

Klamath County, Oregon
2015-2016 Budget Presentation

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

Agricultural Services Program – These departments/programs provide support and assistance to the agriculture community.

7010 - Taylor Grazing

7020 - Watermaster

7030 - OSU Cooperative Extension

7040 - OSU Experiment Station

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Klamath County, Oregon
2015-2016 Budget Financial Presentation
7010 Taylor Grazing

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	3,132	3,955	4,000	4,000
Total Requirements by Budgetary Category	3,132	3,955	4,000	4,000
<u>Requirements by Fund</u>				
Taylor Grazing (2030)	3,132	3,955	4,000	4,000
Total Requirements by Fund	3,132	3,955	4,000	4,000
<u>Resources by Budgetary Category</u>				
Intergovernmental	3,130	3,955	4,000	4,000
Beginning Fund Balance	1	-	-	-
Total Resources by Budgetary Category	3,132	3,955	4,000	4,000
<u>Full-Time Employee Equivalents</u>				
	-	-	-	-
<u>Mandate</u>				
	Total Cost	Personnel Services	FTE	
Taylor Grazing	4,000	-	-	
Total Mandates	4,000	-	-	

The purpose of this fund is to provide for a fund to aggregate resources provided by Taylor Grazing Act to be passed through to the grazing districts in Klamath County. Pursuant to ORS 293.575 this fund was established to provide for this process.

293.575 Distribution of funds received under the Taylor Grazing Act; Taylor Grazing Fund. (1) Except for a distribution charge that shall be deducted to meet expenses incurred by the Oregon Department of Administrative Services in administering this section, all funds received from the United States Government as a distributive share of the amounts collected by the United States Government under the provisions of the Act of Congress of June 28, 1934, public document No. 482, known as the Taylor Grazing Act, and any Act amendatory thereof shall, upon receipt by the State Treasurer be credited to a special fund in the State Treasury to be known as the Taylor Grazing Fund and shall be distributed to the several counties in which such public lands are located. The distribution charge shall be 60 cents per county and is in addition to the transaction charge approved for the department during the budgetary process. The amount of the distribution charges is continuously appropriated to the department to meet expenses incurred in administering this section. The department shall ascertain from the proper United States officers, having the records of receipts from grazing permits and leased public lands, the amount of receipts from such sources in this state for each year for which money is received by the state. A separate account shall be kept of the sum received from each grazing district and lease of public lands, which sum shall be segregated by the department and paid to the county in which the grazing district or leased public land is located, based on the number of animal unit months contained in the grazing district or leased public land within the county from which the moneys are collected. However, where the grazing district or leased public land is located in more than one county, each shall receive such proportional amount of the sum as the animal unit months of such grazing district or leased public land included within the boundary of such county shall bear to the total animal unit months of such grazing district or lease. (2) As used in this section, "animal unit months" means the amount of forage required to sustain a bovine animal for one month.

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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
0.00	0.00	0.00	0.00	2030 7010 R41 0000-7000-4495	Treasurer Taylor Grazing Taylor Grazing Interest Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
3,130.44	3,955.21	4,000.00	0.00	R50 0000-7000-4671	Federal Government Taylor Grazing Federal Appr	0.00	4,000.00	4,000.00	0.00	0.00
3,130.44	3,955.21	4,000.00	0.00		Federal Government Totals:	0.00	4,000.00	4,000.00	0.00	0.00
1.10	0.00	0.00	0.00	R90 0000-7000-4995	Fund Balances Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
1.10	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		REVENUES TOTALS:	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E10 0000-7000-5000	Personnel Services Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-7000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00	E20 0000-7000-6206	Material and Services Special Projects	0.00	4,000.00	4,000.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		Material and Services Totals:	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E40 0000-7000-8002	Debt Service Note Payable Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					

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	0000-7000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		EXPENDITURES TOTALS:	0.00	4,000.00	4,000.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		DEPARTMENT REVENUES	0.00	4,000.00	4,000.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		DEPARTMENT EXPENSES	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Taylor Grazing Totals:	0.00	0.00	0.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		FUND REVENUES	0.00	4,000.00	4,000.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		FUND EXPENSES	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Treasurer Taylor Grazing Totals:	0.00	0.00	0.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		REPORT REVENUES	0.00	4,000.00	4,000.00	0.00	0.00
3,131.54	3,955.21	4,000.00	0.00		REPORT EXPENSES	0.00	4,000.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Department Mission:

The Department's mission is to serve the public by practicing and promoting responsible water management through two key goals:

- Directly address Oregon's water supply needs
- Restore and protect stream flows and watersheds in order to ensure the long-term sustainability of Oregon's ecosystems, economy and quality of life.

Mandated Services:

ORS chapters 536 through 543, gives the Watermaster authorization to regulate and distribute the public waters of the state. Under Oregon Law, all water is publicly owned. With some exceptions, cities, farmers, factory owners, and other water users must obtain a permit or water right from the Oregon Water Resources Department to use water from any source – whether it is underground, or from lakes or streams. Generally speaking, landowners with water flowing past, through or under their property do not have the right to use that water without a permit from the Department.

ORS 540.075***Office and equipment for watermaster***

(1) The county court or board of county commissioners of each county in which the water district of the watermaster is located shall furnish the watermaster a suitable office and office equipment.

(2) If a water district includes all or parts of two or more counties, the office of the watermaster for the water district shall be in the county designated by the Water Resources Director and the county court or board of county commissioners of that county shall provide a suitable office with necessary office equipment for the watermaster. [1985 c.421 §2]

ORS 540.080¹***Assistant watermasters***

- ***compensation and expenses***
- ***termination***

(1) With the approval of the Water Resources Director, a watermaster may employ assistants to aid in the discharge of the watermasters duties. The assistants shall take the same oath as the watermaster and shall obey the watermasters instructions. Compensation and actual and necessary traveling expenses of an assistant shall be paid by the county court or board of county commissioners upon certificates of the watermaster by an order made at a regular term when sitting for the transaction of county business. If no provision for such payment is made, the assistants compensation and expenses shall be paid by the water users concerned, as provided in ORS 540.100 (Division of water among user) to 540.130 (Advance payment).

(2) The term of service of an assistant watermaster may be terminated at any time by the director or the watermaster. [Amended by 1957 c.546 §3; 1961 c.636 §2; 1985 c.421 §8]

Department Overview:

Watermasters respond to complaints from water users and determine, in times of water shortage, who has the right to use water. Each summer, as streamflows drop, they regulate junior users to provide more water for senior users. On some streams, there is only enough water to supply users with a right established in the 1800s. All of the more recently established rights will have been regulated off by the Watermaster. A Watermaster works with all of the water users on a given water system to ensure that the users voluntarily comply with the needs of the more senior users. Occasionally, A Watermaster takes more formal actions to obtain the compliance of unlawful water users or those who are engaged in practices that waste water. The waste of water means the continued diversion of more water than is needed to satisfy the specific beneficial use for which the right was granted.

Watermasters and other field staff also provide general information to the public, oversee enforcement of instream water rights, inspect wells and dams for safety violations, and measure and monitor streamflows for management and planning purposes.

Successes and Challenges:

The 2014 irrigation season marked back to back drought conditions under regulation of the Klamath adjudicated rights. Opposed to 2013, the 2014 season was one of management more so than regulation. Regulation still occurred but not to the extent of 2013 (i.e. mass shut off). Implemented by the 2014 Upper Basin Comprehensive Agreement, tribal Specified Instream Flows (SIFs) allowed senior surface water irrigators in the Upper Basin the opportunity to share available water that exceeded the SIFs. This provided the Watermaster's office a unique opportunity to assist in the management of flows in the Sprague and Sycan Rivers.

Historic drought conditions also created some challenges for the Klamath Project. Fortunately, through the Klamath Water and Power Administration's Water User Mitigation Program (WUMP), land-idling and groundwater pumping helped make up a nearly 120,000 acre-foot shortfall to help the project water users scathe through a dismal year with relative success. Unfortunately, with groundwater being used to supplement the surface water shortfall, we continue to see dramatic declines in our aquifer levels within the Klamath Project area. This is a serious concern for the health and reliability of the resource.

This irrigation season, we face yet another potential drought scenario. Statistically, precipitation is above average, but the snow water equivalent (snowpack) is well below average and lowest on record. This means that forecasted supplies of surface water are going to be well below normal and may create some difficulties for managing water late into the season.

Budget Overview:

The Watermaster's office has no major revenue sources and is completely dependent upon the county's general fund. Last year, the state opted to fund office supplies, postage and half of the internet costs for the Watermaster office. This year, the state is proposing to fund all of the internet costs and telephone charges. Annual cost increases related to personnel and Material and Services would only allow us to staff up to 0.66 FTE. Therefore, we are going to be relocating downtown to a cheaper location to continue funding staff full time.

Significant Changes:

As you can see from the Budget Overview section above, keeping the Watermaster budget flat has created some budgeting challenges. Largely, we will be relocating downtown to a location that is not as suitable for the type of work that we do. This may create a shortfall in the timeliness of our customer service requests. Our office is constantly praised by the efficient manner in responding to the public. My fear is that we will be doing the public a disservice by not being able to respond in as timely a fashion as before.

Secondly, and positively, being located in the Government Building may present opportunities for customers to visit our office and other county departments at one convenient location. It will also present a more professional working environment and opportunities for staff and myself to network and work with county staff from other county departments.

Lastly, the state realizes the position the county is in with their financial resources and is willing to pick up all of the internet and phone costs accrued by the Watermaster's office.

Key Issues:

Water in the Klamath Basin continues to receive worldwide attention and the demand on the Watermaster office continues to rise. There is a vast appreciation in our ability to be local and available. This is a credit to the county and their cooperative relationship with the State's Water Resources Department. Recent fiscal years have been taxing on the Watermaster budget. With every budget year, mandatory administrative costs have risen higher than revenue. Fortunately, we have found a solution to get through the next year by relocating to the Government Building. However, it should be noted that expedient service to the public can be critical to prevent potential crop damage. This is especially the case in drought years. My fear is that the relocation is just a short-term band aid for the Watermaster budget that will impact the County's water users directly.

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Klamath County, Oregon
2015-2016 Budget Financial Presentation
7020 Watermaster

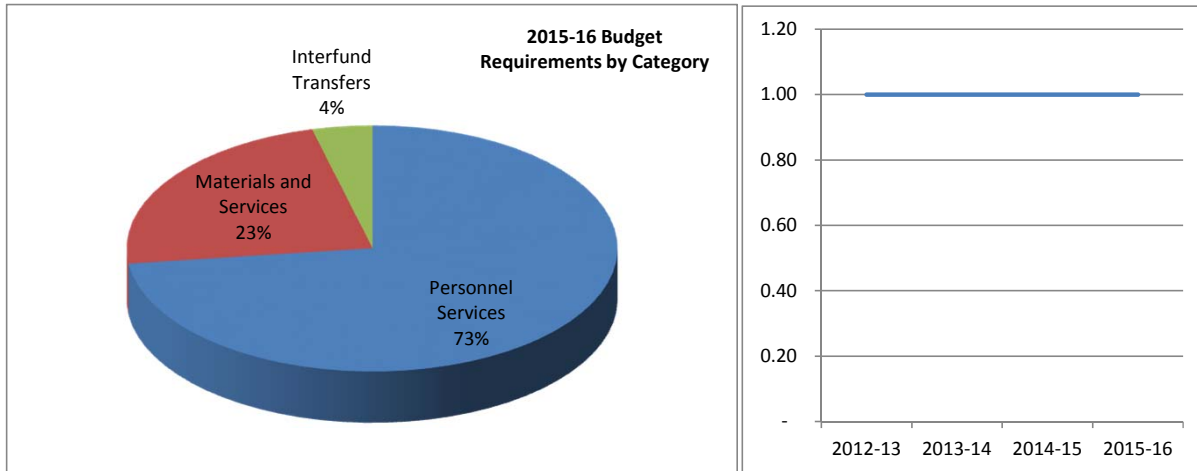
	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	54,436	56,946	58,657	59,814
Materials and Services	22,676	22,914	22,883	18,873
Subtotal Current Expenditures	77,112	79,860	81,540	78,687
Interfund Transfers	-	-	-	3,253
Subtotal Noncurrent Expenditures	-	-	-	3,253
Total Requirements by Budgetary Category	77,112	79,860	81,540	81,940

<u>Requirements by Fund</u>				
General Fund (1000)	77,112	79,860	81,540	81,940
Total Requirements by Fund	77,112	79,860	81,540	81,940

<u>Resources by Budgetary Category</u>				
Interfund Transfers	77,112	79,860	81,540	81,940
Total Resources by Budgetary Category	77,112	79,860	81,540	81,940

Full-Time Employee Equivalents	1.00	1.00	1.00	1.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Watermaster	81,940	59,814	1.00
Total Mandates	81,940	59,814	1.00



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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
0.00	0.00	0.00	0.00	1000 7020 R30 7021-7000-4304	General Fund Watermaster Charges for Service Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00	R70 7021-7000-4900	Interfund Transfers Trans - General Non Dept	0.00	81,940.00	81,940.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		Interfund Transfers Totals:	0.00	81,940.00	81,940.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		REVENUES TOTALS:	0.00	81,940.00	81,940.00	0.00	0.00
37,080.00	37,080.00	37,451.00	0.00	E10 7021-7000-5000	Personnel Services Salaries and Wages	1.00	37,764.00	37,764.00	0.00	0.00
2,742.42	2,742.00	2,865.00	0.00	7021-7000-5110	FICA	0.00	2,889.00	2,889.00	0.00	0.00
25.86	29.52	29.00	0.00	7021-7000-5120	Workmans Compensation Tax	0.00	29.00	29.00	0.00	0.00
8,750.00	9,400.00	10,500.00	0.00	7021-7000-5130	Medical Insurance	0.00	11,100.00	11,100.00	0.00	0.00
20.93	20.88	21.00	0.00	7021-7000-5133	Life Insurance	0.00	14.00	14.00	0.00	0.00
20.40	20.40	20.00	0.00	7021-7000-5134	Short Term Disability	0.00	183.00	183.00	0.00	0.00
4,078.80	5,932.80	6,367.00	0.00	7021-7000-5140	Retirement - General	0.00	6,420.00	6,420.00	0.00	0.00
852.96	852.96	655.00	0.00	7021-7000-5156	Unemployment Compensation	0.00	660.00	660.00	0.00	0.00
864.96	867.36	749.00	0.00	7021-7000-5157	Workmans Compensation	0.00	755.00	755.00	0.00	0.00
54,436.33	56,945.92	58,657.00	0.00		Personnel Services Totals:	1.00	59,814.00	59,814.00	0.00	0.00
1,000.00	1,000.00	1,000.00	0.00	E20 7021-7000-6401	Material and Services County Share District II	0.00	1,000.00	1,000.00	0.00	0.00
921.25	53.64	0.00	0.00	7021-7000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
86.00	0.00	0.00	0.00	7021-7000-6601	Supplies - Other	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
108.47	208.68	0.00	0.00	7021-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
587.10	0.00	0.00	0.00	7021-7000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,432.82	1,813.97	1,732.00	0.00	7021-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6756	Teleprocessing	0.00	0.00	0.00	0.00	0.00
4,135.64	3,076.29	2,732.00	0.00		Material and Services Totals:	0.00	1,000.00	1,000.00	0.00	0.00
				E21	Interdepartmental Charges					
6,321.00	9,803.00	10,104.00	0.00	7021-7000-6990	Internal Services	0.00	9,967.00	9,967.00	0.00	0.00
10,586.00	7,915.00	8,161.00	0.00	7021-7000-6991	Facility Services	0.00	6,037.00	6,037.00	0.00	0.00
0.00	305.00	0.00	0.00	7021-7000-6993	Steering Comm User Chg	0.00	0.00	0.00	0.00	0.00
621.00	632.00	657.00	0.00	7021-7000-6994	Risk Management	0.00	630.00	630.00	0.00	0.00
1,012.00	1,183.00	1,229.00	0.00	7021-7000-6995	Insurance Liability	0.00	1,239.00	1,239.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
18,540.00	19,838.00	20,151.00	0.00		Interdepartmental Charges Totals:	0.00	17,873.00	17,873.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	7021-7000-9003	Trans - Equipment Reserve	0.00	3,253.00	3,253.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	3,253.00	3,253.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		EXPENDITURES TOTALS:	1.00	81,940.00	81,940.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		DEPARTMENT REVENUES	0.00	81,940.00	81,940.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		DEPARTMENT EXPENSES	1.00	81,940.00	81,940.00	0.00	0.00
0.00	0.00	0.00	0.00		Watermaster Totals:	(1.00)	0.00	0.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		FUND REVENUES	0.00	81,940.00	81,940.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		FUND EXPENSES	1.00	81,940.00	81,940.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(1.00)	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
77,111.97	79,860.21	81,540.00	0.00		REPORT REVENUES	0.00	81,940.00	81,940.00	0.00	0.00
77,111.97	79,860.21	81,540.00	0.00		REPORT EXPENSES	1.00	81,940.00	81,940.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.00)	0.00	0.00	0.00	0.00

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Research and Extension Center

Department Mission:

The Oregon State University Klamath Basin Research and Extension Center engages the people of Oregon with research-based knowledge and education that focus on strengthening communities and economies, sustaining natural resources, and promoting healthy families and individuals.

Mandated Services:

None

Self-Imposed Services:

Non Mandated Partnership with Federal, State, and Local Funds.

- Morrill Act 1862, 1890, Land Grant University System
- Smith-Lever Act 1914 Cooperative Extension
- Klamath County Extension 1914
- KBREC 2006, Vandenberg, Washburn Sites Combined
- Partnership Federal, State, County, Grants

Department Overview:

Provide Research Based Education to the Citizens of Klamath County in relationship to Healthy People, Healthy Environment, and Healthy Communities. Research and Education is driven by community needs.

Program Areas

- Family and Community Health
 - Health and Nutrition
 - Diabetes
 - Master Food Preserver
 - SNAP-ED (Supplemental Nutrition Assistance Program- Education)
- 4-H and Youth Development
 - Youth Clubs including traditional youth livestock
 - Exchange Programs, urban/rural exchange program
 - Science Engineering and Technology
 - Citizenship/Leadership
 - Healthy Living
- Agriculture
 - Livestock
 - Economics
 - Forages
 - Potatoes
 - Grains
 - Alternative Crops

Research and Extension Center

- Master Gardeners

Impacts

- Every \$1 in Nutrition Education returns \$3.60 in future health care costs
- 4-H/Youth Development, 422 Youth Enrolled, 97 Leaders
- Economic impacts of fair (SR1076 Oregon County Fairs: An Economic Impact Analysis)
- Input/Output Analysis and Multiplier Effects on Communities
- Community Capacity, Economic and Social
- Total Volunteer Hours 13,830/2080= 6.6 FTE
- Independentsector.org (2013) Oregon \$21.35 = \$295,270
- Plant Clinic 270 walk in/phone contacts
- Total Face-to-Face contacts 37,930 (does not include media contacts)

How We Function

- Research and Resources
- Classes
- Publications
- Field Days
- Fairs
- On-Line
- Media
- One on One

Successes and Challenges:

Moved fall of 2013 to Washburn

Very active KBREC Success Team working with BOCC for a Service District Vote

Forestry/Natural Resource Agent

100/77 Year Celebration last Summer

Budgets and stable funding continue to plague efforts.

Budget Overview:

General Fund

The OSU Extension (7030 department) has been reorganized to account for costs associated with providing services to the community. As such it provides for a payment to Oregon State University for the intergovernmental agreement associated with funding those services and for internal charges to insure the equipment owned by the County in providing those services.

The OSU Experiment Station (7040 department) has been reorganized to account for the costs associated with maintaining the infrastructure of the Washburn Way location. As such it provides for payment of the internal charges associated with facility services and insurance costs of maintaining that infrastructure. It does not provide for payment associated with any services to the community.

Research and Extension Center

OSU Experiment Station Fund

This fund is scheduled to close in FY 2015. It was utilized to account for revenues and costs directly associated with crop production at the Washburn Way location.

Significant Changes:

All employees were transferred to OSU System (3).

After a realignment of the budget as discuss in the previous section, a reduction of budgets of 75% (7030) and 30% (7040) are implemented in the FY 2016 proposed budget.

Key issues:

Federal, State, and County funding sources are being stretched within this department. Over the last 12 years this department has gone through reorganization and is at a base level. Further cuts will mean that program areas, as defined above, will have to be prioritized and lower priority programs cut and services end. As programs are cut the grant funding for those programs will also disappear. Continue to seek options to move KBREC out of the General Fund.

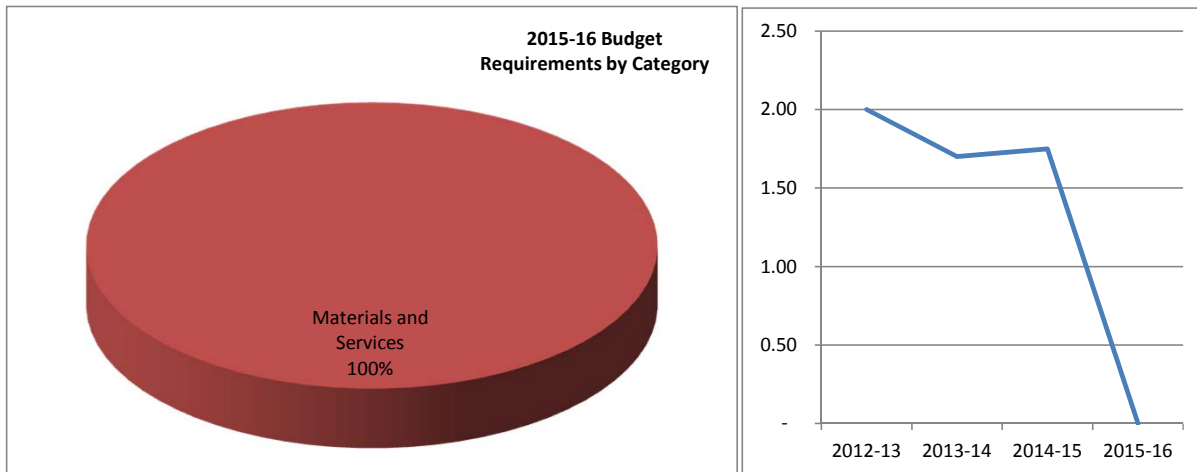
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Klamath County, Oregon
2015-2016 Budget Financial Presentation
7030 OSU Extension

	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	91,553	72,069	94,772	-
Materials and Services	150,028	138,435	112,806	96,865
Subtotal Current Expenditures	241,581	210,504	207,578	96,865
Total Requirements by Budgetary Category	241,581	210,504	207,578	96,865
Requirements by Fund				
General Fund (1000)	241,581	210,504	207,578	96,865
Total Requirements by Fund	241,581	210,504	207,578	96,865
Resources by Budgetary Category				
Intergovernmental	7,623	-	-	-
Interfund Transfers	233,958	210,504	207,578	96,865
Total Resources by Budgetary Category	241,581	210,504	207,578	96,865

Full-Time Employee Equivalents	2.00	1.70	1.75	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
OSU Extension	96,865	-	-
Total Mandates	96,865	-	-



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General Ledger

Budget Analysis

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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	1000	General Fund					
				7030	OSU Extension					
				R42	Sale of Capital Assets					
				7031-7000-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets Totals:						0.00	0.00	0.00	0.00	0.00
7,623.00	0.00	0.00	0.00	R51	State of Oregon					
				7031-7000-4500	Grants - State	0.00	0.00	0.00	0.00	0.00
State of Oregon Totals:						0.00	0.00	0.00	0.00	0.00
233,958.42	206,975.00	206,975.00	0.00	R70	Interfund Transfers					
				7031-7000-4900	Trans - General Non Dept	0.00	96,865.00	96,865.00	0.00	0.00
0.00	3,529.45	603.00	0.00	7031-7000-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Totals:						0.00	96,865.00	96,865.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00	REVENUES TOTALS:						
68,259.15	56,000.69	57,343.00	0.00	E10	Personnel Services					
0.00	0.00	0.00	0.00	7031-7000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	764.94	0.00	0.00	7031-7000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
4,911.01	4,342.55	4,387.00	0.00	7031-7000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
55.23	51.45	60.00	0.00	7031-7000-5110	FICA	0.00	0.00	0.00	0.00	0.00
7,975.00	0.00	21,000.00	0.00	7031-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-5130	Medical Insurance	0.00	0.00	0.00	0.00	0.00
40.12	38.28	42.00	0.00	7031-7000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
39.10	37.40	41.00	0.00	7031-7000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
7,113.70	8,202.08	9,748.00	0.00	7031-7000-5134	Short Term Disability	0.00	0.00	0.00	0.00	0.00
				7031-7000-5140	Retirement - General	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
1,569.94	1,305.59	1,004.00	0.00	7031-7000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,590.24	1,326.49	1,147.00	0.00	7031-7000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
91,553.49	72,069.47	94,772.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
38,466.08	37,313.48	12,455.00	0.00	7031-7000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-6412	Oregon State University	0.00	74,920.00	74,920.00	0.00	0.00
800.00	800.00	800.00	0.00	7031-7000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
11,470.00	11,470.00	11,470.00	0.00	7031-7000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
5,400.00	5,400.00	5,400.00	0.00	7031-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
16,200.00	11,200.00	11,200.00	0.00	7031-7000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
4,459.85	4,742.50	4,500.00	0.00	7031-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
6,920.00	6,920.00	6,920.00	0.00	7031-7000-6756	Teleprocessing	0.00	0.00	0.00	0.00	0.00
83,715.93	77,845.98	52,745.00	0.00		Material and Services Totals:	0.00	74,920.00	74,920.00	0.00	0.00
				E21	Interdepartmental Charges					
9,885.00	10,240.00	15,359.00	0.00	7031-7000-6990	Internal Services	0.00	16,455.00	16,455.00	0.00	0.00
50,181.00	40,209.00	43,019.00	0.00	7031-7000-6991	Facility Services	0.00	0.00	0.00	0.00	0.00
2,376.00	3,530.00	586.00	0.00	7031-7000-6994	Risk Management	0.00	1,851.00	1,851.00	0.00	0.00
3,870.00	6,610.00	1,097.00	0.00	7031-7000-6995	Insurance Liability	0.00	3,639.00	3,639.00	0.00	0.00
0.00	0.00	0.00	0.00	7031-7000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
66,312.00	60,589.00	60,061.00	0.00		Interdepartmental Charges Totals:	0.00	21,945.00	21,945.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	7031-7000-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	7031-7000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00		EXPENDITURES TOTALS:	0.00	96,865.00	96,865.00	0.00	0.00

2013 Actual	2014 Actual	2015 Adopted	2015 Estimated	Account	Description	FTE	2016 Requested	2016 Proposed	2016 Approved	2016 Adopted
241,581.42	210,504.45	207,578.00	0.00		DEPARTMENT REVENUES	0.00	96,865.00	96,865.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00		DEPARTMENT EXPENSES	0.00	96,865.00	96,865.00	0.00	0.00
0.00	0.00	0.00	0.00		OSU Extension Totals:	0.00	0.00	0.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00		FUND REVENUES	0.00	96,865.00	96,865.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00		FUND EXPENSES	0.00	96,865.00	96,865.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	0.00	0.00	0.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00		REPORT REVENUES	0.00	96,865.00	96,865.00	0.00	0.00
241,581.42	210,504.45	207,578.00	0.00		REPORT EXPENSES	0.00	96,865.00	96,865.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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Klamath County, Oregon
2015-2016 Budget Financial Presentation
7040 Experiment Station

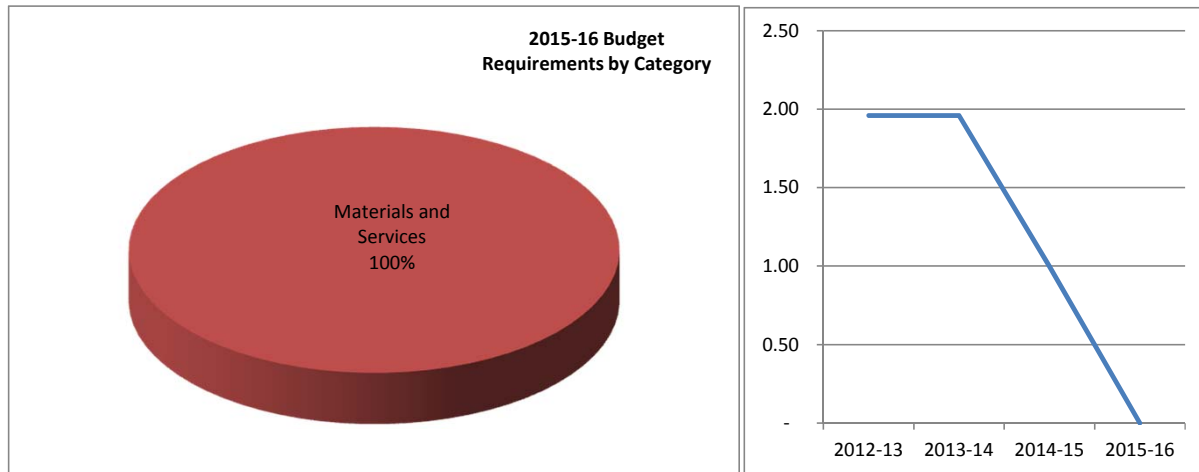
	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Budget
Requirements by Budgetary Category				
Personnel Services	62,995	57,500	53,483	-
Materials and Services	32,529	30,579	43,240	52,255
Subtotal Current Expenditures	95,524	88,079	96,723	52,255
Interfund Transfers	-	-	6,308	-
Contingency	-	-	9,503	-
Unappropriated Fund Balance	37,404	24,430	-	-
Subtotal Noncurrent Expenditures	37,404	24,430	15,811	-
Total Requirements by Budgetary Category	132,929	112,509	112,534	52,255

Requirements by Fund				
General Fund (1000)	95,524	74,743	81,306	52,255
Experiment Station (2720)	37,404	37,766	31,228	-
Total Requirements by Fund	132,929	112,509	112,534	52,255

Resources by Budgetary Category				
Intergovernmental	-	-	6,308	-
Charges for Services	13,805	232	4,000	-
Investment Earnings	72	130	120	-
Interfund Transfers	95,524	74,743	81,306	52,255
Beginning Fund Balance	23,528	37,404	20,800	-
Total Resources by Budgetary Category	132,929	112,509	112,534	52,255

Full-Time Employee Equivalents	1.96	1.96	1.00	-
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Mandate	Total Cost	Personnel Services	FTE
Experiment Station	52,255	-	-
Total Mandates	52,255	-	-



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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
				1000	General Fund					
				7040	Experiment Station					
				R70	Interfund Transfers					
95,524.40	74,742.85	74,998.00	0.00	7041-7000-49000	Trans - General Non Dept	0.00	52,255.00	52,255.00	0.00	0.00
0.00	0.00	6,308.00	0.00	7041-7000-49740	Trans - Field Research	0.00	0.00	0.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		Interfund Transfers Totals:	0.00	52,255.00	52,255.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		REVENUES TOTALS:	0.00	52,255.00	52,255.00	0.00	0.00
				E10	Personnel Services					
37,622.35	31,483.23	33,417.00	0.00	7041-7000-50000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
7,106.00	0.00	0.00	0.00	7041-7000-50100	Temporary Help	0.00	0.00	0.00	0.00	0.00
1,019.51	0.00	0.00	0.00	7041-7000-50110	Overtime	0.00	0.00	0.00	0.00	0.00
3,184.64	2,480.30	2,557.00	0.00	7041-7000-51100	FICA	0.00	0.00	0.00	0.00	0.00
50.56	29.11	34.00	0.00	7041-7000-51200	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
8,483.00	9,450.30	10,500.00	0.00	7041-7000-51300	Medical Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-51310	VEBA	0.00	0.00	0.00	0.00	0.00
20.93	20.88	21.00	0.00	7041-7000-51330	Life Insurance	0.00	0.00	0.00	0.00	0.00
20.40	20.40	20.00	0.00	7041-7000-51340	Short Term Disability	0.00	0.00	0.00	0.00	0.00
3,323.96	5,037.38	5,681.00	0.00	7041-7000-51400	Retirement - General	0.00	0.00	0.00	0.00	0.00
1,052.25	730.76	585.00	0.00	7041-7000-51560	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
1,111.87	762.08	668.00	0.00	7041-7000-51570	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
62,995.47	50,014.44	53,483.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
3,585.81	214.99	0.00	0.00	7041-7000-62000	Contract Services	0.00	0.00	0.00	0.00	0.00
4,385.32	4,500.00	6,546.00	0.00	7041-7000-64050	Irrigation Taxes	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-64120	Oregon State University	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
135.00	70.00	0.00	0.00	7041-7000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
40.86	0.00	100.00	0.00	7041-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
2,478.94	1,439.42	2,000.00	0.00	7041-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
10,625.93	6,224.41	8,646.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
9,867.00	10,240.00	5,670.00	0.00	7041-7000-6990	Internal Services	0.00	143.00	143.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6991	Facility Services	0.00	40,278.00	40,278.00	0.00	0.00
4,578.00	2,877.00	4,702.00	0.00	7041-7000-6994	Risk Management	0.00	3,990.00	3,990.00	0.00	0.00
7,458.00	5,387.00	8,805.00	0.00	7041-7000-6995	Insurance Liability	0.00	7,844.00	7,844.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
21,903.00	18,504.00	19,177.00	0.00		Interdepartmental Charges Totals:	0.00	52,255.00	52,255.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	7041-7000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		EXPENDITURES TOTALS:	0.00	52,255.00	52,255.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		DEPARTMENT REVENUES	0.00	52,255.00	52,255.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		DEPARTMENT EXPENSES	0.00	52,255.00	52,255.00	0.00	0.00
0.00	0.00	0.00	0.00		Experiment Station Totals:	0.00	0.00	0.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		FUND REVENUES	0.00	52,255.00	52,255.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		FUND EXPENSES	0.00	52,255.00	52,255.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund 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
95,524.40	74,742.85	81,306.00	0.00		REPORT REVENUES	0.00	52,255.00	52,255.00	0.00	0.00
95,524.40	74,742.85	81,306.00	0.00		REPORT EXPENSES	0.00	52,255.00	52,255.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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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
				2720	OSU Experiment Station					
				7040	Experiment Station					
				R30	Charges for Service					
13,742.63	0.00	4,000.00	0.00	7041-7000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
62.00	231.37	0.00	0.00	7041-7000-4351	Sales & Donations	0.00	0.00	0.00	0.00	0.00
13,804.63	231.37	4,000.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R41	Interest					
71.59	130.33	120.00	0.00	7041-7000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
71.59	130.33	120.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	0.00	6,308.00	0.00	7041-7000-4574	Grants - State Research	0.00	0.00	0.00	0.00	0.00
0.00	0.00	6,308.00	0.00		State of Oregon Totals:	0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
23,528.10	37,404.32	20,800.00	0.00	7041-7000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
23,528.10	37,404.32	20,800.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		REVENUES TOTALS:	0.00	0.00	0.00	0.00	0.00
				E10	Personnel Services					
0.00	0.00	0.00	0.00	7041-7000-5000	Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	6,644.75	0.00	0.00	7041-7000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-5011	Overtime	0.00	0.00	0.00	0.00	0.00
0.00	508.33	0.00	0.00	7041-7000-5110	FICA	0.00	0.00	0.00	0.00	0.00
0.00	11.21	0.00	0.00	7041-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-5133	Life Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-5134	Short Term Disability	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	7041-7000-5140	Retirement - General	0.00	0.00	0.00	0.00	0.00
0.00	146.22	0.00	0.00	7041-7000-5156	Unemployment Compensation	0.00	0.00	0.00	0.00	0.00
0.00	175.55	0.00	0.00	7041-7000-5157	Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	7,486.06	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
				E20	Material and Services					
0.00	3,824.00	15,417.00	0.00	7041-7000-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
0.00	2,045.57	0.00	0.00	7041-7000-6405	Irrigation Taxes	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6530	Rent	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-6700	Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	(19.82)	0.00	0.00	7041-7000-6755	Telephone	0.00	0.00	0.00	0.00	0.00
0.00	5,849.75	15,417.00	0.00		Material and Services Totals:	0.00	0.00	0.00	0.00	0.00
				E21	Interdepartmental Charges					
0.00	0.00	0.00	0.00	7041-7000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	6,308.00	0.00	7041-7000-9001	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7041-7000-9704	Trans - Experiment Station	0.00	0.00	0.00	0.00	0.00
0.00	0.00	6,308.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
				E80	Contingencies					
0.00	0.00	9,503.00	0.00	7041-7000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	9,503.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
37,404.32	24,430.21	0.00	0.00	7041-7000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
37,404.32	24,430.21	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		EXPENDITURES 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
37,404.32	37,766.02	31,228.00	0.00		DEPARTMENT REVENUES	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Experiment Station Totals:	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		FUND REVENUES	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		FUND EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		OSU Experiment Station Totals:	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		REPORT REVENUES	0.00	0.00	0.00	0.00	0.00
37,404.32	37,766.02	31,228.00	0.00		REPORT EXPENSES	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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