

RESOURCES

LB-20

GENERAL FUND

| HISTORICAL DATA | | | | | RESOURCE DESCRIPTION | Klamath 9-1-1 Emergency Communications District Budget for Next Year 2024 - 2025 | | | |
|---|--|--------------------------------|------------------|----|---|---|------------------|------------------------------|----|
| Actual Second Preceding 2021-2022 | Actual First Preceding 2022-2023 | Adopted Budget 2023-2024 | | | | Proposed | Approve | Adopted by Governing Body | |
| 1 | | | | 1 | Beginning Fund Balance | | | | 1 |
| 2 | | | | 2 | Available cash on hand*(cash basis),or | | | | 2 |
| 3 | 978,355 | 826,541 | 775,815 | 3 | Net working capital*(accrual basis) | 1,268,533 | 1,268,533 | 1,268,533 | 3 |
| 4 | 111 | 117 | 500 | 4 | 4020 - Interest | 500 | 500 | 500 | 4 |
| 5 | 41,902 | 28,157 | 35,000 | 5 | 4043 - Previously levied taxes estimated to be received | 35,000 | 35,000 | 35,000 | 5 |
| 6 | | | | 6 | | | | | 6 |
| 7 | | | | 7 | OTHER RESOURCES | | | | 7 |
| 8 | 712,314 | 724,632 | 710,000 | 8 | 4010 - 9-1-1 Excise Tax | 762,845 | 762,845 | 762,845 | 8 |
| 9 | | | | 17 | 4016 - LGIP Investment Income | 37,158 | 37,158 | 37,158 | 9 |
| 10 | 10,034 | 10,192 | 7,800 | 9 | 4025 - Tow Contract Fees | 7,800 | 7,800 | 7,800 | 10 |
| 11 | 6,826 | 9,437 | 4,500 | 10 | 4030 - Miscellaneous Receipts(gifts, records duplication) | 4,500 | 4,500 | 4,500 | 11 |
| 12 | 54,237 | 31,301 | 40,000 | 11 | 4040 - Other Revenue (ODF/ODFW/HERT in lieu of Taxes) | 28,000 | 28,000 | 28,000 | 12 |
| 13 | 48,000 | 48,000 | 48,000 | 12 | 4500 - OEM Subaccount Funds | 54,000 | 54,000 | 54,000 | 13 |
| | 21,753 | 22,289 | 22,872 | 13 | 4600 - Contract Service Fees | 13,955 | 13,955 | 13,955 | |
| 14 | 0 | 0 | - | 14 | 4800 - Grant Revenue | 0 | 0 | 0 | 14 |
| 15 | 27 | 0 | 50 | 15 | Transfer from Building Reserve Fund | 0 | 0 | 0 | 15 |
| 16 | 0 | 500,000 | 400,000 | 16 | Transfer from Equipment Reserve Fund | 0 | 0 | 0 | 16 |
| 17 | 1,873,560 | 2,200,666 | 2,044,537 | 18 | Total resources, except taxes to be levied | 2,212,291 | 2,212,291 | 2,212,291 | 17 |
| 18 | | | 1,501,964 | 19 | Taxes necessary to balance | 2,317,149 | 2,317,149 | 2,317,149 | 18 |
| 19 | 1,407,404 | 1,404,350 | | 20 | 4041 - Taxes collected in year levied | | | | 19 |
| 20 | 3,280,964 | 3,605,016 | 3,546,501 | 21 | TOTAL RESOURCES | 4,529,440 | 4,529,440 | 4,529,440 | 20 |
| 21 | | | | | | | | | 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 2021-2022 | Actual First Preceding 2022-2023 | Adopted Budget 2023-2024 | | | Budget for Next Year 2024-2025 | | | |
| | | | | | Proposed | Approved | Adopted by Governing Body | |
| 1 | | | 1 | PERSONNEL SERVICES | | | | 1 |
| 2 | 118,881 | 124,970 | 126,019 | 2 Director | 125,000 | 125,000 | 125,000 | 2 |
| 3 | 84,217 | 90,515 | 105,374 | 3 Operations Manager | 109,632 | 109,632 | 109,632 | 3 |
| 4 | 55,867 | 85,604 | 153,471 | 4 Communications Supervisor (2) | 163,450 | 163,450 | 163,450 | 4 |
| 5 | 542,389 | 539,461 | 561,903 | 5 Full-time Dispatcher (10) | 658,413 | 658,413 | 658,413 | 5 |
| 6 | 0 | 5,996 | 4,016 | 6 Part-time Dispatcher (1) | 5,847 | 5,847 | 5,847 | 6 |
| 7 | 125,498 | 86,819 | 214,090 | 7 Half-time Dispatcher (6) | 286,111 | 286,111 | 286,111 | 7 |
| 8 | 79,498 | 85,604 | 96,802 | 8 Business Manager | 100,664 | 100,664 | 100,664 | 8 |
| 9 | 28,417 | 32,394 | 36,499 | 9 Support Specialist QA | 37,589 | 37,589 | 37,589 | 9 |
| 10 | 0 | 0 | 0 | 10 Administrative Assistant | | 0 | 0 | 10 |
| 11 | 42,202 | 46,473 | 62,870 | 11 6566-Overtime/Holiday Wages | 69,898 | 69,898 | 69,898 | 11 |
| 12 | 20,002 | 24,750 | 34,394 | 12 6596-Social Security/Medicare/WBF | 29,985 | 29,985 | 29,985 | 12 |
| 13 | 1,264 | 1,339 | 2,300 | 13 6570-Workers Compensation Insurance | 2,300 | 2,300 | 2,300 | 13 |
| 14 | 212,653 | 201,141 | 229,602 | 14 6571-PERS (Retirement) | 272,090 | 272,090 | 272,090 | 14 |
| 15 | 297,910 | 302,908 | 407,610 | 15 6572-Medical Insurance | 495,381 | 495,381 | 495,381 | 15 |
| 16 | 4,125 | 4,188 | 4,857 | 16 6573-Life & Long Term Disability Insurance | 4,934 | 4,934 | 4,934 | 16 |
| 17 | 288 | 416 | 400 | 17 6574-EAP Insurance (Employee Assistance) | 432 | 432 | 432 | 17 |
| 18 | 673 | 0 | 15,000 | 18 6575 - Unemployment Tax | 15,000 | 15,000 | 15,000 | 18 |
| 19 | 2,556 | 2,218 | 3,500 | 19 6597-Recruitment | 3,500 | 3,500 | 3,500 | 19 |
| 20 | 1,616,442 | 1,634,796 | 2,058,706 | 20 TOTAL PERSONNEL SERVICES | 2,380,224 | 2,380,224 | 2,380,224 | 20 |
| 21 | 17.7 | 17.5 | 17.5 | 21 Total Full-Time Equivalent (FTE) | 18.5 | 18.5 | 18.5 | 21 |
| 22 | | | | 22 | | | | 22 |
| 23 | | | | MATERIALS & SERVICES | | | | 23 |
| 24 | 779 | 3,200 | 7,211 | 24 7018-Private Car Mileage | 10,869 | 10,869 | 10,869 | 24 |
| 25 | 4,166 | 5,953 | 16,484 | 25 7020-Meals, Lodging & Misc. Travel Expenses | 29,729 | 29,729 | 29,729 | 25 |
| 26 | 657 | 473 | 700 | 26 7021-Postage, Freight, Express | 700 | 700 | 700 | 26 |
| 27 | 0 | 0 | 250 | 27 7023-Rental (All Other - Tools, Equip) | 250 | 250 | 250 | 27 |
| 28 | 9,436 | 9,348 | 10,200 | 28 7024-General Telephone Expense | 10,200 | 10,200 | 10,200 | 28 |

DETAILED EXPENDITURES

LB-31

GENERAL FUND

| HIS | EXPENDITURE DESCRIPTION | | | | Budget for Next Year 2024-2025 | | | | |
|-----|---|--|--------------------------------|----|--|----------------|----------------|----------------|------------------------------|
| | Actual Second Preceding 2021-2022 | Actual First Preceding 2022-2023 | Adopted Budget 2023-2024 | | EXPENDITURE DESCRIPTION | Proposed | Approved | | Adopted by Governing Body |
| | Materials & Services Continued | | | | | | | | |
| 1 | 1,745 | 4,392 | 10,530 | 1 | 7001-Training Fees & Expenses | 31,172 | 31,172 | 31,172 | 1 |
| 2 | 8,853 | 10,290 | 20,900 | 2 | 7003-Maintenance & Repair | 21,430 | 21,430 | 21,430 | 2 |
| 3 | 11,156 | 12,179 | 13,417 | 3 | 7004-Business Insurance | 16,353 | 16,353 | 16,353 | 3 |
| 4 | 1,490 | 1,514 | 1,440 | 4 | 7005-Publications & Legal Notices | 1,680 | 1,680 | 1,680 | 4 |
| 5 | 6,580 | 6,255 | 7,806 | 5 | 7006-Dues & Subscriptions | 12,140 | 12,140 | 12,140 | 5 |
| 6 | 4,267 | 6,823 | 10,000 | 6 | 7008-Office Supplies & Expenses | 12,000 | 12,000 | 12,000 | 6 |
| 7 | 2,062 | 5,147 | 6,450 | 7 | 7009-Recognition Events & Awards | 6,550 | 6,550 | 6,550 | 7 |
| 8 | 800 | 4,428 | 10,840 | 8 | 7010-Board Training & Conferences | 7,200 | 7,200 | 7,200 | 8 |
| 9 | 18 | 27 | 480 | 9 | 7011-Board Meeting Expenses | 480 | 480 | 480 | 9 |
| 10 | 0 | 2,581 | 2,000 | 10 | 7012-Election Expenses | 2,100 | 2,100 | 2,100 | 10 |
| 11 | 2,697 | 528 | 2,700 | 11 | 7013-Public Awareness | 2,700 | 2,700 | 2,700 | 11 |
| 12 | -35 | 491 | 1,000 | 12 | 7014-Miscellaneous | 1,000 | 1,000 | 1,000 | 12 |
| 13 | 172 | 465 | 5,000 | 13 | 7015-Office Equipment | 9,000 | 9,000 | 9,000 | 13 |
| 14 | 1,989 | 2,850 | 9,005 | 14 | 7016-Communications Equipment | 10,875 | 10,875 | 10,875 | 14 |
| 15 | 0 | 0 | 150 | 15 | 7017- Interest / Loan expense | 150 | 150 | 150 | 15 |
| 16 | 17,122 | 20,637 | 20,000 | 16 | 7028-Utilities | 23,000 | 23,000 | 23,000 | 16 |
| 17 | 11,050 | 15,250 | 15,300 | 17 | 7029-Audit and Accounting Services | 25,000 | 25,000 | 25,000 | 17 |
| 18 | 99,980 | 85,016 | 300,926 | 18 | 7030-Contract Services | 387,343 | 387,343 | 387,343 | 18 |
| 19 | 1,838 | -1,838 | 1,200 | 19 | 7031-Legal Services | 1,000 | 1,000 | 1,000 | 19 |
| 20 | 413 | 380 | 200 | 20 | 7032-Language Line | 400 | 400 | 400 | 20 |
| 21 | 9,053 | 9,159 | 9,053 | 21 | 7033-Radio System Maintenance Fee - KIRG | 10,648 | 10,648 | 10,648 | 21 |
| 22 | 25,087 | 9,661 | 25,700 | 22 | 7043-Legal Attorney Fees | 25,700 | 25,700 | 25,700 | 22 |
| 23 | 221,374 | 215,210 | 508,942 | 23 | TOTAL MATERIALS & SERVICES | 659,668 | 659,668 | 659,668 | 23 |

DETAILED EXPENDITURES

LB-31

GENERAL FUND

| HIS | | | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2024-2025 | | | |
|-----|-------------------------------|------------------------------|---------------------|----|---|--------------------------------|------------------|------------------|----|
| | Actual | Actual | Adopted | | | Proposed | Approved | Adopted by | |
| | Second Preceding 2021-2022 | First Preceding 2022-2023 | Budget 2023-2024 | | | | | | |
| 1 | | | | 1 | DEBT SERVICE | | | | 1 |
| 2 | 155,000 | 55,000 | 60,000 | 2 | 7840 - Zions Bank Loan - Principal | 60,000 | 60,000 | 60,000 | 2 |
| 3 | 17,686 | 14,539 | 13,346 | 3 | 7841 - Zions Bank Loan - Interest | 12,044 | 12,044 | 12,044 | 3 |
| 4 | 172,686 | 69,539 | 73,346 | 4 | TOTAL DEBT SERVICE | 72,044 | 72,044 | 72,044 | 4 |
| 5 | | | | 5 | | | | | 5 |
| 6 | | | | 6 | CAPITAL OUTLAY | | | | 6 |
| 7 | 0 | 6,140 | 16,945 | 7 | 8220 - Office Equipment | 20,000 | 20,000 | 20,000 | 7 |
| 8 | 7,991 | 4,851 | 201,259 | 8 | 8210 - Communications Equipment | 37,200 | 37,200 | 152,200 | 8 |
| 9 | | | | 9 | | | | | 9 |
| 10 | | | | 10 | | | | | 10 |
| 11 | | | | 11 | | | | | 11 |
| 12 | 7,991 | 10,991 | 218,204 | 12 | TOTAL CAPITAL OUTLAY | 57,200 | 57,200 | 172,200 | 12 |
| 13 | | | | 13 | | | | | 13 |
| 14 | | | | 14 | SPECIAL PAYMENTS | | | | 14 |
| 15 | 18,663 | 20,049 | 48,000 | 15 | 7099 - OEM Subaccount Expenditures | 54,000 | 54,000 | 54,000 | 15 |
| 16 | | | | 16 | | | | | 16 |
| 17 | 18,663 | 20,049 | 48,000 | 17 | TOTAL SPECIAL PAYMENTS | 54,000 | 54,000 | 54,000 | 17 |
| 18 | | | | 18 | | | | | 18 |
| 19 | | | | 19 | INTERFUND TRANSFERS | | | | 19 |
| 20 | 250,000 | 250,000 | 0 | 20 | Transfer to Equipment Reserve Fund | 350,000 | 350,000 | 235,000 | 20 |
| 21 | | 0 | 0 | 21 | Transfer to Facilities Reserve Fund | 350,000 | 350,000 | 350,000 | 21 |
| 22 | | | | 22 | | | | | 22 |
| 23 | 250,000 | 250,000 | 0 | 23 | TOTAL TRANSFERS | 700,000 | 700,000 | 585,000 | 23 |
| 24 | 0 | 0 | 0 | 24 | General Contingency | 0 | 0 | 0 | 24 |
| 25 | 0 | 0 | 0 | 25 | TOTAL CONTINGENCY | 0 | 0 | 0 | 25 |
| 26 | | | | 26 | | | | | 26 |
| 27 | 2,287,157 | 2,200,585 | 2,907,198 | 27 | TOTAL EXPENDITURES | 3,923,136 | 3,923,136 | 3,923,136 | 27 |
| 28 | 518,025 | 524,612 | 639,303 | 28 | UNAPPROPRIATED ENDING FUND BALANCE | 606,303 | 606,303 | 606,303 | 28 |
| 29 | 2,805,182 | 2,725,197 | 3,546,501 | 29 | TOTAL | 4,529,440 | 4,529,440 | 4,529,440 | 29 |

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 2024-2025 | | | |
|-------------------------------|------------------------------|-----------------------------|---------------|--|--------------------------------|----------|------------------------------|----|
| Actual | | Adopted Budget 2023-2024 | | | Proposed | Approved | Adopted By Governing Body | |
| Second Preceding 2021-2022 | First Preceding 2022-2023 | | | | | | | |
| | | | | RESOURCES | | | | |
| | | | | Beginning Fund Balance: | | | | |
| 1 | 50,000 | 50,000 | 50,025 | 1 Cash on Hand*(cash basis),or | 52,002 | 52,002 | 52,002 | 1 |
| 2 | | | | 2 Working Capital*(accrual basis) | 0 | 0 | 0 | 2 |
| 3 | 5 | 5 | 50 | 3 Earnings from Investments (LGIP interest earned) | 2,704 | 2,704 | 2,704 | 3 |
| 4 | 0 | 0 | | 4 Transferred from general fund | 350,000 | 350,000 | 350,000 | 4 |
| 5 | | | | 5 | | | | 5 |
| 6 | | | | 6 | | | | 6 |
| 7 | | | | 7 | | | | 7 |
| 8 | | | | 8 | | | | 8 |
| 9 | 50,005 | 50,005 | 50,075 | 9 Total resources, except taxes to be levied | 404,706 | 404,706 | 404,706 | 9 |
| 10 | | | | 10 Taxes necessary to balance | | | | 10 |
| 11 | | | | 11 Taxes collected in year levied | | | | 11 |
| 12 | 50,005 | 50,005 | 50,075 | 12 TOTAL RESOURCES | 404,706 | 404,706 | 404,706 | 12 |
| 13 | | | | 13 REQUIREMENTS | | | | 13 |
| 14 | 0 | 0 | 50 | 14 Transfer to General Fund | | 0 | 0 | 14 |
| 15 | | | | 15 | | | | 15 |
| 16 | | | | 16 | | | | 16 |
| 17 | | | | 17 | | | | 17 |
| 18 | | | | 18 | | | | 18 |
| 19 | 0 | 0 | 50 | 19 Total Expenditures | 0 | 0 | 0 | 19 |
| 20 | 50,005 | 50,005 | 50,025 | 20 RESERVED FOR FUTURE EXPENDITURE | 404,706 | 404,706 | 404,706 | 20 |
| 21 | 50,005 | 50,005 | 50,025 | 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 2024-2025 | | |
|--------------------------------------|-----------------------------------|--------------------------------------|---------|---|--|--------------------------------|----------|------------------------------|
| Actual | | Adopted Supp. Budget 2023-2024 | | | | Proposed | Approved | Adopted By Governing Body |
| Second Preceding Year 2021 - 2022 | First Preceding Year 2022-2023 | | | | | | | |
| | | | | RESOURCES | | | | |
| | | | | Beginning Fund Balance: | | | | |
| 1 | 350,000 | 350,035 | 600,300 | 1 | Cash on Hand*(cash basis),or | 477,741 | 477,741 | 477,741 |
| 2 | 0 | 0 | 0 | 2 | Working Capital*(accrual basis) | | | |
| 3 | 35 | 52 | 100 | 3 | Earnings from Investments (LGIP interest earned) | 24,843 | 24,843 | 24,843 |
| 4 | 0 | 500,000 | 0 | 4 | Transferred from General Fund | 350,000 | 350,000 | 235,000 |
| 5 | | | | 5 | | | | |
| 6 | 350,035 | 850,087 | 600,400 | 6 | Total resources, except taxes to be levied | 852,584 | 852,584 | 737,584 |
| 7 | | | | 7 | Taxes necessary to balance | | | |
| 8 | | | | 8 | Taxes collected in year levied | | | |
| 9 | 350,035 | 850,087 | 600,400 | 9 | TOTAL RESOURCES | 852,584 | 852,584 | 737,584 |
| 10 | | | | 10 | REQUIREMENTS | | | |
| 11 | 0 | 0 | 0 | 11 | Radio Console & Transmitter Equipment | 0 | | |
| 12 | 0 | 0 | 0 | 12 | Communications & Security Equipment | 0 | | |
| 13 | 0 | 0 | 400,000 | 13 | Transfer to General Fund | 0 | 0 | 0 |
| 14 | | | | 14 | 8210 comm equipment | 0 | | |
| 15 | | | | 15 | 8220 office equipment | 0 | | |
| 16 | | | | 16 | | | | |
| 17 | 0 | 0 | 400,000 | 17 | Total Expenditures | 0 | 0 | 0 |
| 18 | 350,035 | 850,087 | 200,400 | 18 | RESERVED FOR FUTURE EXPENDITURE | 852,584 | 852,584 | 737,584 |
| 19 | 350,035 | 850,087 | 600,400 | 19 | TOTAL REQUIREMENTS | 0 | 0 | 0 |

*Includes Unappropriated Balance budgeted last year