

RESOURCES

LB-20

GENERAL FUND

HISTORICAL DATA			RESOURCE DESCRIPTION		Klamath 9-1-1 Emergency Communications District		
Actual First Preceding 2023-2024	Actual First Preceding 2024-2025	Adopted Budget 2025-2026			Budget for Next Year 2026-2027		
					Proposed	Approve	Adopted by Governing Body
1			1	Beginning Fund Balance			
2			2	Available cash on hand*(cash basis),or			
3	1,297,794	1,281,331	3	Net working capital*(accrual basis)	1,652,030		
4	57	11	4	4020 - Interest	20		
5	46,120	38,293	5	4043 - Previously levied taxes estimated to be received	109,780		
6			6				
7			7	OTHER RESOURCES			
8	742,956	990,295	8	4010 - 9-1-1 Excise Tax	1,245,158		
9	43,120	81,389	17	4016 - LGIP Investment Income	80,748		
10	8,636	9,038	9	4025 - Tow Contract Fees	9,847		
11	8,766	7,720	10	4030 - Miscellaneous Receipts(gifts, records duplication)	7,847		
12	18,634	11,792	11	4040 - Other Revenue (ODF/ODFW/HERT in lieu of Taxes)	12,044		
13	28,659	17,046	12	4500 - OEM Subaccount Funds	60,000		
	22,926	166,977	13	4600 - Contract Service Fees	291,245		
14	0	0	14	4800 - Grant Revenue	0		
15	0	0	15	Transfer from Building Reserve Fund	0		
16	0	0	16	Transfer from Equipment Reserve Fund	0		
17	2,217,667	2,603,892	17	Total resources, except taxes to be levied	3,468,718		
18		2,298,231	18	Taxes necessary to balance	2,442,381		
19	1,512,339	2,271,807	19	4041 - Taxes collected in year levied			
20	3,730,006	4,875,698	20	TOTAL RESOURCES	5,911,100		
21							

*Includes Unappropriated Balance Budgeted Last Year

DETAILED EXPENDITURES

LB-31

GENERAL FUND

HISTORICAL DATA				EXPENDITURE DESCRIPTION	Klamath 9-1-1 Emergency Communications District			
Actual Second Preceding 2023-2024	Actual First Preceding 2024-2025	Adopted Budget 2025-2026			Budget for Next Year 2026-2027			
					Proposed	Approved	Adopted by Governing Body	
1			1	PERSONNEL SERVICES				1
2	107,843	0	2	Director	140,000			2
3	110,677	130,126	3	Operations Manager	135,944			3
4	78,693	92,294	4	Communications Supervisor	110,544			4
5	0	0	5	Leads (2)	171,974			5
6	622,435	705,427	6	Full-time Dispatcher (15)	1,171,124			6
7	3,226	0	7	Part-time Dispatcher (0)	0			7
8	66,319	68,845	8	Half-time Dispatcher (1)	55,523			8
9	100,444	108,277	9	Business Manager	123,992			9
10	34,641	38,903	10	Support Specialist QA	43,311			10
11	39,206	82,525	11	6566-Overtime/Holiday Wages	134,315			11
12	24,373	20,618	12	6596-Social Security/Medicare/WBF	46,395			12
13	1,096	837	13	6570-Workers Compensation Insurance	2,300			13
14	231,599	253,367	14	6571-PERS (Retirement)	406,220			14
15	330,082	330,715	15	6572-Medical Insurance & HRA Veba	599,216			15
16	4,183	3,860	16	6573-Life & Long Term Disability Insurance	8,839			16
17	255	3,745	17	6574-EAP Insurance (Employee Assistance)	35,121			17
18	0	1,076	18	6575 - Unemployment Tax	15,000			18
19	2,315	5,763	19	6597-Recruitment	20,075			19
20	1,757,387	1,846,378	20	TOTAL PERSONNEL SERVICES	3,219,892	0	0	20
21	17.5	14.5	21	Total Full-Time Equivalent (FTE)	22.0	22.0	22.0	21
22			22					22
23			23	MATERIALS & SERVICES				23
24	4,902	3,354	24	7018-Private Car Mileage	15,046			24
25	9,463	4,330	25	7020-Meals, Lodging & Misc. Travel Expenses	29,658			25
26	400	1,075	26	7021-Postage, Freight, Express	1,500			26
27	0	0	27	7023-Rental (All Other - Tools, Equip)	250			27
28	9,685	10,302	28	7024-General Telephone Expense	12,984			28

DETAILED EXPENDITURES

LB-31

GENERAL FUND

HIS	EXPENDITURE DESCRIPTION								
	Actual Second Preceding 2023-2024	Actual First Preceding 2024-2025	Adopted Budget 2025-2026		EXPENDITURE DESCRIPTION	Budget for Next Year 2026-2027			
						Proposed	Approved	Adopted by Governing Body	
					Materials & Services Continued				
1	11,788	4,372	38,822	1	7001-Training Fees & Expenses	29,194			1
2	12,918	18,140	22,850	2	7003-Maintenance & Repair	34,140			2
3	13,562	15,563	19,382	3	7004-Business Insurance	22,975			3
4	1,404	1,859	1,680	4	7005-Publications & Legal Notices	800			4
5	7,090	9,069	14,230	5	7006-Dues & Subscriptions	33,899			5
6	76	0	500	6	7007-Licenses, Permits, Misc.	500			6
7	7,472	8,380	12,000	7	7008-Office Supplies & Expenses	12,000			7
8	3,894	3,552	6,550	8	7009-Recognition Events & Awards	8,900			8
9	4,591	9,303	11,900	9	7010-Board Training & Conferences	12,530			9
10	455	350	480	10	7011-Board Meeting Expenses	580			10
11	0	3,081	2,800	11	7012-Election Expenses	2,800			11
12	1,140	3,181	4,900	12	7013-Public Awareness	7,900			12
13	343	187	1,000	13	7014-Miscellaneous	1,000			13
14	429	2,257	5,300	14	7015-Office Equipment	12,400			14
15	896	9,514	18,480	15	7016-Communications Equipment	18,480			15
16	0	10	150	16	7017- Interest / Loan expense	150			16
17		2	0	17	7019-LGIP Fees/Redemptions	10			17
18	22,737	24,887	25,565	18	7028-Utilities	25,565			18
19	18,250	22,350	25,000	19	7029-Audit and Accounting Services	27,750			19
20	171,101	287,825	413,071	20	7030-Contract Services	404,423			20
21	0	0	1,000	21	7031-Legal Services	1,000			21
22	454	664	641	22	7032-Language Line	641			22
23	8,840	15,558	12,031	23	7033-Radio System Maintenance Fee - KIRG	14,056			23
24	13,885	59,789	29,900	24	7043-Legal Attorney Fees	40,500			24
25	325,773	518,953	737,582	25	TOTAL MATERIALS & SERVICES	771,631	0	0	0

DETAILED EXPENDITURES

LB-31

GENERAL FUND

HIS				EXPENDITURE DESCRIPTION		Budget for Next Year 2026-2027			
	Actual	Actual	Adopted			Proposed	Approved	Adopted by	
	First Preceding 2023-2024	First Preceding 2024-2025	Budget 2025-2026						
1				1	DEBT SERVICE				1
2	60,000	60,000	60,000	2	7840 - Zions Bank Loan - Principal	60,000			2
3	13,346	12,044	10,742	3	7841 - Zions Bank Loan - Interest	10,742			3
4	73,346	72,044	70,742	4	TOTAL DEBT SERVICE	70,742	0	0	4
5				5					5
6				6	CAPITAL OUTLAY				6
7	4,044	57,793	32,242	7	8220 - Office Equipment	35,643			7
8	169,705	128,201	43,352	8	8210 - Communications Equipment	28,000			8
9				9					9
10	173,749	185,995	75,594	10	TOTAL CAPITAL OUTLAY	63,643	0	0	10
11				11					11
12				12	SPECIAL PAYMENTS				12
13	19,629	14,076	75,600	13	7099 - OEM Subaccount Expenditures	60,000			13
14				14					14
15	19,629	14,076	75,600	15	TOTAL SPECIAL PAYMENTS	60,000	0	0	15
16				16					16
17				17	INTERFUND TRANSFERS				17
18	400,000	235,000	250,000	18	Transfer to Equipment Reserve Fund	360,314			18
19	0	350,000	250,000	19	Transfer to Facilities Reserve Fund	390,000			19
20				20					20
21	400,000	585,000	500,000	21	TOTAL TRANSFERS	750,314			21
22	0	0	0	22	General Contingency	0			22
23	0	0	0	23	TOTAL CONTINGENCY	0	0	0	23
24				24					24
25	2,749,883	3,222,445	4,384,896	25	TOTAL EXPENDITURES	4,936,221			25
26	524,612	1,281,331	724,322	26	UNAPPROPRIATED ENDING FUND BALANCE	974,879			26
27	3,274,495	4,503,776	5,109,219	27	TOTAL	5,911,100	0	0	27

FORM
LB-11B

**RESERVE FUND -FACILITY
MAINTENANCE, REPAIRS & UPDATES**

Per ORS 294.346 (2) Not less frequently than every 10th anniversary of the date upon which a reserve fund is established the governing body of the municipal corporation shall review the reserve fund and determine whether the fund will be continued or abolished.

This fund is authorized by ORS 294.346 and established by resolution number 20-02, on May 20, 2020 for the following specified purposes: facility maintenance, repairs and updates

Klamath 9-1-1 Emergency Communications District

HISTORICAL DATA				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027		
Actual		Adopted Budget 2025-2026			Proposed	Approved	Adopted By Governing Body
Second Preceding 2023-2024	First Preceding 2024-2025						
				RESOURCES			
				Beginning Fund Balance:			
1	50,011	51,996	411,366	1 Cash on Hand*(cash basis),or	683,669		1
2				2 Working Capital*(accrual basis)	0		2
3	1,985	9,440	7,554	3 Earnings from Investments (LGIP interest earned)	18,827		3
4	0	350,000	250,000	4 Transferred from general fund	390,000		4
5				5			5
6				6			6
7				7			7
8				8			8
9	51,996	411,435	668,921	9 Total resources, except taxes to be levied	1,092,496		9
10				10 Taxes necessary to balance			10
11				11 Taxes collected in year levied			11
12	51,996	411,435	668,921	12 TOTAL RESOURCES	1,092,496	0	0 12
13				13 REQUIREMENTS			13
14	0		0	14 Transfer to General Fund			14
15				15			15
16				16			16
17				17			17
18				18			18
19	0	0	0	19 Total Expenditures	0	0	0 19
20	51,996	411,435	668,921	20 RESERVED FOR FUTURE EXPENDITURE	1,092,496		20
21	51,996	411,435	668,921	21 TOTAL REQUIREMENTS	0	0	0 21

*Includes Unappropriated Balance budgeted last year

FORM
LB-11E

**RESERVE FUND - EQUIPMENT
RESOURCES AND REQUIREMENTS**

This fund is authorized and established by resolution number 22-01, on April 20, 2022 for the following specified purposes: repair or replacement of Communications District Equipment.

Per ORS 294.346 (2) Not less frequently than every 10th anniversary of the date upon which a reserve fund is established the governing body of the municipal corporation shall review the reserve fund and determine whether the fund will be continued or abolished.

Klamath 9-1-1 Emergency Communications District

HISTORICAL DATA				DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2026-2027			
Actual		Adopted Budget 2025-2026			Proposed	Approved	Adopted By Governing Body		
Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
				RESOURCES					
				Beginning Fund Balance:					
1	850,106	477,668	740,003	1	Cash on Hand*(cash basis),or	1,023,442		1	
2	0	0		2	Working Capital*(accrual basis)			2	
3	27,562	28,460	27,354	3	Earnings from Investments (LGIP interest earned)	33,837		3	
4	0	235,000	250,000	4	Transferred from General Fund	360,314		4	
5				5				5	
6	877,668	741,127	1,017,357	6	Total resources, except taxes to be levied	1,417,593		6	
7				7	Taxes necessary to balance			7	
8				8	Taxes collected in year levied			8	
9	877,668	741,127	1,017,357	9	TOTAL RESOURCES	1,417,593	0	0 9	
10				10	REQUIREMENTS			10	
11	400,000	0	0	11	Transfer to General Fund	0		11	
12	0	0	0	12				12	
13	400,000	0	0	13	Total Expenditures	0	0	0 13	
14	477,668	741,127	1,017,357	14	RESERVED FOR FUTURE EXPENDITURE	1,417,593		0 14	
15	477,668	741,127	1,017,357	15	TOTAL REQUIREMENTS	0	0	0 15	

*Includes Unappropriated Balance budgeted last year