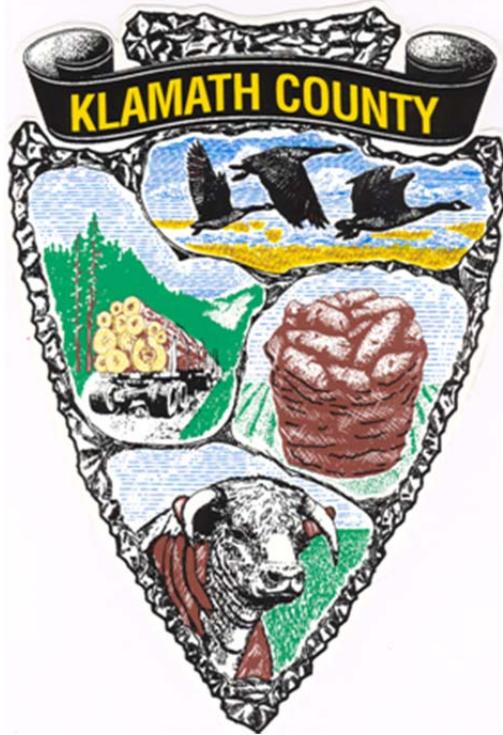


Proposed Budget



2012-2013

Budget Committee Members

Board of Commissioners

Dennis Linthicum
Cheryl Hukill
Al Switzer

Citizen Committee Members

Kirk Glick
Terrie Mumford
Allan Craigmiles

Budget Officer: Jason Link

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

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Klamath County Library Service District 2012-2013 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 Library Service District
2012-2013 Budget Presentation
Board of Directors & Appointed Officials

<u>Position</u>	<u>Name</u>	<u>Term Expires</u>
Commissioners	Dennis Linthicum Cheryl Hukill Al Switzer	January 3, 2015 January 3, 2013 January 3, 2013

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

Klamath County Library Service District 2012-2013 Budget Presentation Budget Calendar

Prepare Budget Documents	January through April 11, 2012
Publish First Notice of Budget Committee Meeting (5 to 30 days before meeting)	April 3, 2012
Post Notice to Budget Committee Meetings on website	April 5, 2012
Budget Committee Meetings	April 17, 2012
Prepare Budget Summary	May 2, 2012 through June 22, 2012
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 12, 2012
Public Hearing by Board of Directors	June 19, 2012
Board of Directors Adopts Budget, Makes Appropriations, Imposes Taxes, and Categorizes Taxes	June 19, 2012
Certify Taxes to County Assessor	July 16, 2012



KLAMATH COUNTY

Home of Crater Lake

OREGON

FINANCE & BUDGET OFFICE

April 17, 2012

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

The recommended budget for fiscal year 2012-2013 continues on the principles adopted in fiscal year 2011-2012.

Many tax districts are facing a serious financial crisis not seen in many years as a result of shrinking revenues, record-high gas and energy prices, and more recently a municipal credit crunch which is making it extremely difficult and more expensive for municipal entities to borrow money. The State is considering legislation that is affecting the resources that come to local municipal entities to provide the services that the State and Federal Government mandates. The slowdown in the economy is having a major effect on individuals and families including taxing districts.

You have the opportunity to make any revisions on how the district will utilize resources to provide programs to the residents of Klamath County. All funds are required to be balanced per ORS 294.331. A balanced budget means that revenues and expenditures match. All funds are balanced in accordance with Oregon municipal debt law.

This budget message is organized into four 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 Recommended Budget
- Long Term Financial and Other Matters that Impact the Recommended Budget
- Significant Highlights and Issues for 2012-2013
- 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 his program manager that participated to complete this recommendation.

Revenue and Expense Overview

The District general fund revenues and expenditures are proposed at \$3,005,923. The majority of the revenue is current year property tax collections.

The District's permanent tax rate is \$0.49 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. As the housing economy slows, this will affect the potential growth of property taxes.

The state legislature will begin their session in January 2013. 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 District completed the purchase of a new building for the south suburban branch library in fiscal year 2011-2012. In light of a tighter budget this year, it will be imperative that the Library work with the Library Foundation to raise funds to remodel and outfit the new building.

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 Library continues to feel the impact of reduce property tax collections while costs are rising. The Library will need to be diligent in management of its resources to conserve when need to build for the future. Technology changes and the need access to online resources will continue to impact the Library.

Property Taxes and Debt Limitations

The Library 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 2012-2013

A major change in this year's budget is the contracting of services with Klamath County. All personnel costs were converted to a personnel services contract with Klamath County and are paid as incurred.

Processes Used to Develop the Budget and Organization

The Budget Committee hearing on the recommended budget will be held April 17, 2012. During the presentation and review, there will be scheduled an opportunities for public input. Budget deliberations are also scheduled for this day. All Budget Committee meetings are open to the public and public testimony is always welcome.

Following approval and publication of the Budget Committee's recommended budget, the Board of Directors is tentatively scheduled to adopt the budget on June 19, 2012. The Board of Directors also meets in public session and encourages public input. The Board of Directors is authorized to amend expenditures in the Budget Committee's approved budget up to 10 percent of any fund without reconvening the Budget Committee.

Included this material is an overview of the District, significant accomplishments in the prior year, 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

As you review the budget with the managing agent, ask the Director what kind of service will be provided to the community with the funds provided, understanding there are limited resources (funds) available. Ask questions about programs and spend less time looking at individual line items. The budget is appropriated by expense category, not line items. After you review and make the desired changes to the budget, you will approve the budget. The approved budget will be published for final public hearing on Tuesday, June 19, 2012, where the Board of Directors will meet in a public session to adopt the budget. The Board of Directors are authorized to amend expenditures in the Budget Committee's approved budget, up to 10 percent of any fund, without reconvening the Budget Committee. The Board of Directors always encourages public input.

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". The signature is stylized and cursive.

Jason Link, CPA
Klamath County Library Service District Budget Officer

Klamath County Library Service District
2012-2013 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 \$0.49 per thousand dollars of assessed valuation for 2012-2013. The total amount of property tax the District expects to levy on behalf of the General Fund is \$2,348,231. Of this amount, the District expects to collect 94 percent for a net of \$2,207,337.

Property Tax Limitations

In 1997, 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 \$0.49 per thousand of calculated assessed value. The assessed value is approximately 54.6 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) 287.054, which is 2 percent of the real market value of all taxable property in the County. The District has no bonded debt outstanding at July 1, 2011.

Klamath County Library Service District 2012-2013 Budget Presentation Appendix B – Fiscal Policies, Definitions & Budget Format

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 Library 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 measureable 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 measureable 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 - 9187 – 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 - 9287 – This fund is for capital projects reserve fund for replacing computer and office equipment, 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 fiscal year 2010-2011.

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.

Klamath County Library Service District
2012-2013 Budget Presentation
Appendix B – Fiscal Policies, Definitions & Budget Format

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

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 Library Service District budget is composed of object classifications: personal services, materials and services, capital outlay, debt service, operating contingencies, and reserve for future expenditures.

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Department Mission:

Klamath County Library District is actively committed to providing access to information resources and customized services for all our county residents, businesses, and agencies, both public and private. It is our conviction that an informed individual is a vital link in a healthy and prosperous community.

Mandated Services:

“Measure No. 18-39 Ballot Title – May 16, 2000

Klamath County Library Service District Formation and Permanent Tax Rate

Question: Shall the County Library Service District be formed now with a tax rate of \$0.49 per thousand assessed valuation?

Summary: “This measure may be passed only at an election with 50 percent voter turnout.”

Passage of the measure will provide for the formation of the Klamath County Library Service District within the boundaries of Klamath County and establish a permanent tax rate. The tax rate will initially provide estimated revenue of \$1,335,000.00 annually for the purpose of operating the Klamath County Library. The proposal was initiated due to the loss of revenues from the O&C timber receipts as well as Measure 50. The tax rate will provide funds to increase materials and staff, extend hours of the main library and the branches and open a branch in the South Suburban area and Keno. The proposed tax rate will reduce property tax revenues for units of local government that have reached tax limitations.” Exact Text from Ballot Measure No. 18-39.

Department Overview:

Materials and services are provided by the Library District from branch locations in eleven different communities throughout the county. These branches are situated in owned, rented, and shared buildings. The Library District owns buildings in Klamath Falls, Sprague River, and Bonanza, rents spaces in Gilchrist, Chiloquin, Chemult, Keno, and the Town and Country Shopping Center in the South Suburban area; has an Intergovernmental Agreement with the County School to use space at the Gearhart School in Bly and is “given space” in the community centers by the Malin and Merrill Park Districts. The library services and materials that the community can access from these sites include print and electronic collections, internet and computer work stations, and staff who are trained to guide patrons in the use of the libraries.

Library District’s administrative operations are housed at the main library in Klamath Falls. These operations include acquiring materials for its collections and coordinating contracted service with Klamath County for the administration its personnel and financial resources and building maintenance. The personnel who staff the Library District’s operation are employed under an Intergovernmental Agreement that provides them the same rights, responsibilities and benefits as other Klamath County employees.

Successes and Challenges:

3,623	Number new registered library cards
339,171	Number of physical items for adults checked out

Department: Library

FY 2013 Proposed Budget

133,805	Number of physical items for youth checked out
472,976	Total number of physical items checked out

213,900	Number of physical Items available
25,553	Number of on-line items available
16,668	Number of physical items added
18,000	Number of physical items withdrawn

1,843	Number physical items not returned
\$ 71,566	Cost physical items not returned

3,187	Number of Homebound patrons served
26,809	Number of items checked out to homebound patrons
16	Number of outreach facilities served

23,553	Number of items available in Library2Go
10,497	Number of on-line e-books
125,338	Number of searches for e-resources
89,281	Number of in-library internet logins
14	Number of youth filtered internet stations
45	Number of adult non-filtered internet stations

887	Number of in-library programs for youth
19,124	Number of youth attending in-library programs
207	Number of in-library programs for adults
4,186	Number of adults attending in-library programs

1	Bonanza Branch Library Remodel & Relocation
500	Increased Square Feet – Bonanza Branch

\$151,000.00	Foundation's Bonanza Project
\$25,770.00	Friends Grants & Gifts

Budget Overview:

The number of library locations, open hours, material and on-line collections, library staff assisting patrons, programs for county residents, and allocation for future capital improvements – contingency funds, determine how the Library Districts property tax and other revenues are expended. The budget is also determined by the need to balance the above cost based on revenue, patron and community patterns of use and needs, and developments in resources and technology.

Major revenue

Each year the Library 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 are based on fees, charges, and a regular grant from the State of Oregon. The other sources of revenue have been consistent over the years.

Major expenditures

The Library District now has three funds from which to expend: the general, reserve, and External Services Personnel funds. The Library District expenditure from the general fund is first based on the charges from the county, then other contracted materials and services charges, and finally personnel and the materials for direct use by library patrons. The General and Reserve funds have fund balances that are earmarked for contingencies, capital improvements, replacing computer hardware and other technologies, or other branch facility needs. The county’s space rent charge covers only the main library. The expenditure from the External Services Personnel is reflected in the general fund expenditure line 45025 Personnel Services Contract.

Significant Changes:

Fund Balance

The requested beginning fund balance for the General Fund for 2012-2013 is \$579,346 and \$974,523 for the Reserve Fund. The projected beginning fund balance for 2013-2014 for the General fund will be \$520,000 and for the Reserve Fund \$822,523.

Proposed Budget Revenue-Expenditure Request

Key issues:

The key issues facing the Library District next year are the conservative projection of a 1% decrease in Current Property Tax revenue and the actual increase in Space Rent and Internal Services Charges. This issue of a “tight” budget means that the Library District must work together with the Library Foundation to raise approximately \$200,000 for the remodel of the buildings in the South Suburban area for the relocation of the branch library by October 2013. It

also means that despite the decrease in revenue a new larger branch must be brought into operation while maintaining the current level of services.

Balancing the budget by reducing personnel costs and materials for the public

The requested property tax revenue for the General Fund is approximately \$30,000 less than the amount requested in 2011-2012. The Space and Administrative charges amount has increased by \$23,051. In order to balance the lower revenue and increasing costs, a full time management position has been eliminated in FY 2012-2013. In FY 2011-2012 two other full time positions were eliminated to make this year's revenue and expenditures balance. The FTE in 2011-2012 was 38.80 and in 2012-2013 it will be 35.72. The materials budget for direct patron uses decreased by \$20,000.

Long Range Planning

In previous adopted budgets, in the General Fund, \$450,000 was allocated to be carried over each year to act as a bridge fund for library operations until property tax were received in November. This year \$520,000 will be allocated to be carried over to 2013-2014. The difference of \$70,000 will be used to offset possible continued loss of revenue and/or for building a new collection of materials for the new South Suburban branch.

In the General Fund for 2012-2013, funds will continue to be allocated to the Reserve fund. In line 99115, Trans- Library Reserve, the request is to allocate \$95,000. The reasons why this amount can continue to be allocated to the Reserve are that there were still unallocated funds from the years when revenue was increasing and some additional savings were found in 2011-2012 personnel and materials budgets.

South Suburban Branch

The reasons for moving from the current location at the Town and Country shopping center are that usage by the local community has increased so that this space is too small. Furthermore, rent prices are changeable and not cost effective over the long run, and improvements to the rented facility benefit the owner and not the Library District. At the time of purchase the price was an affordable investment for a Library District owned and operated facility.

The total cost of the one and one half acres and two buildings on the corner of Winter Street and Summers Lane was \$205,000. The Friends of the Library and the Library Foundation contributed \$15,000 to this purchase and the Library District contributed \$190,000.

To-date \$200,000 has been expended from the Reserve Fund. The fund balance for the Reserve at the end of the FY 2012-2013 is estimated to be \$822,523 (see line 99980 Reserve Future Expenditures). However, these future fund balances should be more if the Library Foundation is successful with their capital campaign and grant writing efforts. In which case, the fund balance for the end of FY 2012-2013 should be \$1,022,000. Also, in October 2013, the Library District's Town and Country shopping center lease will expire which will save \$30,000 annually.

On-Line Resources

The Library District's Reserve fund is critical for maintaining a relevant library operation for county residents. Since the year 2000, the Bill and Melinda Gates Foundation has twice granted the Library District approximately \$300,000 to purchase and maintain its public internet stations at all its branches and at the main library. There are at this time 59 public internet stations used by the public throughout the county. There are 50 staff computer work stations in the library system.

We have not heard whether the Gates Foundation will continue making its "Bridging the Digital Divide" grants to public libraries throughout the country. If they do not, then the Reserve funds will need to pay for the cost of providing public access to the internet and other library internet/electronic resources. Consequently, the Reserve fund may be expected to be reduced by \$100,000 every three to four years to meet its electronic service and operational requirements.

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Klamath County Library Service District
2012-2013 Budget Financial Presentation

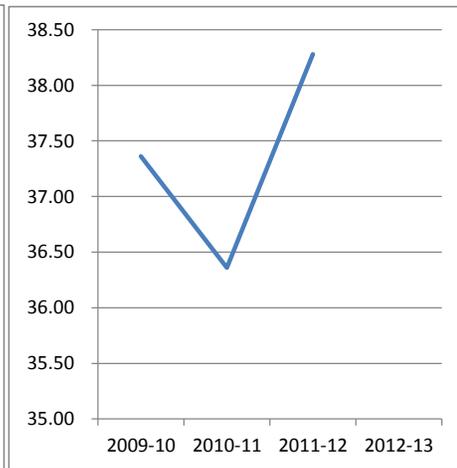
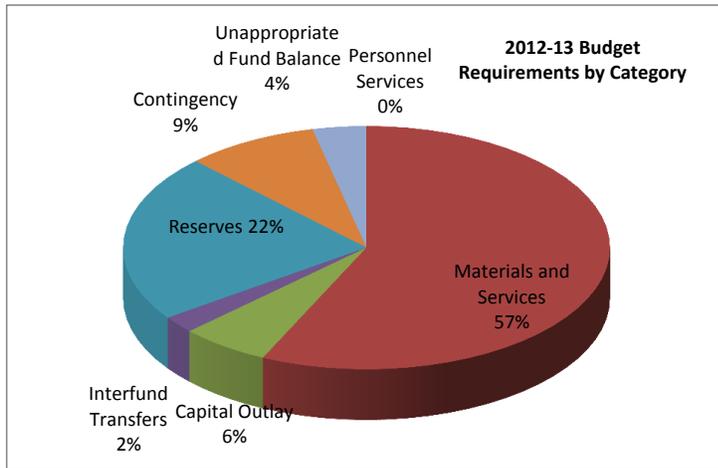
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
Requirements by Budgetary Category				
Personnel Services	1,257,891	1,295,414	1,423,183	-
Materials and Services	1,030,218	1,057,337	1,076,487	2,390,400
Capital Outlay	374,591	122,443	133,989	250,000
Interfund Transfers	458	807,995	346,999	95,000
Subtotal Current Expenditures	2,663,158	3,283,190	2,980,658	2,735,400
Reserves	-	-	1,080,547	938,523
Contingency	-	-	300,000	370,523
Unappropriated Fund Balance	1,743,969	1,700,191	150,000	150,000
Subtotal Noncurrent Expenditures	1,743,969	1,700,191	1,530,547	1,459,046
Total Requirements by Budgetary Category	4,407,128	4,983,381	4,511,205	4,194,446

Requirements by Fund				
General Fund (9187)	3,903,333	4,045,858	3,296,669	3,005,923
Reserve Fund (9287)	503,795	937,522	1,214,536	1,188,523
Total Requirements by Fund	4,407,128	4,983,381	4,511,205	4,194,446

Resources by Budgetary Category				
Taxes	2,222,946	2,299,984	2,293,337	2,263,477
Licenses, Fees and Permits	6,415	4,888	4,100	5,100
Intergovernmental	20,041	14,290	14,289	39,000
Charges for Services	51,985	28,230	45,000	36,000
Investment Earnings	32,011	17,169	33,000	13,000
Contributions and Donations	-	-	-	-
Interfund Transfers	40,944	849,591	395,697	211,000
Sale of Capital Assets	22,489	18,974	-	18,000
Miscellaneous	4,531	6,285	1,000	55,000
Beginning Fund Balance	2,005,766	1,743,969	1,724,782	1,553,869
Total Resources by Budgetary Category	4,407,128	4,983,381	4,511,205	4,194,446

Full-Time Employee Equivalents	37.36	36.36	38.28	
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Mandate	Total Cost	Personnel Services	FTE
Library	4,194,446		
Total Mandates	4,194,446	-	-



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Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9187	Klamath County Library					
Revenue							
Department	711	Library Service District					
<u>Taxes</u>							
31100	Property Taxes - Current	\$2,179,121.75	\$2,200,683.09	\$2,207,337.00	\$2,163,477.00	(\$43,860.00)	-2%
31200	Property Taxes - Prior	\$43,824.05	\$99,301.27	\$86,000.00	\$100,000.00	\$14,000.00	16%
	Total: Taxes	\$2,222,945.80	\$2,299,984.36	\$2,293,337.00	\$2,263,477.00	(\$29,860.00)	-1%
<u>Licenses, Fees and Permits</u>							
32150	Request Fees	\$661.26	\$485.96	\$600.00	\$600.00	\$0.00	0%
32160	Lost and Damaged Fees	\$5,754.20	\$4,402.43	\$3,500.00	\$4,500.00	\$1,000.00	29%
	Total: Licenses, Fees and Permits	\$6,415.46	\$4,888.39	\$4,100.00	\$5,100.00	\$1,000.00	24%
<u>Intergovernmental</u>							
33350	State Board of Forestry	\$0.00	\$0.00	\$0.00	\$23,000.00	\$23,000.00	
33470	Per Capita State Aid	\$20,041.00	\$14,289.78	\$14,289.00	\$16,000.00	\$1,711.00	12%
	Total: Intergovernmental	\$20,041.00	\$14,289.78	\$14,289.00	\$39,000.00	\$24,711.00	173%
<u>Charges for Service</u>							
34110	Fees - Law Library Admin	\$0.00	\$0.00	\$0.00	\$17,000.00	\$17,000.00	
34220	Room Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
34230	Fees - Photocopy	\$5,099.96	\$7,582.31	\$5,000.00	\$4,000.00	(\$1,000.00)	-20%
34240	Overdue Notice Charge	\$19,578.71	\$19,397.99	\$20,000.00	\$15,000.00	(\$5,000.00)	-25%
36750	Sales & Donations	\$1,306.63	\$1,249.80	\$20,000.00	\$0.00	(\$20,000.00)	-100%
	Total: Charges for Service	\$25,985.30	\$28,230.10	\$45,000.00	\$36,000.00	(\$9,000.00)	-20%
<u>Interest</u>							
39150	Investments - Interest On	\$32,010.51	\$16,845.39	\$20,000.00	\$10,000.00	(\$10,000.00)	-50%
	Total: Interest	\$32,010.51	\$16,845.39	\$20,000.00	\$10,000.00	(\$10,000.00)	-50%
<u>Other</u>							
36100	Miscellaneous	\$4,530.91	\$6,284.66	\$1,000.00	\$55,000.00	\$54,000.00	5,400%
	Total: Other	\$4,530.91	\$6,284.66	\$1,000.00	\$55,000.00	\$54,000.00	5,400%
<u>Interfund Transfers</u>							
36280	Trans - Law Library	\$40,944.00	\$41,596.00	\$49,156.00	\$0.00	(\$49,156.00)	-100%
	Total: Interfund Transfers	\$40,944.00	\$41,596.00	\$49,156.00	\$0.00	(\$49,156.00)	-100%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9187	Klamath County Library					
Department	711	Library Service District					
<u>Sale of Capital Assets</u>							
36441	Sales - Property Distribution	\$22,488.94	\$18,974.20	\$0.00	\$18,000.00	\$18,000.00	
<u>Total: Sale of Capital Assets</u>		\$22,488.94	\$18,974.20	\$0.00	\$18,000.00	\$18,000.00	+++
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$1,527,970.88	\$1,614,765.37	\$869,787.00	\$579,346.00	(\$290,441.00)	-33%
<u>Total: Fund Balances</u>		\$1,527,970.88	\$1,614,765.37	\$869,787.00	\$579,346.00	(\$290,441.00)	-33%
Department Total: Library Service District		\$3,903,332.80	\$4,045,858.25	\$3,296,669.00	\$3,005,923.00	(\$290,746.00)	-9%
Revenue Totals		\$3,903,332.80	\$4,045,858.25	\$3,296,669.00	\$3,005,923.00	(\$290,746.00)	-9%
Expenses							
Department	711	Library Service District					
<u>Personnel Services</u>							
60575	Management Assistant	\$18,456.95	\$41,913.31	\$45,076.00	\$0.00	(\$45,076.00)	-100%
61300	Library Director	\$75,828.01	\$76,212.00	\$77,812.00	\$0.00	(\$77,812.00)	-100%
61322	Supervising Librarian	\$45,213.46	\$95,770.01	\$102,820.00	\$0.00	(\$102,820.00)	-100%
61323	Librarian - Specialist	\$213,354.78	\$131,799.28	\$138,617.00	\$0.00	(\$138,617.00)	-100%
61324	Library Computer Support Tech	\$0.00	\$21,858.21	\$27,143.00	\$0.00	(\$27,143.00)	-100%
61325	Business Services Manager	\$19,852.26	\$0.00	\$0.00	\$0.00	\$0.00	
61330	Library Assistant III	\$222,127.76	\$254,631.44	\$291,371.00	\$0.00	(\$291,371.00)	-100%
61340	Library Assistant II	\$336,385.52	\$333,652.21	\$352,542.00	\$0.00	(\$352,542.00)	-100%
61390	Library Assistant I	\$2,704.96	\$0.00	\$0.00	\$0.00	\$0.00	
61555	Accounting Specialist	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61662	Courier/Mail Clerk	\$8,457.36	\$0.00	\$0.00	\$0.00	\$0.00	
63900	Overtime	\$0.00	\$229.18	\$0.00	\$0.00	\$0.00	
63920	Temporary Help	\$0.00	\$412.51	\$28,785.00	\$0.00	(\$28,785.00)	-100%
63930	FICA	\$68,751.33	\$67,776.25	\$81,409.00	\$0.00	(\$81,409.00)	-100%
63940	Workmans Compensation Tax	\$1,117.88	\$657.74	\$1,024.00	\$0.00	(\$1,024.00)	-100%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$154,542.58	\$176,362.23	\$174,960.00	\$0.00	(\$174,960.00)	-100%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9187	Klamath County Library					
Department	711	Library Service District					
63951	Life Insurance	\$598.59	\$596.95	\$607.00	\$0.00	(\$607.00)	-100%
63952	Short Term Disability	\$341.70	\$432.14	\$441.00	\$0.00	(\$441.00)	-100%
63960	Retirement - General	\$68,305.12	\$70,092.43	\$76,244.00	\$0.00	(\$76,244.00)	-100%
63980	Unemployment Compensation	\$21,853.00	\$23,018.00	\$24,332.00	\$0.00	(\$24,332.00)	-100%
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$1,257,891.26	\$1,295,413.89	\$1,423,183.00	\$0.00	(\$1,423,183.00)	-100%
<u>Material and Services</u>							
44030	Supv Travel & Training	\$8,743.08	\$9,279.36	\$8,128.00	\$8,500.00	\$372.00	5%
44040	Staff Travel & Training	\$3,443.64	\$2,726.10	\$3,500.00	\$3,500.00	\$0.00	0%
44093	Branch Maintenance	\$90,492.89	\$98,050.92	\$105,000.00	\$105,000.00	\$0.00	0%
44100	Supplies - Office	\$16,260.32	\$14,601.26	\$16,000.00	\$16,210.00	\$210.00	1%
44125	Donations	\$402.20	\$1,251.03	\$0.00	\$0.00	\$0.00	
44200	Dues / Fees	\$1,271.95	\$1,031.59	\$1,500.00	\$1,500.00	\$0.00	0%
44250	Vehicle Fuel	\$3,648.16	\$3,634.54	\$4,000.00	\$4,000.00	\$0.00	0%
44260	Vehicle Maintenance & Repair	\$4,288.17	\$2,303.82	\$2,000.00	\$2,000.00	\$0.00	0%
44440	Audit Fees	\$3,045.00	\$3,345.00	\$3,300.00	\$3,300.00	\$0.00	0%
44504	State Aid Youth Services	\$22,757.73	\$19,333.86	\$12,656.00	\$16,000.00	\$3,344.00	26%
44640	Telephone	\$18,647.04	\$23,187.66	\$26,000.00	\$26,000.00	\$0.00	0%
44645	Teleprocessing	\$8,304.96	\$3,702.50	\$5,000.00	\$5,000.00	\$0.00	0%
44700	Postage	\$14,222.48	\$12,164.96	\$13,000.00	\$15,000.00	\$2,000.00	15%
44710	Publications / Periodicals	\$16,814.61	\$13,680.07	\$17,500.00	\$15,000.00	(\$2,500.00)	-14%
44730	Printing	\$11,156.76	\$8,020.09	\$10,000.00	\$8,000.00	(\$2,000.00)	-20%
44760	On-Line Cataloging System	\$19,427.22	\$19,294.60	\$20,000.00	\$21,000.00	\$1,000.00	5%
44765	On-Line Databases	\$22,230.58	\$21,458.06	\$22,000.00	\$21,000.00	(\$1,000.00)	-5%
45020	Contract Services	\$43,018.35	\$42,620.78	\$19,500.00	\$71,000.00	\$51,500.00	264%
45025	Personnel Services Contract	\$0.00	\$0.00	\$0.00	\$1,257,128.00	\$1,257,128.00	
45030	Memorial Collection	\$405.64	\$0.00	\$0.00	\$0.00	\$0.00	
45720	Collection Maintenance	\$32,788.35	\$30,713.48	\$33,000.00	\$33,000.00	\$0.00	0%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9187	Klamath County Library					
Department	711	Library Service District					
45800	Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45880	Computer Software	\$851.99	\$1,244.99	\$2,000.00	\$2,000.00	\$0.00	0%
46120	Audio-Visual Material	\$76,843.36	\$81,433.14	\$75,000.00	\$65,000.00	(\$10,000.00)	-13%
46140	Books	\$186,974.75	\$175,829.64	\$200,000.00	\$190,000.00	(\$10,000.00)	-5%
46150	Lost & Damaged	\$355.94	\$343.96	\$200.00	\$200.00	\$0.00	0%
46160	Microfilm / Microfiche	\$840.00	\$470.00	\$1,412.00	\$1,411.00	(\$1.00)	0%
46700	Insurance	\$38,528.00	\$35,567.00	\$35,000.00	\$40,000.00	\$5,000.00	14%
99765	Insurance/Workmans Compensation	\$3,981.00	\$3,981.00	\$3,981.00	\$0.00	(\$3,981.00)	-100%
99770	Internal Services	\$185,755.00	\$228,706.00	\$233,280.00	\$273,280.00	\$40,000.00	17%
99780	Space Rent	\$189,571.00	\$193,362.00	\$197,230.00	\$180,281.00	(\$16,949.00)	-9%
99782	EMail Account Charge	\$5,148.00	\$6,000.00	\$6,300.00	\$6,090.00	(\$210.00)	-3%
<u>Total: Material and Services</u>		\$1,030,218.17	\$1,057,337.41	\$1,076,487.00	\$2,390,400.00	\$1,313,913.00	122%
<u>Capital Outlay</u>							
88070	Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88090	Office Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88340	Bldg Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88760	Computer Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88765	Computer Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
99115	Trans - Library Reserve	\$0.00	\$807,995.00	\$346,541.00	\$95,000.00	(\$251,541.00)	-73%
99460	Trans - Equip Rent & Revolving	\$458.00	\$0.00	\$458.00	\$0.00	(\$458.00)	-100%
99781	Trans - Steering Committee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99783	Trans - Phones	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$458.00	\$807,995.00	\$346,999.00	\$95,000.00	(\$251,999.00)	-73%
<u>Contigencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$300,000.00	\$370,523.00	\$70,523.00	24%
99980	Reserve Future Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9187	Klamath County Library					
Department	711	Library Service District					
99981	Unappropriated Fund Balance	\$1,614,765.37	\$885,111.95	\$150,000.00	\$150,000.00	\$0.00	0%
	<u>Total: Contingencies and Reserves</u>	\$1,614,765.37	\$885,111.95	\$450,000.00	\$520,523.00	\$70,523.00	16%
Department Total: Library Service District		\$3,903,332.80	\$4,045,858.25	\$3,296,669.00	\$3,005,923.00	(\$290,746.00)	-9%
Revenue Totals:		\$3,903,332.80	\$4,045,858.25	\$3,296,669.00	\$3,005,923.00	(\$290,746.00)	-9%
Expense Totals		\$3,903,332.80	\$4,045,858.25	\$3,296,669.00	\$3,005,923.00	(\$290,746.00)	-9%
Fund Total: Klamath County Library		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9287	Klamath County Library Reserve					
Revenue							
Department	711	Library Service District					
<u>Charges for Service</u>							
36750	Sales & Donations	\$26,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Charges for Service</u>		\$26,000.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interest</u>							
39150	Investments - Interest On	\$0.00	\$323.63	\$13,000.00	\$3,000.00	(\$10,000.00)	-77%
<u>Total: Interest</u>		\$0.00	\$323.63	\$13,000.00	\$3,000.00	(\$10,000.00)	-77%
<u>Interfund Transfers</u>							
36225	Trans - Library	\$0.00	\$807,995.00	\$346,541.00	\$95,000.00	(\$251,541.00)	-73%
39033	Trans - Equipment Rent	\$0.00	\$0.00	\$0.00	\$116,000.00	\$116,000.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$807,995.00	\$346,541.00	\$211,000.00	(\$135,541.00)	-39%
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$477,794.87	\$129,203.85	\$854,995.00	\$974,523.00	\$119,528.00	14%
<u>Total: Fund Balances</u>		\$477,794.87	\$129,203.85	\$854,995.00	\$974,523.00	\$119,528.00	14%
Department Total: Library Service District		\$503,794.87	\$937,522.48	\$1,214,536.00	\$1,188,523.00	(\$26,013.00)	-2%
Revenue Totals		\$503,794.87	\$937,522.48	\$1,214,536.00	\$1,188,523.00	(\$26,013.00)	-2%
Expenses							
Department	711	Library Service District					
<u>Capital Outlay</u>							
88340	Bldg Improvement	\$374,591.02	\$110,702.40	\$133,989.00	\$200,000.00	\$66,011.00	49%
88360	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88760	Computer Equipment	\$0.00	\$11,741.00	\$0.00	\$50,000.00	\$50,000.00	
88765	Computer Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88950	Furniture	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$374,591.02	\$122,443.40	\$133,989.00	\$250,000.00	\$116,011.00	87%
<u>Contingencies and Reserves</u>							
99980	Reserve Future Expenditures	\$0.00	\$0.00	\$1,080,547.00	\$938,523.00	(\$142,024.00)	-13%
99981	Unappropriated Fund Balance	\$129,203.85	\$815,079.08	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$129,203.85	\$815,079.08	\$1,080,547.00	\$938,523.00	(\$142,024.00)	-13%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9287	Klamath County Library Reserve					
Department Total: Library Service District		\$503,794.87	\$937,522.48	\$1,214,536.00	\$1,188,523.00	(\$26,013.00)	-2%
Revenue Totals:		\$503,794.87	\$937,522.48	\$1,214,536.00	\$1,188,523.00	(\$26,013.00)	-2%
Expense Totals		\$503,794.87	\$937,522.48	\$1,214,536.00	\$1,188,523.00	(\$26,013.00)	-2%
Fund Total: Klamath County Library Reserve		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$4,407,127.67	\$4,983,380.73	\$4,511,205.00	\$4,194,446.00	(\$316,759.00)	-7%
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Expense Grand Totals:

\$4,407,127.67	\$4,983,380.73	\$4,511,205.00	\$4,194,446.00	(\$316,759.00)	-7%
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Net Grand Totals:

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