/A
63310	Fairgrounds Manager	0.00	0.00	0.00	62,329.00	62,329.00	N/A
63900	Overtime	0.00	0.00	0.00	6,800.00	6,800.00	N/A
63930	FICA	0.00	0.00	0.00	20,727.00	20,727.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	241.00	241.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
63941	Workmans Compensation	0.00	0.00	0.00	5,419.00	5,419.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	84,000.00	84,000.00	N/A
63951	Life Insurance	0.00	0.00	0.00	232.00	232.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	163.00	163.00	N/A
63960	Retirement - General	0.00	0.00	0.00	46,060.00	46,060.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	4,741.00	4,741.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$432,516.00	\$432,516.00	

MS - Material and Services

44010	Mgmt Travel & Training	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	2,200.00	2,200.00	N/A
44110	Supplies - Other	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44113	Office Equipment	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44119	Equipment Reimbursement	0.00	0.00	0.00	2,000.00	2,000.00	N/A
44200	Dues / Fees	0.00	0.00	0.00	2,500.00	2,500.00	N/A
44250	Vehicle Fuel	0.00	0.00	0.00	19,000.00	19,000.00	N/A
44270	Bldg Maintenance & Repair	0.00	0.00	0.00	27,000.00	27,000.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	0.00	6,000.00	6,000.00	N/A
44320	Grounds Maintenance & Repair	0.00	0.00	0.00	17,000.00	17,000.00	N/A
44520	Legal Fees	0.00	0.00	0.00	4,000.00	4,000.00	N/A
44570	Fees for Service	0.00	0.00	0.00	2,938.00	2,938.00	N/A
44590	Committee Expenses	0.00	0.00	0.00	1,500.00	1,500.00	N/A
44600	Utilities - Gas	0.00	0.00	0.00	38,000.00	38,000.00	N/A
44610	Utilities - Water / Sewer	0.00	0.00	0.00	33,029.00	33,029.00	N/A
44620	Utilities - Electricity	0.00	0.00	0.00	70,000.00	70,000.00	N/A
44630	Garbage Pickup	0.00	0.00	0.00	7,000.00	7,000.00	N/A
44640	Telephone	0.00	0.00	0.00	5,000.00	5,000.00	N/A
44670	Equipment	0.00	0.00	0.00	5,000.00	5,000.00	N/A
44700	Postage	0.00	0.00	0.00	818.00	818.00	N/A
45000	Equipment Rental / Lease	0.00	0.00	0.00	1,497.00	1,497.00	N/A
45020	Contract Services	0.00	0.00	0.00	6,000.00	6,000.00	N/A
45100	Advertising	0.00	0.00	0.00	5,314.00	5,314.00	N/A
46170	Irrigation	0.00	0.00	0.00	4,000.00	4,000.00	N/A
46690	Bonds	0.00	0.00	0.00	350.00	350.00	N/A
99755	Risk Management	0.00	0.00	0.00	29,112.00	29,112.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	54,513.00	54,513.00	N/A

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 740 - Fairgrounds							
<u>Revenues</u>							
Department: 593 - Fair Board							
Sub Department: 599 - Fair							
IG - Intergovernmental							
33705	Oregon Fairs	0.00	0.00	0.00	48,110.00	48,110.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$48,110.00	\$48,110.00	
CS - Charges for Service							
36300	Sponsorships	0.00	0.00	0.00	10,000.00	10,000.00	N/A
36305	Sales - Admissions	0.00	0.00	0.00	21,891.00	21,891.00	N/A
36310	Sales - RV Parking	0.00	0.00	0.00	4,450.00	4,450.00	N/A
36315	Sales - Vendor Contracts	0.00	0.00	0.00	37,954.00	37,954.00	N/A
36320	Sales - Beer & Wine	0.00	0.00	0.00	9,330.00	9,330.00	N/A
36325	Sales - Events	0.00	0.00	0.00	10,000.00	10,000.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$93,625.00	\$93,625.00	
Sub Department Total: 599 - Fair		\$0.00	\$0.00	\$0.00	\$141,735.00	\$141,735.00	
<u>Expenditures</u>							
Department: 593 - Fair Board							
Sub Department: 599 - Fair							
MS - Material and Services							
44110	Supplies - Other	0.00	0.00	0.00	3,036.00	3,036.00	N/A
44630	Garbage Pickup	0.00	0.00	0.00	1,039.00	1,039.00	N/A
44700	Postage	0.00	0.00	0.00	17.00	17.00	N/A
45000	Equipment Rental / Lease	0.00	0.00	0.00	20,152.00	20,152.00	N/A
45020	Contract Services	0.00	0.00	0.00	28,801.00	28,801.00	N/A
45100	Advertising	0.00	0.00	0.00	3,500.00	3,500.00	N/A
45110	Entertainment	0.00	0.00	0.00	34,286.00	34,286.00	N/A
45770	Uniform Replacement	0.00	0.00	0.00	700.00	700.00	N/A
45780	Exhibits	0.00	0.00	0.00	17,800.00	17,800.00	N/A
45790	Fair Judges	0.00	0.00	0.00	9,500.00	9,500.00	N/A
46600	Food	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$119,331.00	\$119,331.00	

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.

Mandated Services:

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.”

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.”

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 was 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:

2012-13

227	Attorney Research Contact
1,351	Public Research Contacts
728	Open Public Hours
1,369	Legal Form Packets Sold
\$62,622	Court Fees Received
\$5,218	Average fees 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 on software (on-line subscriptions to legal resources), Administrative Services, and space rent.

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

Key issues:

The longer term goals of the OJD and the court administrators in regard to Oregon’s county law libraries will become clearer with their biennium budget for 2015-17. 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. The Klamath County Law Library is ahead of the trend and has drastically reduced its print collection budget. If funding for staffing is eliminated, a future issue may be how to relocate the limited print collection of law materials and the on-line legal research computer terminals to a location more accessible to the public.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
712 Law Library

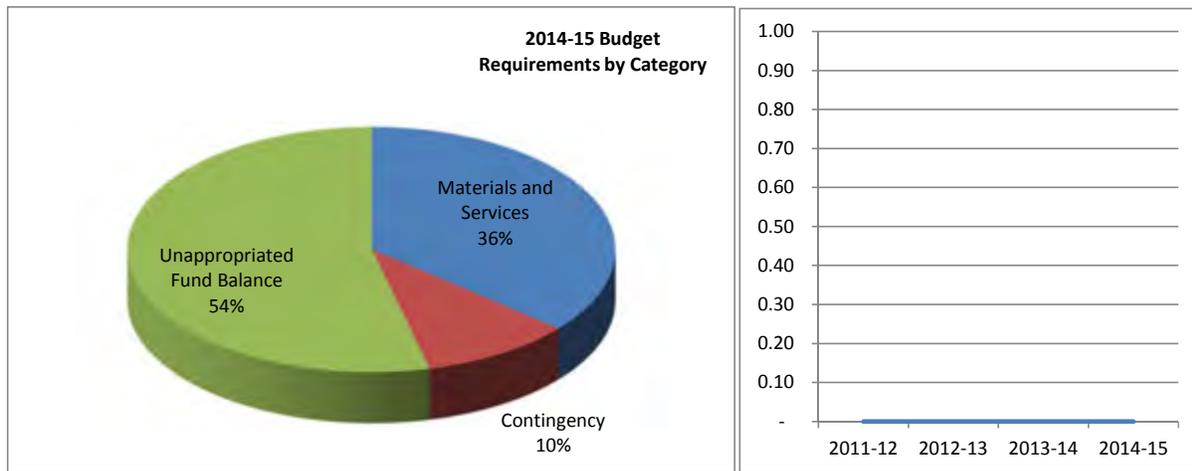
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Materials and Services	49,506	66,994	61,824	57,166
Subtotal Current Expenditures	49,506	66,994	61,824	57,166
Interfund Transfers	22,440	-	-	-
Contingency	-	-	92,189	15,850
Unappropriated Fund Balance	63,832	65,102	-	85,007
Subtotal Noncurrent Expenditures	86,272	65,102	92,189	100,857
Total Requirements by Budgetary Category	135,778	132,096	154,013	158,023

Requirements by Fund				
Law Library (760)	135,778	132,096	154,013	158,023
Total Requirements by Fund	135,778	132,096	154,013	158,023

Resources by Budgetary Category				
Charges for Services	6,912	5,494	6,000	5,500
Fines and Forfeitures	67,926	62,622	68,000	63,000
Investment Earnings	398	148	200	250
Beginning Fund Balance	60,542	63,832	79,813	89,273
Total Resources by Budgetary Category	135,778	132,096	154,013	158,023

Full-Time Employee Equivalents	-	-	-	-
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Mandate	Total Cost	Personnel Services	FTE
Law Library	158,023	-	-
Total Mandates	158,023	-	-



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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 760 - Law Library							
<u>Revenues</u>							
Department: 712 - Law Library							
CS - Charges for Service							
34230	Fees - Photocopy	6,912.00	5,494.25	6,000.00	5,500.00	(500.00)	-8%
Account Classification Total: CS - Charges for Service		\$6,912.00	\$5,494.25	\$6,000.00	\$5,500.00	(\$500.00)	-8%
FF - Fines and Forfeitures							
34300	Fees - Court	67,925.88	62,621.98	68,000.00	63,000.00	(5,000.00)	-7%
Account Classification Total: FF - Fines and Forfeitures		\$67,925.88	\$62,621.98	\$68,000.00	\$63,000.00	(\$5,000.00)	-7%
IN - Interest							
39150	Investments - Interest On	397.68	147.84	200.00	250.00	50.00	25%
Account Classification Total: IN - Interest		\$397.68	\$147.84	\$200.00	\$250.00	\$50.00	25%
FB - Fund Balances							
31001	Beginning Fund Balance	60,541.99	63,831.67	79,813.00	89,273.00	9,460.00	12%
Account Classification Total: FB - Fund Balances		\$60,541.99	\$63,831.67	\$79,813.00	\$89,273.00	\$9,460.00	12%
Department Total: 712 - Law Library		\$135,777.55	\$132,095.74	\$154,013.00	\$158,023.00	\$4,010.00	3%

Expenditures

Department: 712 - Law Library

MS - Material and Services

44100	Supplies - Office	1,904.10	2,724.65	3,000.00	1,000.00	(2,000.00)	-67%
44113	Office Equipment	0.00	0.00	0.00	400.00	400.00	N/A
44200	Dues / Fees	0.00	125.00	0.00	0.00	0.00	N/A
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	50.00	50.00	N/A
44640	Telephone	736.80	61.61	0.00	0.00	0.00	N/A
44700	Postage	7.30	0.00	0.00	0.00	0.00	N/A
44830	Maintenance Contracts	62.35	40.03	70.00	0.00	(70.00)	-100%
45015	Intradepartmental Administration Charges	0.00	17,000.00	13,353.00	12,522.00	(831.00)	-6%
45880	Computer Software	19,862.00	19,480.72	22,000.00	22,000.00	0.00	0%
46140	Books	4,967.43	5,492.23	6,000.00	7,000.00	1,000.00	17%
99755	Risk Management	0.00	229.00	237.00	247.00	10.00	4%

