

## Klamath County, Oregon 2017-2018 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 (inactive)

7040 - Experiment Station (inactive)

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## 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 540.080'**

#### ***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 and other field staff directly serve the public by providing general information about water rights and wells – aiding in property transactions, inspecting wells and dams for safety

standards, measure and monitor streamflows for management and planning purposes, and oversee enforcement of water rights.

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.

### **Successes and Challenges:**

The 2016 irrigation season was a better year for water supply. Implemented by the 2014 Upper Klamath 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 Upper Basin Streams.

2016 actual water supply exceeded last year, but with more water came a new set of challenges. In the absence of a Governor-declared drought, the Water Resources Commission could not adopt rules giving preference to water rights with uses of Human Consumption and Stock as it did each year previous since regulation began. Because of that scenario, some water rights with those uses saw regulation this year. In November, the Klamath Tribes made a call for water to protect the wintertime flows in their determined claims – a heretofore unexercised right.

As we enter the 2017 irrigation season, the Upper Klamath Basin Comprehensive Agreement's future is uncertain. Congress failed to approve the funds needed for implementation. Land Idlement numbers were not entirely on track. Given this uncertainty, there is a possibility that the Klamath Tribes forego using the SIFs as call thresholds and use the full values from their determined claims instead. Though snowpack is better this year than in recent years, a "full call" from the Tribes could result in more regulation than we have seen since 2013.

### **Budget Overview:**

The Watermaster's office has no major revenue sources and is completely dependent upon the county's general fund. In the past, the state opted to fund office supplies, postage and half of the internet costs for the Watermaster office. Understanding the situation the county is in financially, the state now funds all of the internet costs. Annual cost increases related to personnel and Material and Services would only allow us to staff up to 1.00 FTE.

**Significant Changes:**

As you can see from the Budget Overview section above, keeping the Watermaster budget flat has created some budgeting challenges. Largely, we have relocated downtown to a location that is not as suitable for the type of work that we do. This has created 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 are 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 presents opportunities for customers to visit our office and other county departments at one convenient location. It also presents 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 has agreed to pick up the costs associated with re-classifying the Natural Resource Specialist (NRS) position to reflect Assistant Watermaster Duties. There has been no training for the NRS position in about 5 years. In order to keep current on water law and hydrographic principles and related computer software, ongoing education is vital.

**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. County Staff in the Watermaster Department increases efficiency and service to the constituency. It should be noted that expedient service to the public is critical to prevent potential crop damage. This is especially the case in drought years. With increased demands on time for regulatory activities, our time is diminished to help the community with problem-solving, planning for the future, and property sale issues. Recent fiscal years have been taxing on the Watermaster budget. Putting aside the need for additional staffing, with every budget year, mandatory administrative costs associated with the position we already have, have risen higher than revenue. My fear is that the state covering some costs 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  
2017-2018 Budget Financial Presentation  
7020 Watermaster

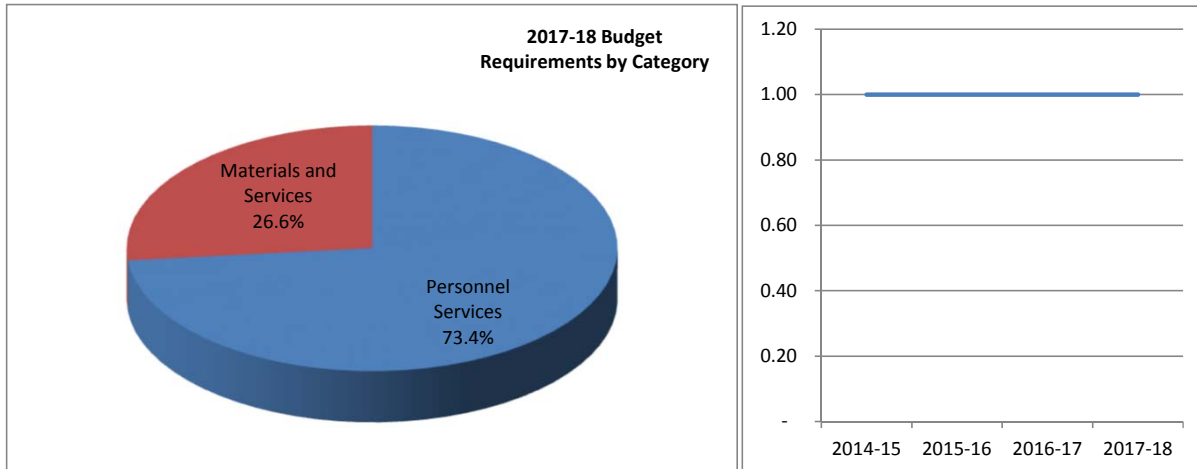
|   | 2014-15<br>Actual | 2015-16<br>Actual | 2016-17<br>Budget | 2017-18<br>Budget |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>Requirements by Budgetary Category</b>       |                   |                   |                   |                   |
| Personnel Services                              | 56,787            | 59,483            | 61,174            | 65,896            |
| Materials and Services                          | 23,554            | 22,041            | 22,450            | 23,891            |
| <b>Subtotal Current Expenditures</b>            | <b>80,341</b>     | <b>81,524</b>     | <b>83,624</b>     | <b>89,787</b>     |
| <b>Total Requirements by Budgetary Category</b> | <b>80,341</b>     | <b>81,524</b>     | <b>83,624</b>     | <b>89,787</b>     |

|                                   |               |               |               |               |
|-----------------------------------|---------------|---------------|---------------|---------------|
| <b>Requirements by Fund</b>       |               |               |               |               |
| General Fund (1000)               | 80,341        | 81,524        | 83,624        | 89,787        |
| <b>Total Requirements by Fund</b> | <b>80,341</b> | <b>81,524</b> | <b>83,624</b> | <b>89,787</b> |

|  |               |               |               |               |
|--|---------------|---------------|---------------|---------------|
| <b>Resources by Budgetary Category</b>       |               |               |               |               |
| Intergovernmental                            | -             | -             | -             | 5,650         |
| Charges for Services                         | 600           | 700           | 600           | -             |
| Interfund Transfers                          | 79,741        | 80,824        | 83,024        | 84,137        |
| <b>Total Resources by Budgetary Category</b> | <b>80,341</b> | <b>81,524</b> | <b>83,624</b> | <b>89,787</b> |

|                                       |      |      |      |      |
|---------------------------------------|------|------|------|------|
| <b>Full-Time Employee Equivalents</b> | 1.00 | 1.00 | 1.00 | 1.00 |
|---------------------------------------|------|------|------|------|

| <b>Mandate</b>        | <b>Total Cost</b> | <b>Personnel Services</b> | <b>FTE</b>  |
|-----------------------|-------------------|---------------------------|-------------|
| Watermaster           | 89,787            | 65,896                    | 1.00        |
| <b>Total Mandates</b> | <b>89,787</b>     | <b>65,896</b>             | <b>1.00</b> |



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| Department  | Status | Title                        | FTE           | Benefit Group       | Union     | Current Grade | Current Step | Total Wages w/COLA | Unemployment    | FICA/Medicare     | KCWC-WCOMP      | WC             | Medical CAP        | HRA/VEBA (Wages) | Life Insurance | STD             | Retirement/PERS Amount | Grand Total w/Benefits |
|-------------|--------|------------------------------|---------------|---------------------|-----------|---------------|--------------|--------------------|-----------------|-------------------|-----------------|----------------|--------------------|------------------|----------------|-----------------|------------------------|------------------------|
|             |        |                              |               |                     |           |               |              |                    | <b>51560</b>    | <b>51100</b>      | <b>51570</b>    | <b>51200</b>   | <b>51300</b>       | <b>51310</b>     | <b>51330</b>   | <b>51340</b>    | <b>51400/51410</b>     |                        |
| Watermaster | Filled | Natural Resources Specialist | 1.0000        | Full-time Local 121 | Local 121 | LH19          | 1            | \$41,241.53        | \$206.21        | \$3,154.98        | \$721.73        | \$34.320       | \$13,380.00        | \$0.00           | \$14.28        | \$132.00        | \$7,011.06             | \$65,896.10            |
|             |        |                              | <b>1.0000</b> |                     |           |               |              | <b>\$41,241.53</b> | <b>\$206.21</b> | <b>\$3,154.98</b> | <b>\$721.73</b> | <b>\$34.32</b> | <b>\$13,380.00</b> | <b>\$0.00</b>    | <b>\$14.28</b> | <b>\$132.00</b> | <b>\$ 7,011.06</b>     | <b>\$ 65,896.10</b>    |

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# General Ledger

## Budget Analysis

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 Fiscal Year: 2018



| 2015<br>Actual | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account        | Description                 | FTE  | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-----------------------------|------|-------------------|------------------|------------------|-----------------|
|                |                |                 |                   | 1000           | General Fund                |      |                   |                  |                  |                 |
|                |                |                 |                   | 7020           | Watermaster                 |      |                   |                  |                  |                 |
|                |                |                 |                   | R30            | Charges for Service         |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-4300 | Charges for Service         | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 600.00         | 700.00         | 600.00          | 0.00              | 7021-7000-4304 | Reimbursements              | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 600.00         | 700.00         | 600.00          | 0.00              |                | Charges for Service Totals: | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
|                |                |                 |                   | R40            | Other Local Revenue         |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-4400 | Miscellaneous               | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                | Other Local Revenue Totals: | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
|                |                |                 |                   | R51            | State of Oregon             |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-4500 | Grants - State              | 0.00 | 5,650.00          | 5,650.00         | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                | State of Oregon Totals:     | 0.00 | 5,650.00          | 5,650.00         | 0.00             | 0.00            |
|                |                |                 |                   | R70            | Interfund Transfers         |      |                   |                  |                  |                 |
| 79,740.76      | 80,823.55      | 83,024.00       | 0.00              | 7021-7000-4900 | Trans - General Non Dept    | 0.00 | 84,137.00         | 84,137.00        | 0.00             | 0.00            |
| 79,740.76      | 80,823.55      | 83,024.00       | 0.00              |                | Interfund Transfers Totals: | 0.00 | 84,137.00         | 84,137.00        | 0.00             | 0.00            |
| 80,340.76      | 81,523.55      | 83,624.00       | 0.00              |                | REVENUES TOTALS:            | 0.00 | 89,787.00         | 89,787.00        | 0.00             | 0.00            |
|                |                |                 |                   | E10            | Personnel Services          |      |                   |                  |                  |                 |
| 36,313.65      | 37,620.00      | 38,150.00       | 0.00              | 7021-7000-5000 | Salaries and Wages          | 1.00 | 41,242.00         | 41,242.00        | 0.00             | 0.00            |
| 2,672.50       | 2,765.96       | 2,918.00        | 0.00              | 7021-7000-5110 | FICA                        | 0.00 | 3,155.00          | 3,155.00         | 0.00             | 0.00            |
| 27.78          | 29.00          | 29.00           | 0.00              | 7021-7000-5120 | Workmans Compensation Tax   | 0.00 | 34.00             | 34.00            | 0.00             | 0.00            |
| 10,227.09      | 11,100.04      | 12,060.00       | 0.00              | 7021-7000-5130 | Medical Insurance           | 0.00 | 13,380.00         | 13,380.00        | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-5131 | VEBA                        | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 20.05          | 14.28          | 14.00           | 0.00              | 7021-7000-5133 | Life Insurance              | 0.00 | 14.00             | 14.00            | 0.00             | 0.00            |
| 36.39          | 183.00         | 183.00          | 0.00              | 7021-7000-5134 | Short Term Disability       | 0.00 | 132.00            | 132.00           | 0.00             | 0.00            |

| 2015<br>Actual | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account        | Description                       | FTE  | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-----------------------------------|------|-------------------|------------------|------------------|-----------------|
| 6,173.33       | 6,395.52       | 6,485.00        | 0.00              | 7021-7000-5140 | Retirement - General              | 0.00 | 7,011.00          | 7,011.00         | 0.00             | 0.00            |
| 55,470.79      | 58,107.80      | 59,839.00       | 0.00              |                | Personnel Services Totals:        | 1.00 | 64,968.00         | 64,968.00        | 0.00             | 0.00            |
| 635.52         | 658.32         | 572.00          | 0.00              | E11            | Interdepartmental Charges         |      |                   |                  |                  |                 |
| 680.34         | 716.31         | 763.00          | 0.00              | 7021-7000-5156 | Unemployment Compensation         | 0.00 | 206.00            | 206.00           | 0.00             | 0.00            |
|                |                |                 |                   | 7021-7000-5157 | Workmans Compensation             | 0.00 | 722.00            | 722.00           | 0.00             | 0.00            |
| 1,315.86       | 1,374.63       | 1,335.00        | 0.00              |                | Interdepartmental Charges Totals: | 0.00 | 928.00            | 928.00           | 0.00             | 0.00            |
| 0.00           | 75.00          | 0.00            | 0.00              | E20            | Material and Services             |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-6208 | Moving Expenses                   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 1,000.00       | 1,000.00       | 1,000.00        | 0.00              | 7021-7000-6400 | Distribution to District          | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-6401 | County Share District II          | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-6411 | State of Oregon                   | 0.00 | 1,000.00          | 1,000.00         | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-6600 | Supplies - Office                 | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-6601 | Supplies - Other                  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-6603 | Postage                           | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-6700 | Travel & Training                 | 0.00 | 1,988.00          | 1,988.00         | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-6702 | Staff Travel & Training           | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 1,554.65       | 1,385.91       | 1,500.00        | 0.00              | 7021-7000-6755 | Telephone                         | 0.00 | 1,500.00          | 1,500.00         | 0.00             | 0.00            |
| 1,200.00       | 1,236.55       | 1,200.00        | 0.00              | 7021-7000-6756 | Data Service Charges              | 0.00 | 1,200.00          | 1,200.00         | 0.00             | 0.00            |
| 3,754.65       | 3,697.46       | 3,700.00        | 0.00              |                | Material and Services Totals:     | 0.00 | 5,688.00          | 5,688.00         | 0.00             | 0.00            |
| 10,104.00      | 9,967.00       | 12,095.00       | 0.00              | E21            | Interdepartmental Charges         |      |                   |                  |                  |                 |
| 7,781.00       | 6,500.00       | 6,062.00        | 0.00              | 7021-7000-6990 | Internal Services                 | 0.00 | 11,406.00         | 11,406.00        | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-6991 | Facility Services                 | 0.00 | 6,066.00          | 6,066.00         | 0.00             | 0.00            |
| 657.00         | 630.00         | 107.00          | 0.00              | 7021-7000-6993 | Tech Maint User Chg               | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 1,229.00       | 1,239.00       | 486.00          | 0.00              | 7021-7000-6994 | Risk Management                   | 0.00 | 245.00            | 245.00           | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7021-7000-6995 | Insurance Liability               | 0.00 | 486.00            | 486.00           | 0.00             | 0.00            |
| 28.46          | 7.66           | 0.00            | 0.00              | 7021-7000-6997 | Insurance Work Comp               | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
|                |                |                 |                   | 7021-7000-6999 | Postage - Internal                | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 19,799.46      | 18,343.66      | 18,750.00       | 0.00              |                | Interdepartmental Charges Totals: | 0.00 | 18,203.00         | 18,203.00        | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | E70            | Interfund Transfers               |      |                   |                  |                  |                 |
|                |                |                 |                   | 7021-7000-9003 | 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            |

| 2015<br>Actual | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account | Description          | FTE    | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>Adopted |
|----------------|----------------|-----------------|-------------------|---------|----------------------|--------|-------------------|------------------|------------------|-----------------|
| 80,340.76      | 81,523.55      | 83,624.00       | 0.00              |         | EXPENDITURES TOTALS: | 1.00   | 89,787.00         | 89,787.00        | 0.00             | 0.00            |
| 80,340.76      | 81,523.55      | 83,624.00       | 0.00              |         | DEPARTMENT REVENUES  | 0.00   | 89,787.00         | 89,787.00        | 0.00             | 0.00            |
| 80,340.76      | 81,523.55      | 83,624.00       | 0.00              |         | DEPARTMENT EXPENSES  | 1.00   | 89,787.00         | 89,787.00        | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |         | Watermaster Totals:  | (1.00) | 0.00              | 0.00             | 0.00             | 0.00            |
| 80,340.76      | 81,523.55      | 83,624.00       | 0.00              |         | FUND REVENUES        | 0.00   | 89,787.00         | 89,787.00        | 0.00             | 0.00            |
| 80,340.76      | 81,523.55      | 83,624.00       | 0.00              |         | FUND EXPENSES        | 1.00   | 89,787.00         | 89,787.00        | 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            |
| 80,340.76      | 81,523.55      | 83,624.00       | 0.00              |         | REPORT REVENUES      | 0.00   | 89,787.00         | 89,787.00        | 0.00             | 0.00            |
| 80,340.76      | 81,523.55      | 83,624.00       | 0.00              |         | REPORT EXPENSES      | 1.00   | 89,787.00         | 89,787.00        | 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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Klamath County, Oregon  
 2017-2018 Budget Financial Presentation  
 7010 Taylor Grazing

|  | 2014-15<br>Actual | 2015-16<br>Actual | 2016-17<br>Budget | 2017-18<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------|
| <b><u>Requirements by Budgetary Category</u></b> |                   |                   |                   |                   |
| Materials and Services                           | 3,872             | 3,514             | 4,000             | 4,000             |
| <b>Total Requirements by Budgetary Category</b>  | <b>3,872</b>      | <b>3,514</b>      | <b>4,000</b>      | <b>4,000</b>      |
| <b><u>Requirements by Fund</u></b>               |                   |                   |                   |                   |
| Taylor Grazing (2030)                            | 3,872             | 3,514             | 4,000             | 4,000             |
| <b>Total Requirements by Fund</b>                | <b>3,872</b>      | <b>3,514</b>      | <b>4,000</b>      | <b>4,000</b>      |
| <b><u>Resources by Budgetary Category</u></b>    |                   |                   |                   |                   |
| Intergovernmental                                | 3,872             | 3,514             | 4,000             | 4,000             |
| <b>Total Resources by Budgetary Category</b>     | <b>3,872</b>      | <b>3,514</b>      | <b>4,000</b>      | <b>4,000</b>      |

|                                       |   |   |   |   |
|---------------------------------------|---|---|---|---|
| <b>Full-Time Employee Equivalents</b> | - | - | - | - |
|---------------------------------------|---|---|---|---|

| <b><u>Mandate</u></b> | <b>Total Cost</b> | <b>Personnel Services</b> | <b>FTE</b> |
|-----------------------|-------------------|---------------------------|------------|
| Taylor Grazing        | 4,000             | -                         | -          |
| <b>Total Mandates</b> | <b>4,000</b>      | <b>-</b>                  | <b>-</b>   |

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

User: vnoel  
 Printed: 03/17/2017 - 12:35PM  
 Fiscal Year: 2018



| 2015<br>Actual | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account                               | Description   | FTE  | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>Adopted |
|----------------|----------------|-----------------|-------------------|---------------------------------------|---|------|-------------------|------------------|------------------|-----------------|
| 0.00           | 0.00           | 0.00            | 0.00              | 2030<br>7010<br>R41<br>0000-7000-4495 | Treasurer Taylor Grazing<br>Taylor Grazing<br>Interest<br>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            |
| 3,871.74       | 3,514.08       | 4,000.00        | 0.00              | R50<br>0000-7000-4671                 | Federal Government<br>Taylor Grazing Federal Appr                                   | 0.00 | 4,000.00          | 4,000.00         | 0.00             | 0.00            |
| 3,871.74       | 3,514.08       | 4,000.00        | 0.00              |                                       | Federal Government Totals:  | 0.00 | 4,000.00          | 4,000.00         | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | R90<br>0000-7000-4995                 | Fund Balances<br>Beginning Fund Balance   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                                       | Fund Balances Totals:   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 3,871.74       | 3,514.08       | 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<br>0000-7000-5000                 | Personnel Services<br>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              |                                       | Personnel Services Totals:  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | E11<br>0000-7000-5157                 | Interdepartmental Charges<br>Workmans Compensation                                  | 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            |
| 3,871.74       | 0.00           | 0.00            | 0.00              | E20<br>0000-7000-6206                 | Material and Services<br>Special Projects   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 3,514.08       | 4,000.00        | 0.00              | 0000-7000-6420                        | United States Government  | 0.00 | 4,000.00          | 4,000.00         | 0.00             | 0.00            |
| 3,871.74       | 3,514.08       | 4,000.00        | 0.00              |                                       | Material and Services Totals:   | 0.00 | 4,000.00          | 4,000.00         | 0.00             | 0.00            |
|                |                |                 |                   | E40                                   | Debt Service  |      |                   |                  |                  |                 |

| 2015<br>Actual | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account        | Description                       | FTE  | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-----------------------------------|------|-------------------|------------------|------------------|-----------------|
| 0.00           | 0.00           | 0.00            | 0.00              | 0000-7000-8002 | 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            |
| 0.00           | 0.00           | 0.00            | 0.00              | E90            | Unappropriated Fund Balance       |      |                   |                  |                  |                 |
| 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            |
| 3,871.74       | 3,514.08       | 4,000.00        | 0.00              |                | EXPENDITURES TOTALS:              | 0.00 | 4,000.00          | 4,000.00         | 0.00             | 0.00            |
| 3,871.74       | 3,514.08       | 4,000.00        | 0.00              |                | DEPARTMENT REVENUES               | 0.00 | 4,000.00          | 4,000.00         | 0.00             | 0.00            |
| 3,871.74       | 3,514.08       | 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            |
| 3,871.74       | 3,514.08       | 4,000.00        | 0.00              |                | FUND REVENUES                     | 0.00 | 4,000.00          | 4,000.00         | 0.00             | 0.00            |
| 3,871.74       | 3,514.08       | 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            |
| 3,871.74       | 3,514.08       | 4,000.00        | 0.00              |                | REPORT REVENUES                   | 0.00 | 4,000.00          | 4,000.00         | 0.00             | 0.00            |
|                |                |                 |                   |                |                                   |      |                   |                  |                  |                 |
| 3,871.74       | 3,514.08       | 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            |

Klamath County, Oregon  
 2017-2018 Budget Financial Presentation  
 7030 OSU Extension

|  | 2014-15<br>Actual | 2015-16<br>Actual | 2016-17<br>Budget | 2017-18<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------|
| <b><u>Requirements by Budgetary Category</u></b> |                   |                   |                   |                   |
| Personnel Services                               | 36,094            | -                 | -                 | -                 |
| Materials and Services                           | 177,305           | -                 | -                 | -                 |
| <b>Subtotal Current Expenditures</b>             | <b>213,399</b>    | -                 | -                 | -                 |
| <b>Total Requirements by Budgetary Category</b>  | <b>213,399</b>    | -                 | -                 | -                 |
| <b><u>Requirements by Fund</u></b>               |                   |                   |                   |                   |
| General Fund (1000)                              | 213,399           | -                 | -                 | -                 |
| <b>Total Requirements by Fund</b>                | <b>213,399</b>    | -                 | -                 | -                 |
| <b><u>Resources by Budgetary Category</u></b>    |                   |                   |                   |                   |
| Interfund Transfers                              | 203,492           | -                 | -                 | -                 |
| Sale of Capital Assets                           | 9,907             | -                 | -                 | -                 |
| <b>Total Resources by Budgetary Category</b>     | <b>213,399</b>    | -                 | -                 | -                 |

|                                       |      |   |   |   |
|---------------------------------------|------|---|---|---|
| <b>Full-Time Employee Equivalents</b> | 1.75 | - | - | - |
|---------------------------------------|------|---|---|---|

| <b><u>Mandate</u></b> | <b>Total Cost</b> | <b>Personnel Services</b> | <b>FTE</b> |
|-----------------------|-------------------|---------------------------|------------|
| OSU Extension         | -                 | -                         | -          |
| Total Mandates        | -                 | -                         | -          |

This department previously provided support services to Oregon State University's Extension Service in Klamath County. In May of 2015, the voters passed a ballot measure creating the Klamath County Extension Service District. Revenues and expenditures related to providing these services were transferred to the new district.

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# General Ledger

## Budget Analysis

User: vnoel  
 Printed: 03/17/2017 - 12:36PM  
 Fiscal Year: 2018



| 2015<br>Actual | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account                               | Description   | FTE  | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>Adopted |
|----------------|----------------|-----------------|-------------------|---------------------------------------|---|------|-------------------|------------------|------------------|-----------------|
| 9,906.64       | 0.00           | 0.00            | 0.00              | 1000<br>7030<br>R42<br>7031-7000-4499 | General Fund<br>OSU Extension<br>Sale of Capital Assets<br>Sales - Surplus Property | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 9,906.64       | 0.00           | 0.00            | 0.00              |                                       | Sale of Capital Assets Totals:  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | R51<br>7031-7000-4500                 | State of Oregon<br>Grants - State   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                                       | State of Oregon Totals:   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 189,551.51     | 0.00           | 0.00            | 0.00              | R70<br>7031-7000-4900                 | Interfund Transfers<br>Trans - General Non Dept                                     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 13,940.51      | 0.00           | 0.00            | 0.00              | 7031-7000-4902                        | Trans - Equipment Reserve   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 203,492.02     | 0.00           | 0.00            | 0.00              |                                       | Interfund Transfers Totals:   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 213,398.66     | 0.00           | 0.00            | 0.00              |                                       | REVENUES TOTALS:  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 26,464.56      | 0.00           | 0.00            | 0.00              | E10<br>7031-7000-5000                 | Personnel Services<br>Salaries and Wages  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7031-7000-5010                        | Temporary Help  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7031-7000-5011                        | Overtime  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 2,024.55       | 0.00           | 0.00            | 0.00              | 7031-7000-5110                        | FICA  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 24.16          | 0.00           | 0.00            | 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            |
| 2,100.00       | 0.00           | 0.00            | 0.00              | 7031-7000-5131                        | VEBA  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 17.40          | 0.00           | 0.00            | 0.00              | 7031-7000-5133                        | Life Insurance  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 19.50          | 0.00           | 0.00            | 0.00              | 7031-7000-5134                        | Short Term Disability   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 4,468.87       | 0.00           | 0.00            | 0.00              | 7031-7000-5140                        | Retirement - General  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |

| 2015<br>Actual | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account        | Description                       | FTE  | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-----------------------------------|------|-------------------|------------------|------------------|-----------------|
| 35,119.04      | 0.00           | 0.00            | 0.00              |                | Personnel Services Totals:        | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
|                |                |                 |                   | E11            | Interdepartmental Charges         |      |                   |                  |                  |                 |
| 463.11         | 0.00           | 0.00            | 0.00              | 7031-7000-5156 | Unemployment Compensation         | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 511.74         | 0.00           | 0.00            | 0.00              | 7031-7000-5157 | Workmans Compensation             | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 974.85         | 0.00           | 0.00            | 0.00              |                | Interdepartmental Charges Totals: | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
|                |                |                 |                   | E20            | Material and Services             |      |                   |                  |                  |                 |
| 733.85         | 0.00           | 0.00            | 0.00              | 7031-7000-6200 | Contract Services                 | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 429.26         | 0.00           | 0.00            | 0.00              | 7031-7000-6203 | Legal Notice Publish              | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 1,878.25       | 0.00           | 0.00            | 0.00              | 7031-7000-6330 | Office Equipment                  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 111,962.00     | 0.00           | 0.00            | 0.00              | 7031-7000-6412 | Oregon State University           | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7031-7000-6536 | Vehicle Maint & Repair            | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7031-7000-6600 | Supplies - Office                 | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7031-7000-6603 | Postage                           | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7031-7000-6700 | Travel & Training                 | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 2,240.41       | 0.00           | 0.00            | 0.00              | 7031-7000-6755 | Telephone                         | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7031-7000-6756 | Data Service Charges              | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 117,243.77     | 0.00           | 0.00            | 0.00              |                | Material and Services Totals:     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
|                |                |                 |                   | E21            | Interdepartmental Charges         |      |                   |                  |                  |                 |
| 15,359.00      | 0.00           | 0.00            | 0.00              | 7031-7000-6990 | Internal Services                 | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 43,019.00      | 0.00           | 0.00            | 0.00              | 7031-7000-6991 | Facility Services                 | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 586.00         | 0.00           | 0.00            | 0.00              | 7031-7000-6994 | Risk Management                   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 1,097.00       | 0.00           | 0.00            | 0.00              | 7031-7000-6995 | Insurance Liability               | 0.00 | 0.00              | 0.00             | 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            |
| 60,061.00      | 0.00           | 0.00            | 0.00              |                | Interdepartmental Charges Totals: | 0.00 | 0.00              | 0.00             | 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              | 7031-7000-7011 | Vehicles Other                    | 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            |

| 2015<br>Actual | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account | Description           | FTE  | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>Adopted |
|----------------|----------------|-----------------|-------------------|---------|-----------------------|------|-------------------|------------------|------------------|-----------------|
| 213,398.66     | 0.00           | 0.00            | 0.00              |         | EXPENDITURES TOTALS:  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 213,398.66     | 0.00           | 0.00            | 0.00              |         | DEPARTMENT REVENUES   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 213,398.66     | 0.00           | 0.00            | 0.00              |         | DEPARTMENT EXPENSES   | 0.00 | 0.00              | 0.00             | 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            |
| 213,398.66     | 0.00           | 0.00            | 0.00              |         | FUND REVENUES         | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 213,398.66     | 0.00           | 0.00            | 0.00              |         | FUND EXPENSES         | 0.00 | 0.00              | 0.00             | 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            |
| 213,398.66     | 0.00           | 0.00            | 0.00              |         | REPORT REVENUES       | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 213,398.66     | 0.00           | 0.00            | 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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Klamath County, Oregon  
 2017-2018 Budget Financial Presentation  
 7040 Experiment Station

|  | 2014-15<br>Actual | 2015-16<br>Actual | 2016-17<br>Budget | 2017-18<br>Budget |
|--|-------------------|-------------------|-------------------|-------------------|
| <b><u>Requirements by Budgetary Category</u></b> |                   |                   |                   |                   |
| Personnel Services                               | 23,609            | -                 | -                 | -                 |
| Materials and Services                           | 78,551            | -                 | -                 | -                 |
| <b>Subtotal Current Expenditures</b>             | <b>102,160</b>    | -                 | -                 | -                 |
| Interfund Transfers                              | 27,155            | -                 | -                 | -                 |
| Unappropriated Fund Balance                      | -                 | -                 | -                 | -                 |
| <b>Subtotal Noncurrent Expenditures</b>          | <b>27,155</b>     | -                 | -                 | -                 |
| <b>Total Requirements by Budgetary Category</b>  | <b>129,315</b>    | -                 | -                 | -                 |

|                                    |                |   |   |   |
|------------------------------------|----------------|---|---|---|
| <b><u>Requirements by Fund</u></b> |                |   |   |   |
| General Fund (1000)                | 102,160        | - | - | - |
| Experiment Station (2720)          | 27,155         | - | - | - |
| <b>Total Requirements by Fund</b>  | <b>129,315</b> | - | - | - |

|   |                |   |   |   |
|---|----------------|---|---|---|
| <b><u>Resources by Budgetary Category</u></b> |                |   |   |   |
| Charges for Services                          | 2,674          | - | - | - |
| Investment Earnings                           | 51             | - | - | - |
| Interfund Transfers                           | 102,160        | - | - | - |
| Beginning Fund Balance                        | 24,430         | - | - | - |
| <b>Total Resources by Budgetary Category</b>  | <b>129,315</b> | - | - | - |

|                                       |      |   |   |   |
|---------------------------------------|------|---|---|---|
| <b>Full-Time Employee Equivalents</b> | 1.00 | - | - | - |
|---------------------------------------|------|---|---|---|

| <b><u>Mandate</u></b> | <b>Total Cost</b> | <b>Personnel Services</b> | <b>FTE</b> |
|-----------------------|-------------------|---------------------------|------------|
| Experiment Station    | -                 | -                         | -          |
| <b>Total Mandates</b> | <b>-</b>          | <b>-</b>                  | <b>-</b>   |

This department previously provided support services to Oregon State University's Experiment Station in Klamath County. In May of 2015, the voters passed a ballot measure creating the Klamath County Extension Service District. Revenues and expenditures related to providing these services were transferred to the new district.

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# General Ledger

## Budget Analysis

User: vnoel  
 Printed: 03/17/2017 - 12:36PM  
 Fiscal Year: 2018



| 2015<br>Actual    | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account         | Description                              | FTE         | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>Adopted |
|-------------------|----------------|-----------------|-------------------|-----------------|--|-------------|-------------------|------------------|------------------|-----------------|
|                   |                |                 |                   | 1000            | General Fund                             |             |                   |                  |                  |                 |
|                   |                |                 |                   | 7040            | OSU Experiment Station                   |             |                   |                  |                  |                 |
|                   |                |                 |                   | R70             | Interfund Transfers                      |             |                   |                  |                  |                 |
| 75,004.40         | 0.00           | 0.00            | 0.00              | 7041-7000-49000 | Trans - General Non Dept                 | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| 27,155.27         | 0.00           | 0.00            | 0.00              | 7041-7000-49740 | Trans - Field Research                   | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| <b>102,159.67</b> | <b>0.00</b>    | <b>0.00</b>     | <b>0.00</b>       |                 | <b>Interfund Transfers Totals:</b>       | <b>0.00</b> | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>     |
| <b>102,159.67</b> | <b>0.00</b>    | <b>0.00</b>     | <b>0.00</b>       |                 | <b>REVENUES TOTALS:</b>                  | <b>0.00</b> | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>     |
|                   |                |                 |                   | E10             | Personnel Services                       |             |                   |                  |                  |                 |
| 14,968.64         | 0.00           | 0.00            | 0.00              | 7041-7000-50000 | Salaries and Wages                       | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00              | 0.00           | 0.00            | 0.00              | 7041-7000-50100 | Temporary Help                           | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00              | 0.00           | 0.00            | 0.00              | 7041-7000-50110 | Overtime                                 | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| 1,131.26          | 0.00           | 0.00            | 0.00              | 7041-7000-51100 | FICA                                     | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| 13.20             | 0.00           | 0.00            | 0.00              | 7041-7000-51200 | Workmans Compensation Tax                | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| 4,354.16          | 0.00           | 0.00            | 0.00              | 7041-7000-51300 | Medical Insurance                        | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| 20.84             | 0.00           | 0.00            | 0.00              | 7041-7000-51310 | VEBA                                     | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| 8.70              | 0.00           | 0.00            | 0.00              | 7041-7000-51330 | Life Insurance                           | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| 9.75              | 0.00           | 0.00            | 0.00              | 7041-7000-51340 | Short Term Disability                    | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| 2,544.65          | 0.00           | 0.00            | 0.00              | 7041-7000-51400 | Retirement - General                     | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| <b>23,051.20</b>  | <b>0.00</b>    | <b>0.00</b>     | <b>0.00</b>       |                 | <b>Personnel Services Totals:</b>        | <b>0.00</b> | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>     |
|                   |                |                 |                   | E11             | Interdepartmental Charges                |             |                   |                  |                  |                 |
| 261.96            | 0.00           | 0.00            | 0.00              | 7041-7000-51560 | Unemployment Compensation                | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| 296.12            | 0.00           | 0.00            | 0.00              | 7041-7000-51570 | Workmans Compensation                    | 0.00        | 0.00              | 0.00             | 0.00             | 0.00            |
| <b>558.08</b>     | <b>0.00</b>    | <b>0.00</b>     | <b>0.00</b>       |                 | <b>Interdepartmental Charges Totals:</b> | <b>0.00</b> | <b>0.00</b>       | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>     |
|                   |                |                 |                   | E20             | Material and Services                    |             |                   |                  |                  |                 |

| 2015<br>Actual | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account        | Description                       | FTE  | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-----------------------------------|------|-------------------|------------------|------------------|-----------------|
| 0.00           | 0.00           | 0.00            | 0.00              | 7041-7000-6200 | Contract Services                 | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 6,545.57       | 0.00           | 0.00            | 0.00              | 7041-7000-6405 | Irrigation Taxes                  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 52,138.00      | 0.00           | 0.00            | 0.00              | 7041-7000-6412 | Oregon State University           | 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            |
| 689.82         | 0.00           | 0.00            | 0.00              | 7041-7000-6755 | Telephone                         | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 59,373.39      | 0.00           | 0.00            | 0.00              |                | Material and Services Totals:     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
|                |                |                 |                   | E21            | Interdepartmental Charges         |      |                   |                  |                  |                 |
| 5,670.00       | 0.00           | 0.00            | 0.00              | 7041-7000-6990 | Internal Services                 | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7041-7000-6991 | Facility Services                 | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 4,702.00       | 0.00           | 0.00            | 0.00              | 7041-7000-6994 | Risk Management                   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 8,805.00       | 0.00           | 0.00            | 0.00              | 7041-7000-6995 | Insurance Liability               | 0.00 | 0.00              | 0.00             | 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            |
| 19,177.00      | 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           | 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            |
| 102,159.67     | 0.00           | 0.00            | 0.00              |                | EXPENDITURES TOTALS:              | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 102,159.67     | 0.00           | 0.00            | 0.00              |                | DEPARTMENT REVENUES               | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 102,159.67     | 0.00           | 0.00            | 0.00              |                | DEPARTMENT 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            |
| 102,159.67     | 0.00           | 0.00            | 0.00              |                | FUND REVENUES                     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 102,159.67     | 0.00           | 0.00            | 0.00              |                | FUND EXPENSES                     | 0.00 | 0.00              | 0.00             | 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            |

| 2015<br>Actual | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account | Description     | FTE  | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>Adopted |
|----------------|----------------|-----------------|-------------------|---------|-----------------|------|-------------------|------------------|------------------|-----------------|
| 102,159.67     | 0.00           | 0.00            | 0.00              |         | REPORT REVENUES | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 102,159.67     | 0.00           | 0.00            | 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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# General Ledger

## Budget Analysis

User: vnoel  
 Printed: 03/17/2017 - 12:37PM  
 Fiscal Year: 2018



| 2015<br>Actual | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account        | Description                 | FTE  | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>Adopted |
|----------------|----------------|-----------------|-------------------|----------------|-----------------------------|------|-------------------|------------------|------------------|-----------------|
|                |                |                 |                   | 2720           | OSU Experiment Station      |      |                   |                  |                  |                 |
|                |                |                 |                   | 7040           | OSU Experiment Station      |      |                   |                  |                  |                 |
|                |                |                 |                   | R30            | Charges for Service         |      |                   |                  |                  |                 |
| 2,674.44       | 0.00           | 0.00            | 0.00              | 7041-7000-4304 | Reimbursements              | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7041-7000-4351 | Sales & Donations           | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 2,674.44       | 0.00           | 0.00            | 0.00              |                | Charges for Service Totals: | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
|                |                |                 |                   | R41            | Interest                    |      |                   |                  |                  |                 |
| 50.62          | 0.00           | 0.00            | 0.00              | 7041-7000-4495 | Investments - Interest On   | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 50.62          | 0.00           | 0.00            | 0.00              |                | Interest Totals:            | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
|                |                |                 |                   | R51            | State of Oregon             |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 0.00            | 0.00              | 7041-7000-4574 | Grants - State Research     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                | State of Oregon Totals:     | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
|                |                |                 |                   | R90            | Fund Balances               |      |                   |                  |                  |                 |
| 24,430.21      | 0.00           | 0.00            | 0.00              | 7041-7000-4995 | Beginning Fund Balance      | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 24,430.21      | 0.00           | 0.00            | 0.00              |                | Fund Balances Totals:       | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 27,155.27      | 0.00           | 0.00            | 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           | 0.00           | 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           | 0.00           | 0.00            | 0.00              | 7041-7000-5110 | FICA                        | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 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            |

| 2015<br>Actual | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account        | Description                       | FTE  | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>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           | 0.00           | 0.00            | 0.00              |                | Personnel Services Totals:        | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | E11            | Interdepartmental Charges         |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 0.00            | 0.00              | 7041-7000-5156 | Unemployment Compensation         | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | 7041-7000-5157 | Workmans Compensation             | 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            |
| 0.00           | 0.00           | 0.00            | 0.00              | E20            | Material and Services             |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 0.00            | 0.00              | 7041-7000-6200 | Contract Services                 | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 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           | 0.00           | 0.00            | 0.00              | 7041-7000-6755 | Telephone                         | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                | Material and Services Totals:     | 0.00 | 0.00              | 0.00             | 0.00             | 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            |
| 0.00           | 0.00           | 0.00            | 0.00              | E70            | Interfund Transfers               |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 0.00            | 0.00              | 7041-7000-9001 | Trans - General Non Dept          | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 27,155.27      | 0.00           | 0.00            | 0.00              | 7041-7000-9704 | Trans - Experiment Station        | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 27,155.27      | 0.00           | 0.00            | 0.00              |                | Interfund Transfers Totals:       | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | E80            | Contingencies                     |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 0.00            | 0.00              | 7041-7000-9800 | Operating Contingency             | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              |                | Contingencies Totals:             | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 0.00           | 0.00           | 0.00            | 0.00              | E90            | Unappropriated Fund Balance       |      |                   |                  |                  |                 |
| 0.00           | 0.00           | 0.00            | 0.00              | 7041-7000-9990 | 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            |



| 2015<br>Actual | 2016<br>Actual | 2017<br>Adopted | 2017<br>Estimated | Account | Description                    | FTE  | 2018<br>Requested | 2018<br>Proposed | 2018<br>Approved | 2018<br>Adopted |
|----------------|----------------|-----------------|-------------------|---------|--------------------------------|------|-------------------|------------------|------------------|-----------------|
| 27,155.27      | 0.00           | 0.00            | 0.00              |         | EXPENDITURES TOTALS:           | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 27,155.27      | 0.00           | 0.00            | 0.00              |         | DEPARTMENT REVENUES            | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 27,155.27      | 0.00           | 0.00            | 0.00              |         | DEPARTMENT 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            |
| 27,155.27      | 0.00           | 0.00            | 0.00              |         | FUND REVENUES                  | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 27,155.27      | 0.00           | 0.00            | 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            |
| 27,155.27      | 0.00           | 0.00            | 0.00              |         | REPORT REVENUES                | 0.00 | 0.00              | 0.00             | 0.00             | 0.00            |
| 27,155.27      | 0.00           | 0.00            | 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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