

**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

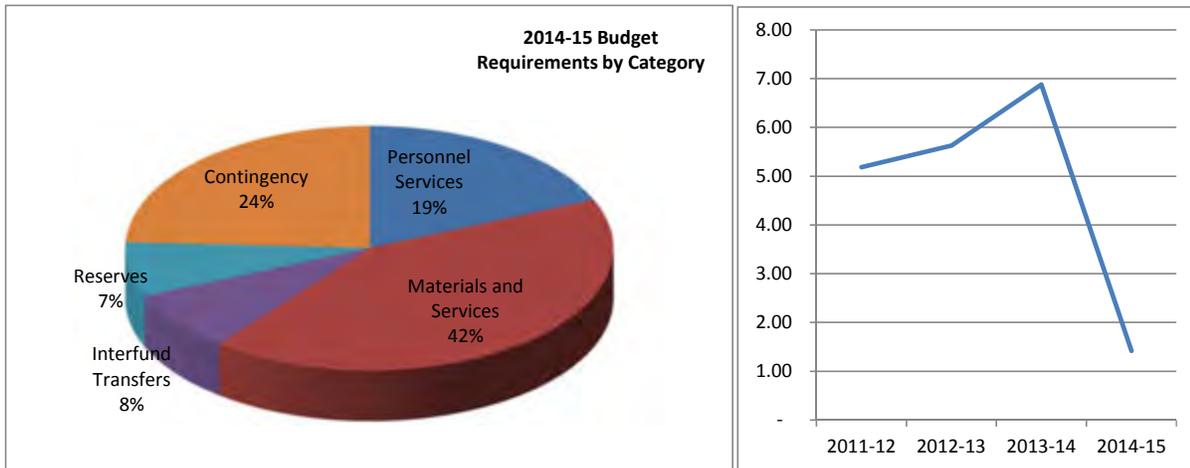
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	178,774	219,483	277,305	106,184
Materials and Services	134,768	141,357	245,232	240,918
Capital Outlay	17,000	18,000	-	-
<b>Subtotal Current Expenditures</b>	<b>330,542</b>	<b>378,840</b>	<b>522,537</b>	<b>347,102</b>
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	-	-
<b>Subtotal Noncurrent Expenditures</b>	<b>374,902</b>	<b>411,827</b>	<b>187,188</b>	<b>226,000</b>
<b>Total Requirements by Budgetary Category</b>	<b>705,444</b>	<b>790,667</b>	<b>709,725</b>	<b>573,102</b>

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

<b>Resources by Budgetary Category</b>				
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
<b>Total Resources by Budgetary Category</b>	<b>705,444</b>	<b>790,667</b>	<b>709,725</b>	<b>573,102</b>

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



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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
							<b>63990</b>		<b>63980</b>	<b>63930</b>	<b>63930</b>	<b>63941</b>	<b>63940</b>	<b>63950</b>	<b>63953</b>	<b>63951</b>	<b>63952</b>	<b>63960/63970</b>	
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
			<b>1.4175</b>				<b>\$0.00</b>	<b>\$81,050.11</b>	<b>\$1,418.38</b>	<b>\$5,025.11</b>	<b>\$1,175.23</b>	<b>\$1,621.00</b>	<b>\$94.20</b>	<b>\$10,500.00</b>	<b>\$0.00</b>	<b>\$20.88</b>	<b>\$20.40</b>	<b>\$5,260.25</b>	<b>\$106,185.55</b>

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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
<b>Fund: 605 - Museum</b>							
<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
<b>Account Classification Total: PT - Property Taxes</b>		<b>\$218,514.71</b>	<b>\$213,313.78</b>	<b>\$210,000.00</b>	<b>\$0.00</b>	<b>(\$210,000.00)</b>	<b>-100%</b>
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%
<b>Account Classification Total: IG - Intergovernmental</b>		<b>\$15,310.06</b>	<b>\$17,829.62</b>	<b>\$18,950.00</b>	<b>\$15,000.00</b>	<b>(\$3,950.00)</b>	<b>-21%</b>
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%
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$20,574.25</b>	<b>\$17,423.38</b>	<b>\$15,500.00</b>	<b>\$15,500.00</b>	<b>\$0.00</b>	<b>0%</b>
IN - Interest							
39150	Investments - Interest On	1,331.52	879.80	1,000.00	1,000.00	0.00	0%
<b>Account Classification Total: IN - Interest</b>		<b>\$1,331.52</b>	<b>\$879.80</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>0%</b>
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%
<b>Account Classification Total: MI - Miscellaneous</b>		<b>\$98,320.74</b>	<b>\$109,415.43</b>	<b>\$59,000.00</b>	<b>\$59,000.00</b>	<b>\$0.00</b>	<b>0%</b>
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%
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$154,999.71</b>	<b>\$131,903.00</b>	<b>\$100,275.00</b>	<b>\$232,602.00</b>	<b>\$132,327.00</b>	<b>132%</b>

**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%
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$196,392.52</b>	<b>\$299,901.70</b>	<b>\$305,000.00</b>	<b>\$250,000.00</b>	<b>(\$55,000.00)</b>	<b>-18%</b>
<b>Revenues Total</b>		<b>\$705,443.51</b>	<b>\$790,666.71</b>	<b>\$709,725.00</b>	<b>\$573,102.00</b>	<b>(\$136,623.00)</b>	<b>-19%</b>
<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
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$178,774.16</b>	<b>\$219,483.19</b>	<b>\$277,305.00</b>	<b>\$106,184.00</b>	<b>(\$171,121.00)</b>	<b>-62%</b>
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%
<b>Account Classification Total: MS - Material and Services</b>		<b>\$134,767.65</b>	<b>\$141,356.72</b>	<b>\$245,232.00</b>	<b>\$240,918.00</b>	<b>(\$4,314.00)</b>	<b>-2%</b>
CO - Capital Outlay							
88170	Facilities Improvement	17,000.00	18,000.00	0.00	0.00	0.00	N/A
<b>Account Classification Total: CO - Capital Outlay</b>		<b>\$17,000.00</b>	<b>\$18,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
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%
<b>Account Classification Total: IF - Interfund Transfers</b>		<b>\$75,000.00</b>	<b>\$45,000.00</b>	<b>\$25,000.00</b>	<b>\$45,865.00</b>	<b>\$20,865.00</b>	<b>83%</b>
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	75,188.00	139,000.00	63,812.00	85%
<b>Account Classification Total: CR - Contingencies</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$75,188.00</b>	<b>\$139,000.00</b>	<b>\$63,812.00</b>	<b>85%</b>



**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<b>Fund: 605 - Museum</b>							
Revenues							
<b>Department: 552 - Museum</b>							
<b>Sub Department: 553 - Museum Operations</b>							
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
<b>Account Classification Total: PT - Property Taxes</b>		<b>\$218,514.71</b>	<b>\$213,313.78</b>	<b>\$210,000.00</b>	<b>\$0.00</b>	<b>(\$210,000.00)</b>	<b>-100%</b>
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%
<b>Account Classification Total: IG - Intergovernmental</b>		<b>\$4,034.06</b>	<b>\$7,293.62</b>	<b>\$3,950.00</b>	<b>\$0.00</b>	<b>(\$3,950.00)</b>	<b>-100%</b>
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%
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$20,574.25</b>	<b>\$17,423.38</b>	<b>\$15,500.00</b>	<b>\$15,500.00</b>	<b>\$0.00</b>	<b>0%</b>
IN - Interest							
39150	Investments - Interest On	0.81	40.40	0.00	0.00	0.00	N/A
<b>Account Classification Total: IN - Interest</b>		<b>\$0.81</b>	<b>\$40.40</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
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%
<b>Account Classification Total: MI - Miscellaneous</b>		<b>\$64,305.70</b>	<b>\$55,196.18</b>	<b>\$53,000.00</b>	<b>\$53,000.00</b>	<b>\$0.00</b>	<b>0%</b>
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%
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$104,999.71</b>	<b>\$111,903.00</b>	<b>\$100,275.00</b>	<b>\$153,602.00</b>	<b>\$53,327.00</b>	<b>53%</b>

**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%
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$5,562.59</b>	<b>\$84,169.80</b>	<b>\$75,000.00</b>	<b>\$20,000.00</b>	<b>(\$55,000.00)</b>	<b>-73%</b>
<b>Sub Department Total: 553 - Museum Operations</b>		<b>\$417,991.83</b>	<b>\$489,340.16</b>	<b>\$457,725.00</b>	<b>\$242,102.00</b>	<b>(\$215,623.00)</b>	<b>-47%</b>
<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
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$178,774.16</b>	<b>\$219,483.19</b>	<b>\$277,305.00</b>	<b>\$106,184.00</b>	<b>(\$171,121.00)</b>	<b>-62%</b>
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%
<b>Account Classification Total: MS - Material and Services</b>		<b>\$80,047.87</b>	<b>\$108,294.14</b>	<b>\$130,232.00</b>	<b>\$125,918.00</b>	<b>(\$4,314.00)</b>	<b>-3%</b>
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%
<b>Account Classification Total: IF - Interfund Transfers</b>		<b>\$75,000.00</b>	<b>\$45,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>(\$25,000.00)</b>	<b>-100%</b>
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	25,188.00	10,000.00	(15,188.00)	-60%
<b>Account Classification Total: CR - Contingencies</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$25,188.00</b>	<b>\$10,000.00</b>	<b>(\$15,188.00)</b>	<b>-60%</b>
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	84,169.80	116,562.83	0.00	0.00	0.00	N/A
<b>Account Classification Total: FB - Fund Balance &amp; Reserves</b>		<b>\$84,169.80</b>	<b>\$116,562.83</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>



**LIVE Klamath County LIVE  
Budget Worksheet Report**

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

