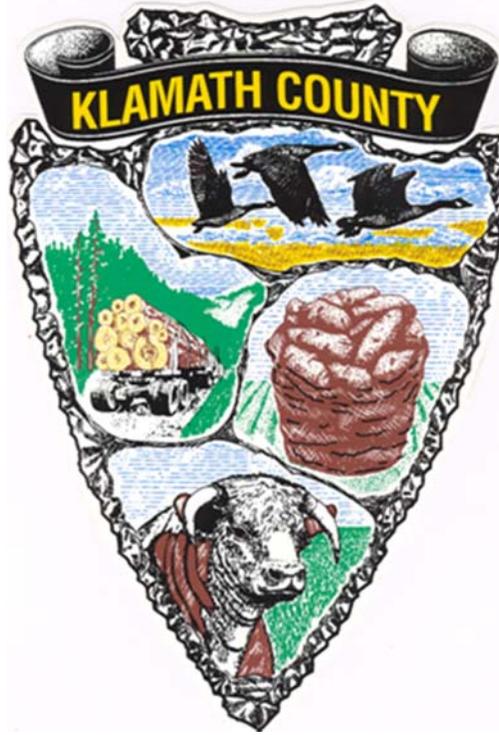


Adopted Budget



2015-2016

Budget Committee Members

Board of Commissioners

Tom Mallams
Kelley Minty Morris
Jim Bellet

Citizen Committee Members

Del Fox
Bill Scally
Andy Swanson

Budget Officer: Jason Link

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

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Klamath County Extension Service District 2015-2016 Budget Presentation Table of Contents

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BUDGET MESSAGE

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BUDGET PRESENTATION

Summary Discussion
Summary Financial Information
Detail Financial Information

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Klamath County Extension Service District
2015-2016 Budget Presentation
Board of Directors & Appointed Officials

<u>Position</u>	<u>Name</u>	<u>Term Expires</u>
Commissioners	Tom Mallams Kelley Minty Morris Jim Bellet	January 2, 2017 January 7, 2019 January 2, 2017

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

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Klamath County Extension Service District 2015-2016 Budget Presentation Budget Calendar

Prepare Budget Documents	May to June 2015
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 17, 2015
Public Hearing by Board of Directors	June 30, 2015
Board of Directors Adopts Budget, Makes Appropriations, Imposes Taxes, and Categorizes Taxes	June 30, 2015
Certify Taxes to County Assessor	July 15, 2015

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KLAMATH COUNTY

Home of Crater Lake

OREGON

FINANCE & BUDGET OFFICE

June 17, 2015

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

This district was created on May 19, 2015 with the passage of Klamath County Ballot Measure 18-101. This district is designed to maintain service levels related to Oregon State University Extension services in Klamath County.

By Oregon Statute the Budget Committee was not required to meet to approve the budget. The Board of Directors chose to hold a public hearing on the proposed budget to provide the public the opportunity to provide feedback on the budget. All funds are required to be balanced per ORS 294.331. A balanced budget means that revenues and expenditures match. Not that current operating revenues equal current operating expenditures. All funds are balanced in accordance with Oregon municipal debt law.

This budget message is organized into five major categories designed to give the reader an overview of District issues, priorities, and finances. They are:

- Revenue and Expense Overview
- Short Term Financial and Other Initiatives that Impact the Proposed Budget
- Long Term Financial and Other Matters that Impact the Proposed Budget
- Significant Highlights and Issues
- Processes Used to Develop the Budget and Organization

The preparation of a budget would not be possible without the hard work and contributions of many. I would like to acknowledge the efforts of the managing agent and program managers that participated to complete this proposed budget.

Revenue and Expense Overview

The District general fund revenues and expenditures are proposed at \$814,320. The majority of the revenue is current year property tax collections.

The District's permanent tax rate is \$0.15 per \$1,000 of assessed value. Measure 50 allows a three percent increase in assessed value on existing property, plus an increase for new improvements each year. Tax estimates will be affected by the exemptions that the state legislators approve during session, plus any appeals approved by the State Tax Court.

The state legislature began their session in January 2015. There will be many measures before the legislature and on ballots that could affect this budget if approved. If legislation passes any of the proposed measures, the District will

have financial changes to address. The involvement of our Directors and managing agent during state and federal legislation is vital. We need to support the Board and community leaders' roles in working for our community with the state and federal legislatures this coming year.

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

The 2016 fiscal year will be the first full year of operations for the District. The District will contract for services from Klamath County for management services and maintenance on land and buildings owned by Klamath County and used by the District. Equipment owned by Klamath County and used by the District will be transferred to the District during the fiscal year. Also the District will be entering into an intergovernmental agreement with Oregon State University to provide services to the residents of Klamath County.

We are in a time of low interest rates, which translates into a lower growth rate on our reserve funds. And those investment earnings that we have relied on in the past to supplement programs are not available this year.

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

The District will be working with Klamath County on a long-term sustainable transition to transfer ownership of the land and buildings to the District.

Property Taxes and Debt Limitations

The District is subject to a number of property tax and debt limitations imposed by Oregon Law. A complete schedule of these limitations is found in Appendix A.

Fiscal Policies, Definitions & Budget Format

A complete list of adopted fiscal policies that have been applied to this budget are found in Appendix A. Every effort is being made to find less expensive ways to provide quality services. The budget format is also discussed in Appendix B.

Significant Highlights and Issues for 2016

This will be the first full year of operations.

Processes Used to Develop the Budget and Organization

The Board of Directors will hold a hearing on the proposed budget to be held June 30, 2015. During the presentation and review, there will be scheduled an opportunities for public input. Budget deliberations are also scheduled for this day. All Board of Directors meetings are open to the public and public testimony is always welcome.

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

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

Conclusion

I would like to extend my personal thanks to the citizen members of the Budget Committee for their time, concern, and constructive insights. I wish also to acknowledge the Board of Directors' support and leadership.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Jason Link".

Jason Link, CPA
Klamath County Extension Service District Budget Officer

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**Klamath County Extension Service District
2015-2016 Budget Presentation
Appendix A – Property Taxes and Debt Limitations**

Property Taxes

The District will certify its State-provided permanent tax rate in the amount of \$0.15 per thousand dollars of assessed valuation for 2015-2016. The total amount of property tax the District expects to levy on behalf of the General Fund is \$695,745. Of this amount, the District expects to collect 94 percent for a net of \$654,000.

Property Tax Limitations

In 2, voters approved a constitutional amendment known as Ballot Measure 50. Ballot Measure 50 established a permanent tax rate limit for all local governments. The District's rate is \$0.15 per thousand of calculated assessed value. The assessed value is approximately 73.2 percent of real market value. This permanent rate is set by the Oregon constitution.

Other limits were imposed by Ballot Measure 5, another constitutional amendment approved by Oregon voters. This measure limits all local governments to a combined total of \$10 per thousand of real market value. Schools were limited to \$5 per thousand.

Debt Limitations

The District has a general obligation bonded debt limit set by Oregon Revised Statute (ORS) 451.545, which is 13 percent of the real market value of all taxable property in the County. The District has no bonded debt outstanding at July 1, 2015.

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Klamath County Extension Service District 2015-2016 Budget Presentation Appendix B – Fiscal Policies and Definitions

Fund Accounting

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Klamath County Extension Service District has the following types of funds:

Governmental Funds – These funds are typically used to account for tax supported activities. They have a short-term emphasis and generally measure and account for cash and “other assets that can easily convert to cash.” The funds use the modified accrual basis of accounting. Revenues, including funds received from other governmental units and the issuance of debt, are recorded when they are susceptible to accrual. For revenue to be considered susceptible to accrual it must be both measurable and available to the current financial expenditures of the fund. Revenue is considered available when it is collectible during the current period, and the actual collection will occur either (1) during the current period or (2) after the end of the period but in time to pay current year-end liabilities. Expenditures are recorded on an accrual basis because they are measurable when they are incurred. Expenditures include salaries, wages, and other operating expenditures; payments for supplies; transfers to other funds; capital outlays for fixed assets; and payments for the service of debt. Although most expenditures are recorded on an accrual basis (timing emphasis), the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Thus, expenditures for a governmental fund cannot be equated to expenses of a business enterprise. Governmental funds applicable to the County consist of:

General Fund – The purpose of a general fund is to record financial transactions relating to all activities for which other specific types of funds are not required.

General Fund - 2750 – This is the general operating fund of the District. Its purpose is to carry out the legislative and executive functions of the District.

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

Reserve Fund - 2751 – This fund is for capital projects reserve fund for replacing equipment and future construction and maintenance of buildings.

The District budgets all funds using the modified accrual basis of accounting, except interfund loans and repayments are budgeted as debt proceeds (repayments) and debt service (repayments).

Definitions

Beginning Fund Balance - This is a revenue classification indicating those financial resources which, because they were not expended in one fiscal year, are available in the following year. Included in this total are projects known as carry-forwards. Also included are the unappropriated ending fund balances, contingencies, reserves, and any excess revenue or under expenditures from the previous fiscal year.

Capital Outlay - This is an expenditure category. This includes all equipment purchases costing more than \$5,000, all vehicle purchases regardless of cost, as well as land, buildings and infrastructure improvements in excess of \$10,000.

Change in Fund Balance - This is the difference between the anticipated beginning fund balance and the anticipated ending fund balance.

Debt Service - This is the payment of interest and principal on an obligation resulting from the issuance of bonds, loans or capital leases.

**Klamath County Extension Service District
2015-2016 Budget Presentation
Appendix B – Fiscal Policies and Definitions**

Ending Fund Balance - This amount represents the funds' total unappropriated ending fund balance, reserves, and contingencies.

Expenditures - A fund liability incurred for operation, capital outlay, or their requirements, during a budgetary period.

Materials and Services - This includes transportation, operating expenses, minor equipment purchases, data processing, maintenance and repairs, contracted services, and direct funding to non-County agencies.

Personal Services - This includes total compensation paid to employees including salaries, benefits, and payroll taxes.

Revenues - This is income for the fiscal year and includes transfers and proceeds from the sale of bonds and notes.

Unappropriated Ending Fund Balance - This is the amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the County Treasurer in November. This amount cannot generally be transferred by resolution or used through a Supplement Budget unless there is a qualifying emergency (ORS 294.371).

Budget Format

The Klamath County Extension Service District budget is composed of object classifications: personnel services, materials and services, capital outlay, debt service, operating contingencies, and reserve for future expenditures.

Department: Klamath County Extension
Service District

FY 2016 Proposed Budget

Department Mission:

Klamath County Extension District is actively committed to supporting Oregon State University's (OSU) Klamath Basin Research and Extension Center (KBREC) and fulfilling its mission. KBREC's mission is to be a trusted resource for research and education working cooperatively with the communities of Klamath County resulting in healthy people, economies and environments.

Mandated Services:

“Measure No. 18-101 Ballot Title – May 19, 2015

Klamath County Extension Service District Formation and Permanent Tax Rate

Question: Shall County form the Klamath County Extension Service District with a permanent tax rate of \$0.15 per thousand assessed value?

Summary: “OSU, through its Extension Service and Branch Experiment Station, provide non-formal education, applied research, and practical information to Klamath County residents. These services have been supported in part by direct financial support from the county general fund for the past 100 years. This measure provides that the Klamath Basin Research and Extension Center and its programs will have funding and will be able to continue to provide educational resources, applied research and support for sustainable agriculture to the citizens, agricultural enterprises and businesses of Klamath County. The service district would be funded by a permanent tax rate of \$0.15 per \$1,000 of assessed value beginning in 2015 and provide operating support for the OSU educational and research activities and programs that qualify for service district funding. A home assessed at \$100,000 would pay approximately \$15 per year. The figures above are estimates only, based on the best information available from the County Assessor at the time of estimate.” Exact Text from Ballot Measure No. 18-101.

Department Overview:

Materials and services are to provide for contracted services with OSU for educational resources, applied research and support for sustainable agriculture to the citizens, agricultural enterprises and businesses of Klamath County and for the maintenance and improvements to the KBREC facilities in Klamath Falls.

Budget Overview:

The District contracts with OSU for programs for county residents, allocation for future capital improvements, and contingency funds, determine how the District's property tax and other revenues are expended. The budget is also determined by the need to balance the costs of the materials and services, based on revenue, community patterns of use and need, and new developments in resources and technology.

Department: Klamath County Extension
Service District

FY 2016 Proposed Budget

Major revenue

Each year the District's revenue is determined by an estimated percentage increase of current and prior property tax revenue. This projection is provided by the Assessor and the District's Finance Director. Other sources of revenue include funds from the State Board of Forestry.

Major expenditures

The District has two funds from which to expend: General and Reserve. The District expenditures from the general fund are first based on the charges from the county, then other contracted materials and services charges. The General and Reserve funds have balances that are allocated for contingencies and capital improvements.

Significant Changes:

This is the first year of operations and as such a comparison to prior years is not applicable.

Key issues:

The District will contract for services with OSU and Klamath County. The District needs to build sufficient working capital within the General Fund in order to operate independently from Klamath County on an annual basis. The transfer from Klamath County will provide sufficient resources to start operation in the fiscal year 2015-16. The District will need a loan from Klamath County in fiscal year 2016-17 to maintain operations for the period July 2016 to October 2016 when property tax receipts are sufficient to provide for operations.

Equipment and Vehicles used by the District will be transferred to the District in the 2015-16 fiscal year. The District in conjunction with OSU will be responsible for their maintenance and operation.

Long Range Planning

The District will work with Klamath County on developing a long-term sustainable plan that may allow for land and buildings use by the District to be transferred to the District for ownership and maintenance. At that point, the District would be responsible for maintenance and operation and would no longer pay the County for their use.

Klamath County Extension Service District
2015-2016 Budget Financial Presentation

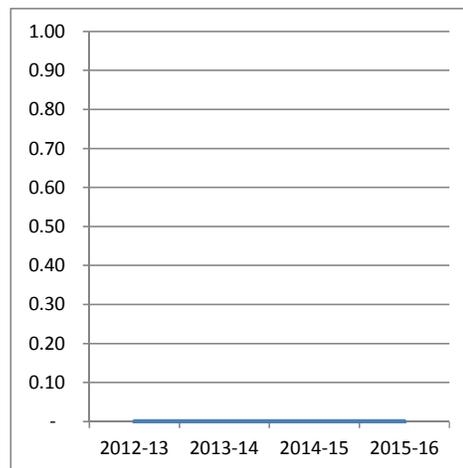
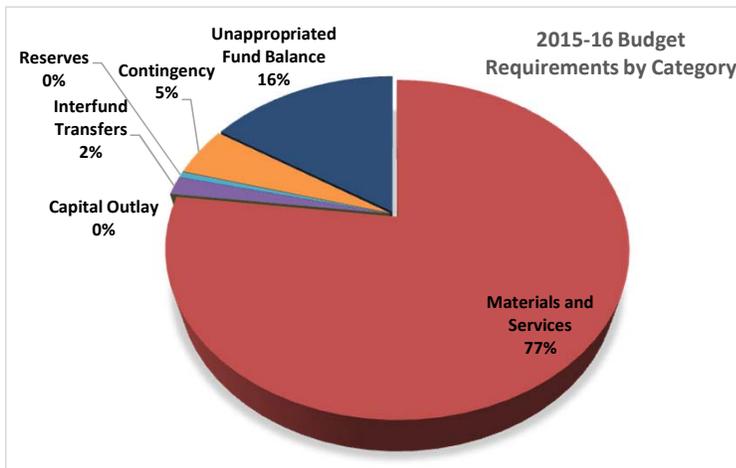
	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	-	-	-	-
Materials and Services	-	-	-	638,409
Capital Outlay	-	-	-	100
Subtotal Current Expenditures	-	-	-	638,509
Interfund Transfers	-	-	-	14,713
Reserves	-	-	-	4,663
Contingency	-	-	-	40,000
Unappropriated Fund Balance	-	-	-	131,198
Subtotal Noncurrent Expenditures	-	-	-	190,574
Total Requirements by Budgetary Category	-	-	-	829,083

Requirements by Fund				
General Fund (2750)	-	-	-	814,320
Reserve Fund (2751)	-	-	-	14,763
Total Requirements by Fund	-	-	-	829,083

Resources by Budgetary Category				
Taxes	-	-	-	654,000
Licenses, Fees and Permits	-	-	-	-
Intergovernmental	-	-	-	11,000
Charges for Services	-	-	-	-
Investment Earnings	-	-	-	250
Interfund Transfers	-	-	-	163,833
Miscellaneous	-	-	-	-
Beginning Fund Balance	-	-	-	-
Total Resources by Budgetary Category	-	-	-	829,083

Full-Time Employee Equivalents	-	-	-	-
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Mandate	Total Cost	Personnel Services	FTE
Extension	829,083	-	-
Total Mandates	829,083	-	-



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General Ledger

Budget Analysis

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 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
				2750	Klamath Cty Extension Serv Dis					
				7050	Extension Service District					
				R10	Property Taxes					
0.00	0.00	0.00	0.00	7051-7000-4001	Property Taxes - Current	0.00	0.00	0.00	0.00	654,000.00
0.00	0.00	0.00	0.00	7051-7000-4001	Property Taxes - Prior	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Property Taxes Totals:	0.00	0.00	0.00	0.00	654,000.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	7051-7000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	7051-7000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	200.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	200.00
				R50	Federal Government					
0.00	0.00	0.00	0.00	7051-7000-4603	Fish & Wildlife	0.00	0.00	0.00	0.00	1,000.00
0.00	0.00	0.00	0.00		Federal Government Totals:	0.00	0.00	0.00	0.00	1,000.00
				R51	State of Oregon					
0.00	0.00	0.00	0.00	7051-7000-4502	State Board of Forestry	0.00	0.00	0.00	0.00	10,000.00
0.00	0.00	0.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	10,000.00
				R70	Interfund Transfers					
0.00	0.00	0.00	0.00	7051-7000-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	149,120.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	149,120.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	7051-7000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	814,320.00
				E20	Material and Services					
0.00	0.00	0.00	0.00	7051-7000-6100	Insurance	0.00	0.00	0.00	0.00	6,000.00
0.00	0.00	0.00	0.00	7051-7000-6231	Audit Fees	0.00	0.00	0.00	0.00	8,000.00
0.00	0.00	0.00	0.00	7051-7000-6405	Irrigation Taxes	0.00	0.00	0.00	0.00	8,500.00
0.00	0.00	0.00	0.00	7051-7000-6412	Oregon State University	0.00	0.00	0.00	0.00	541,709.00
0.00	0.00	0.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	564,209.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	7051-7000-6990	Internal Services	0.00	0.00	0.00	0.00	16,598.00
0.00	0.00	0.00	0.00	7051-7000-6991	Facility Services	0.00	0.00	0.00	0.00	40,278.00
0.00	0.00	0.00	0.00	7051-7000-6994	Risk Management	0.00	0.00	0.00	0.00	5,841.00
0.00	0.00	0.00	0.00	7051-7000-6995	Insurance Liability	0.00	0.00	0.00	0.00	11,483.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	74,200.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	7051-7000-9705	Trans - Extension Reserve	0.00	0.00	0.00	0.00	14,713.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	14,713.00
				E80	Contingencies					
0.00	0.00	0.00	0.00	7051-7000-9800	Operating Contingency	0.00	0.00	0.00	0.00	30,000.00
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	30,000.00
				E81	Fund Balance & Reserves					
0.00	0.00	0.00	0.00	7051-7000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	131,198.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	131,198.00
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	814,320.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	814,320.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	814,320.00
0.00	0.00	0.00	0.00		Extension Service District Totals:	0.00	0.00	0.00	0.00	0.00

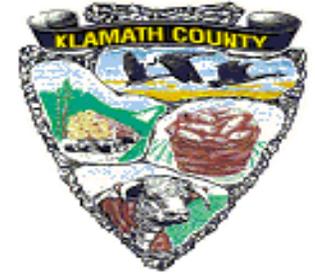
2013	2014	2015	2015			2016	2016	2016	2016	
Actual	Actual	Adopted	Estimated	Account	Description	FTE	Requested	Proposed	Approved	Adopted
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	814,320.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	814,320.00
0.00	0.00	0.00	0.00		Klamath Cty Extension Serv Dis To	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	814,320.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	814,320.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

General Ledger

Budget Analysis

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 Printed: 06/17/2015 - 8:44AM
 Fiscal Year: 2016



2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00	2751 7050 R41 3060-7000-4495	Klamath Cty Extension Reserve Extension Service District Interest Investments - Interest On	0.00	0.00	0.00	0.00	50.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	50.00
0.00	0.00	0.00	0.00	R70 3060-7000-4975	Interfund Transfers Trans - Extension	0.00	0.00	0.00	0.00	14,713.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	14,713.00
0.00	0.00	0.00	0.00	R90 3060-7000-4995	Fund Balances Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	14,763.00
0.00	0.00	0.00	0.00	E30 3060-7000-7000	Capital Outlay Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	3060-7000-7022	Facilities Improvement	0.00	0.00	0.00	0.00	100.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	100.00
0.00	0.00	0.00	0.00	E80 3060-7000-9800	Contingencies Operating Contingency	0.00	0.00	0.00	0.00	10,000.00
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	10,000.00
0.00	0.00	0.00	0.00	E81 3060-7000-9910	Fund Balance & Reserves Reserve Capital Outlay	0.00	0.00	0.00	0.00	4,663.00
0.00	0.00	0.00	0.00	3060-7000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balance & Reserves Totals:	0.00	0.00	0.00	0.00	4,663.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	0.00	0.00	14,763.00
0.00	0.00	0.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	14,763.00
0.00	0.00	0.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	14,763.00
0.00	0.00	0.00	0.00		Extension Service District Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	14,763.00
0.00	0.00	0.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	14,763.00
0.00	0.00	0.00	0.00		Klamath Cty Extension Reserve Tot	0.00	0.00	0.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
0.00	0.00	0.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	14,763.00
0.00	0.00	0.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	14,763.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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