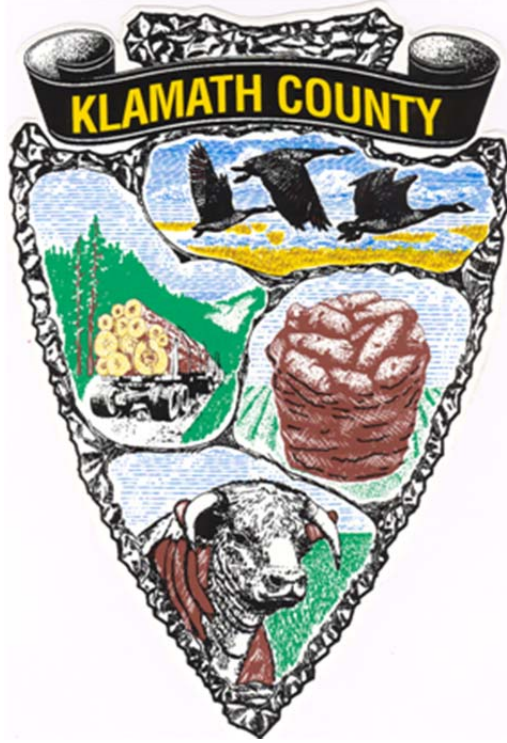


Proposed Budget



2013-2014

Budget Committee Members

Board of Commissioners

Dennis Linthicum
Jim Bellet
Tom Mallams

Citizen Committee Members

Allan Craigmiles
Kelley Minty Morris
Del Fox

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 2013-2014 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
2013-2014 Budget Presentation
Board of Directors & Appointed Officials

<u>Position</u>	<u>Name</u>	<u>Term Expires</u>
Commissioners	Tom Mallams Dennis Linthicum Jim Bellet	January 2, 2017 January 3, 2015 January 2, 2017

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

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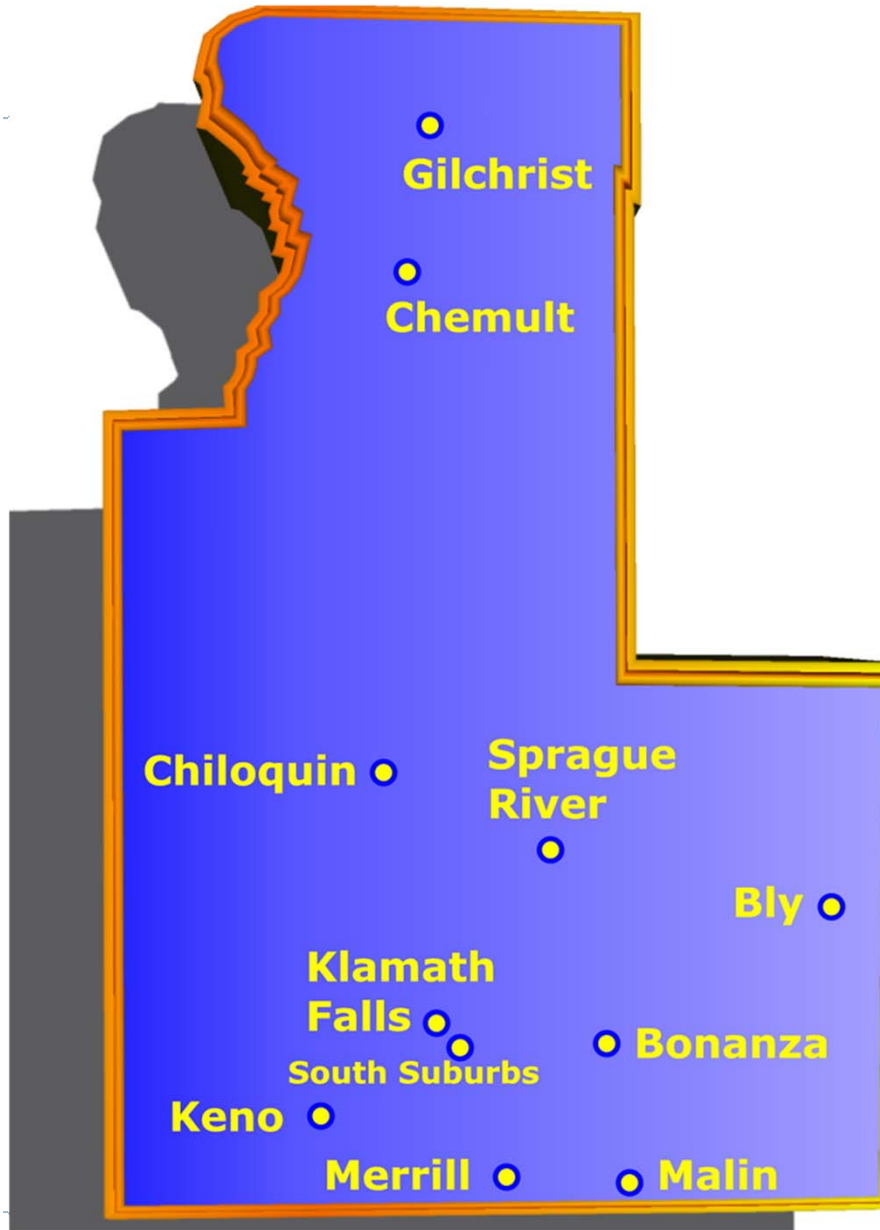
Klamath County Library Service District 2013-2014 Budget Presentation Budget Calendar

Prepare Budget Documents	January through April 5, 2013
Publish First Notice of Budget Committee Meeting (5 to 30 days before meeting)	March 12, 2013
Post Notice to Budget Committee Meetings on website	March 12, 2013
Budget Committee Meeting	April 11, 2013
Prepare Budget Summary	May 2, 2013 through June 14, 2013
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 4, 2013
Public Hearing by Board of Directors	June 18, 2013
Board of Directors Adopts Budget, Makes Appropriations, Imposes Taxes, and Categorizes Taxes	June 18, 2013
Certify Taxes to County Assessor	July 15, 2013

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Library locations:

- Bly
- Bonanza
- Chemult
- Chiloquin
- Gilchrist
- Keno
- Klamath Falls
- Malin
- Merrill
- Senior Center
- South Suburbs
- Sprague River



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KLAMATH COUNTY

Home of Crater Lake

OREGON

FINANCE & BUDGET OFFICE

April 8, 2013

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

The recommended budget for fiscal year 2013-2014 continues on the principles adopted in fiscal year 2012-2013.

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. 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.

The Budget Committee has the opportunity to make any revisions on how the District will utilize resources to provide programs to the residents of Klamath County as demographics vary and change. 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 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 \$3,314,941. 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.

The state legislature began 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. The District is beginning the remodel and construction phase of the project in 2012-13 and will complete the portion in 2013-14. 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 2013-2014

A major change in the 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. Staffing changes are discussed here for relevance to the amount paid for personnel services.

Processes Used to Develop the Budget and Organization

The Budget Committee hearing on the proposed budget will be held April 11, 2013. 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.

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 the Budget Committee reviews 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 the Budget Committee reviews and make the desired changes to the budget, it will approve the budget. The approved budget will be published for final public hearing on Tuesday, June 18, 2013, 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,



Jason Link, CPA
Klamath County Library Service District Budget Officer

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Klamath County Library Service District
2013-2014 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 \$2,402,278. Of this amount, the District expects to collect 94 percent for a net of \$2,258,141.

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 67.2 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) 451.454, 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, 2011.

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Klamath County Library Service District 2013-2014 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 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 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 - 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 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.

Klamath County Library Service District 2013-2014 Budget Presentation Appendix B – Fiscal Policies and Definitions

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: personnel services, materials and services, capital outlay, debt service, operating contingencies, and reserve for future expenditures.

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 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 twelve 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. A small branch is located in the Senior Citizen Center. 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:

3,380	Number <u>new</u> registered library cards
353,069	Number of physical items for adults checked out
153,733	Number of physical items for youth checked out
506,802	Total number of physical items checked out

184,072	Number of physical Items available
13,083	Number of physical items added
14,941	Number of physical items withdrawn

3836	Number of Outreach patrons served (75 homebound patrons)
45,936	Number of items circulated to Outreach patrons
19	Number of outreach facilities served

47,861	Number of items available in Library2Go
27,611	Number of on-line e-books
97,409	Number of searches for e-resources
97,345	Number of in-library internet logins
14	Number of youth filtered internet stations
45	Number of adult non-filtered internet stations

995	Number of in-library programs for youth
24,561	Number of youth attending in-library programs
271	Number of in-library programs for adults
5,649	Number of adults attending in-library programs

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 District’s 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 specified for youth. Other sources of revenue include funds from Fish & Wildlife and the State Board of Forestry.

Major expenditures

The Library District has three funds from which to expend: General, Reserve, and External Services. The Library District expenditure from the general fund are 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 balances that are allocated for contingencies and capital improvements, including for the replacement of computer hardware and other branch facility needs.

Significant Changes:

Fund Balance

The requested beginning fund balance for the General Fund for 2013-2014 is \$850,000 and \$1,127,162 for the Reserve Fund.

Proposed Budget Revenue-Expenditure Request

Key issues:

The Library District will expend an additional \$31,418 in personnel for the promotion of two positions from Library Assistant III to Librarian Specialist. This will better distribute the range of control of personnel in the district. A part time II position at a cost of \$10,558 will be added to cover hours at the Main and Senior Center branches. A full time Library Assistant III will be placed at the South Suburban branch once it opens in its new location. The District's pension contribution will be \$103,456, up \$34,393 from last year's \$69,063 contribution. This is expected to increase by 1% each year for the next four years.

A key issue facing the Library District next year is the South Suburban branch remodel. The Library District is working 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. 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. The total cost of the one and one half acres and two buildings on the corner of Winter Avenue 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. Additional technology hardware and software, office equipment and furniture will need to be purchased for the new South Suburbs branch from Materials and Services.

Because of the increasing patron demand for e-resources such as e-books and e-audiobooks, \$14,000 will be expended to create a starter collection of the most popular titles. These titles will be added to the library's Library2Go e-platform but will be available exclusively to Klamath County Library District patrons.

The fund balance for the Reserve at the end of the FY 2012-2013 is estimated to be \$1,127,162. The future fund balance could change dependent upon the Library Foundation's level of success with their capital campaign and grant writing efforts. In October 2013, the Library District's Town and Country shopping center lease will expire which will save \$30,000 annually, although annual county space rent charges for the new facility will be a minimum of \$11,000.

Long Range Planning

\$461,299 is allocated to be carried over this year to act as a bridge fund for library operations until property tax are received in November. This year \$850,000 will be allocated to be carried over to 2013-2014.

In the General Fund for 2013-2014, funds will continue to be allocated to the Reserve fund. In line 99115, Trans- Library Reserve, the request is to allocate \$300,000. The reasons why this amount can be allocated to the Reserve is that there were still unallocated funds from the years when revenue was increasing and some additional savings were found in 2012-2013 personnel and materials budgets. The reserve fund is used for matching capital campaign fund requests as several branch libraries will need renovation or construction in coming years.

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. At this time there are 68 public internet stations used by the public throughout District's branch system. There are 37 staff computer work stations in the library system.

However, at this time there are no plans for the Gates Foundation to continue its funding of computer hardware and software for libraries. Library District funds will need to pay for the cost of providing public access to the internet and other library internet/electronic resources. The estimated cost is between \$80,000 to \$100,000, every three to four years, to meet its electronic service and operational requirements.

Klamath County Library Service District
2012-2013 Budget Financial Presentation

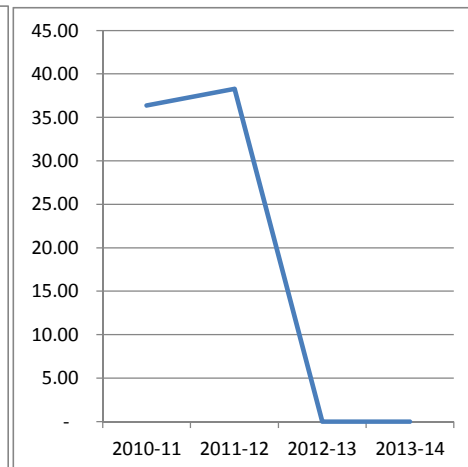
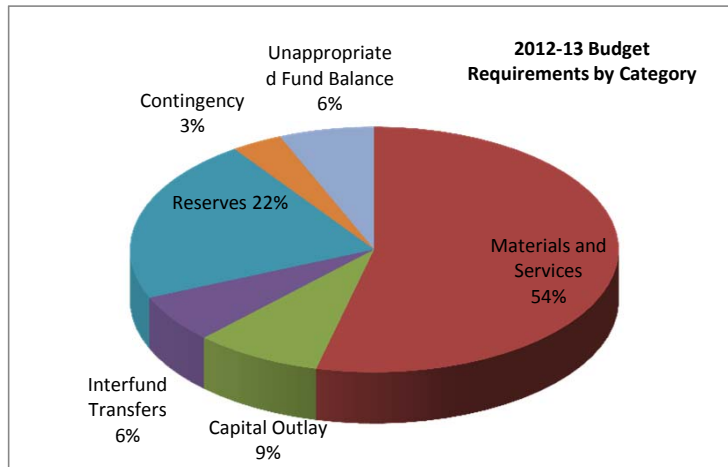
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Personnel Services	1,295,414	1,261,180	-	-
Materials and Services	1,057,337	1,052,829	2,460,400	2,553,642
Capital Outlay	122,443	191,166	250,000	400,000
Interfund Transfers	807,995	346,999	95,000	300,000
Subtotal Current Expenditures	3,283,189	2,852,174	2,805,400	3,253,642
Reserves	-	-	868,523	1,030,162
Contingency	-	-	370,523	161,299
Unappropriated Fund Balance	1,700,191	1,791,101	150,000	300,000
Subtotal Noncurrent Expenditures	1,700,191	1,791,101	1,389,046	1,491,461
Total Requirements by Budgetary Category	4,983,380	4,643,275	4,194,446	4,745,103

Requirements by Fund				
General Fund (9187)	4,045,858	3,478,577	3,005,923	3,314,941
Reserve Fund (9287)	937,523	1,164,698	1,188,523	1,430,162
Total Requirements by Fund	4,983,381	4,643,275	4,194,446	4,745,103

Resources by Budgetary Category				
Taxes	2,318,959	2,442,365	2,281,477	2,358,141
Licenses, Fees and Permits	4,888	6,766	5,100	5,100
Intergovernmental	14,290	75,297	39,000	46,075
Charges for Services	28,230	24,538	36,000	36,625
Investment Earnings	17,169	10,912	13,000	10,000
Interfund Transfers	849,591	367,111	211,000	300,000
Miscellaneous	6,285	16,095	55,000	12,000
Beginning Fund Balance	1,743,969	1,700,191	1,553,869	1,977,162
Total Resources by Budgetary Category	4,983,381	4,643,275	4,194,446	4,745,103

Full-Time Employee Equivalents	36.36	38.28	-	-
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Mandate	Total Cost	Personnel Services	FTE
Library	4,745,103		
Total Mandates	4,745,103	-	-



**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9187 - Klamath County Library							
Department: 711 - Library Service District							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	2,200,683.09	2,287,699.62	2,163,477.00	2,258,141.00	94,664.00	4%
31200	Property Taxes - Prior	99,301.27	154,665.09	100,000.00	100,000.00	0.00	0%
36441	Sales - Property Distribution	18,974.20	0.00	18,000.00	0.00	(18,000.00)	-100%
Account Classification Total: PT - Property Taxes		\$2,318,958.56	\$2,442,364.71	\$2,281,477.00	\$2,358,141.00	\$76,664.00	3%
LP - Licenses, Fees and Permits							
32150	Request Fees	485.96	545.05	600.00	600.00	0.00	0%
32160	Lost and Damaged Fees	4,402.43	6,220.95	4,500.00	4,500.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$4,888.39	\$6,766.00	\$5,100.00	\$5,100.00	\$0.00	0%
IG - Intergovernmental							
33130	Fish & Wildlife	0.00	3,485.54	0.00	3,000.00	3,000.00	N/A
33350	State Board of Forestry	0.00	55,320.31	23,000.00	23,000.00	0.00	0%
33470	Per Capita State Aid	14,289.78	16,491.00	16,000.00	20,075.00	4,075.00	25%
Account Classification Total: IG - Intergovernmental		\$14,289.78	\$75,296.85	\$39,000.00	\$46,075.00	\$7,075.00	18%
CS - Charges for Service							
32200	Rental Income	0.00	0.00	0.00	2,272.00	2,272.00	N/A
34110	Fees - Law Library Admin	0.00	0.00	17,000.00	13,353.00	(3,647.00)	-21%
34230	Fees - Photocopy	7,582.31	7,555.22	4,000.00	5,000.00	1,000.00	25%
34240	Overdue Notice Charge	19,397.99	15,550.56	15,000.00	15,000.00	0.00	0%
36750	Sales & Donations	1,249.80	1,432.08	0.00	1,000.00	1,000.00	N/A
Account Classification Total: CS - Charges for Service		\$28,230.10	\$24,537.86	\$36,000.00	\$36,625.00	\$625.00	2%
IN - Interest							
39150	Investments - Interest On	16,845.39	7,833.78	10,000.00	7,000.00	(3,000.00)	-30%
Account Classification Total: IN - Interest		\$16,845.39	\$7,833.78	\$10,000.00	\$7,000.00	(\$3,000.00)	-30%
MI - Miscellaneous							
36100	Miscellaneous	6,284.66	16,095.48	55,000.00	12,000.00	(43,000.00)	-78%
Account Classification Total: MI - Miscellaneous		\$6,284.66	\$16,095.48	\$55,000.00	\$12,000.00	(\$43,000.00)	-78%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9187 - Klamath County Library							
Department: 711 - Library Service District							
TI - Interfund Transfers							
36280	Trans - Law Library	41,596.00	20,569.90	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$41,596.00	\$20,569.90	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,614,765.37	885,111.95	579,346.00	850,000.00	270,654.00	47%
Account Classification Total: FB - Fund Balances		\$1,614,765.37	\$885,111.95	\$579,346.00	\$850,000.00	\$270,654.00	47%
Department Total: 711 - Library Service District		\$4,045,858.25	\$3,478,576.53	\$3,005,923.00	\$3,314,941.00	\$309,018.00	10%
<u>Expenditures</u>							
PS - Personnel Services							
60575	Management Assistant	41,913.31	44,622.84	0.00	0.00	0.00	N/A
61300	Library Director	76,212.00	77,820.00	0.00	0.00	0.00	N/A
61322	Supervising Librarian	95,770.01	103,996.00	0.00	0.00	0.00	N/A
61323	Librarian - Specialist	131,799.28	140,548.73	0.00	0.00	0.00	N/A
61324	Support Technician	21,858.21	25,042.01	0.00	0.00	0.00	N/A
61330	Library Assistant III	254,631.44	255,595.76	0.00	0.00	0.00	N/A
61340	Library Assistant II	333,652.21	302,413.11	0.00	0.00	0.00	N/A
63900	Overtime	229.18	672.87	0.00	0.00	0.00	N/A
63920	Temporary Help	412.51	0.00	0.00	0.00	0.00	N/A
63930	FICA	67,776.25	69,532.28	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	657.74	853.88	0.00	0.00	0.00	N/A
63941	Workmans Compensation	0.00	6,908.10	0.00	0.00	0.00	N/A
63950	Medical Insurance	176,362.23	141,285.51	0.00	0.00	0.00	N/A
63951	Life Insurance	596.95	454.42	0.00	0.00	0.00	N/A
63952	Short Term Disability	432.14	386.24	0.00	0.00	0.00	N/A
63960	Retirement - General	70,092.43	67,819.80	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	23,018.00	22,436.90	0.00	0.00	0.00	N/A
63990	Cell Phone Allowance	0.00	792.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$1,295,413.89	\$1,261,180.45	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9187 - Klamath County Library							
Department: 711 - Library Service District							
MS - Material and Services							
44030	Supv Travel & Training	9,279.36	6,191.50	8,500.00	5,000.00	(3,500.00)	-41%
44040	Staff Travel & Training	2,726.10	2,357.47	3,500.00	5,000.00	1,500.00	43%
44093	Branch Maintenance	21,423.08	18,279.91	105,000.00	2,500.00	(102,500.00)	-98%
44100	Supplies - Office	14,601.26	14,986.90	16,210.00	15,000.00	(1,210.00)	-7%
44113	Office Equipment	0.00	0.00	0.00	3,500.00	3,500.00	N/A
44114	Office Furniture	0.00	0.00	0.00	50,000.00	50,000.00	N/A
44115	Computer Equipment	0.00	0.00	0.00	40,000.00	40,000.00	N/A
44125	Donations	1,251.03	979.28	0.00	1,000.00	1,000.00	N/A
44200	Dues / Fees	1,031.59	1,270.19	1,500.00	1,500.00	0.00	0%
44250	Vehicle Fuel	3,634.54	4,234.10	4,000.00	4,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	2,303.82	412.51	2,000.00	2,000.00	0.00	0%
44440	Audit Fees	3,345.00	12,400.00	3,300.00	5,625.00	2,325.00	70%
44504	State Aid Youth Services	19,333.86	16,056.21	16,000.00	20,075.00	4,075.00	25%
44600	Utilities - Gas	0.00	556.87	0.00	8,000.00	8,000.00	N/A
44610	Utilities - Water / Sewer	0.00	331.10	0.00	2,200.00	2,200.00	N/A
44620	Utilities - Electricity	0.00	1,814.09	0.00	8,700.00	8,700.00	N/A
44630	Garbage Pickup	0.00	170.00	0.00	800.00	800.00	N/A
44640	Telephone	23,187.66	22,157.52	26,000.00	26,000.00	0.00	0%
44645	Teleprocessing	3,702.50	4,950.00	5,000.00	5,000.00	0.00	0%
44650	Rent	76,627.84	86,208.84	0.00	70,900.00	70,900.00	N/A
44700	Postage	12,164.96	10,037.93	15,000.00	13,000.00	(2,000.00)	-13%
44710	Publications / Periodicals	13,680.07	8,349.17	15,000.00	15,000.00	0.00	0%
44730	Printing	8,020.09	8,914.07	8,000.00	8,000.00	0.00	0%
44760	On-Line Cataloging System	19,294.60	18,696.52	21,000.00	21,000.00	0.00	0%
44765	On-Line Databases	21,458.06	18,684.37	21,000.00	35,000.00	14,000.00	67%
45020	Contract Services	42,620.78	19,158.44	71,000.00	25,000.00	(46,000.00)	-65%
45025	Personnel Services Contract	0.00	0.00	1,257,128.00	1,386,754.00	129,626.00	10%
45720	Collection Maintenance	30,713.48	24,194.80	33,000.00	25,000.00	(8,000.00)	-24%
45800	Refunds	0.00	0.00	0.00	150.00	150.00	N/A
45880	Computer Software	1,244.99	31.99	2,000.00	6,000.00	4,000.00	200%
46120	Audio-Visual Material	81,433.14	82,771.02	65,000.00	75,000.00	10,000.00	15%
46140	Books	175,829.64	177,686.36	190,000.00	200,000.00	10,000.00	5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 9287 - Klamath County Library Reserve							
Department: 711 - Library Service District							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	323.63	3,078.36	3,000.00	3,000.00	0.00	0%
Account Classification Total: IN - Interest		\$323.63	\$3,078.36	\$3,000.00	\$3,000.00	\$0.00	0%
TI - Interfund Transfers							
36225	Trans - Library	807,995.00	346,541.00	95,000.00	300,000.00	205,000.00	216%
39033	Trans - Equipment Rent	0.00	0.00	116,000.00	0.00	(116,000.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$807,995.00	\$346,541.00	\$211,000.00	\$300,000.00	\$89,000.00	42%
FB - Fund Balances							
31001	Beginning Fund Balance	129,203.85	815,079.08	974,523.00	1,127,162.00	152,639.00	16%
Account Classification Total: FB - Fund Balances		\$129,203.85	\$815,079.08	\$974,523.00	\$1,127,162.00	\$152,639.00	16%
Department Total: 711 - Library Service District		\$937,522.48	\$1,164,698.44	\$1,188,523.00	\$1,430,162.00	\$241,639.00	20%
<u>Expenditures</u>							
MS - Material and Services							
44113	Office Equipment	0.00	4,804.00	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	2,370.00	20,000.00	0.00	(20,000.00)	-100%
44276	Building Repair	0.00	1,757.00	50,000.00	0.00	(50,000.00)	-100%
Account Classification Total: MS - Material and Services		\$0.00	\$8,931.00	\$70,000.00	\$0.00	(\$70,000.00)	-100%
CO - Capital Outlay							
88340	Bldg Improvement	110,702.40	191,166.12	200,000.00	400,000.00	200,000.00	100%
88760	Computer Equipment	11,741.00	0.00	50,000.00	0.00	(50,000.00)	-100%
Account Classification Total: CO - Capital Outlay		\$122,443.40	\$191,166.12	\$250,000.00	\$400,000.00	\$150,000.00	60%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	868,523.00	1,030,162.00	161,639.00	19%
99981	Unappropriated Fund Balance	815,079.08	964,601.32	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$815,079.08	\$964,601.32	\$868,523.00	\$1,030,162.00	\$161,639.00	19%

