

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	1,652,030	1,652,030
4	57	11	4	4020 - Interest	20	20	20
5	46,120	38,293	5	4043 - Previously levied taxes estimated to be received	109,780	109,780	109,780
6			6				-
7			7	OTHER RESOURCES			-
8	742,956	990,295	8	4010 - 9-1-1 Excise Tax	1,245,158	1,245,158	1,245,158
9	43,120	81,389	17	4016 - LGIP Investment Income	80,748	80,748	80,748
10	8,636	9,038	9	4025 - Tow Contract Fees	9,847	9,847	9,847
11	8,766	7,720	10	4030 - Miscellaneous Receipts(gifts, records duplication)	7,847	7,847	7,847
12	18,634	11,792	11	4040 - Other Revenue (ODF/ODFW/HERT in lieu of Taxes)	12,044	12,044	12,044
13	28,659	17,046	12	4500 - OEM Subaccount Funds	60,000	60,000	60,000
	22,926	166,977	13	4600 - Contract Service Fees	291,245	291,245	291,245
14	0	0	14	4800 - Grant Revenue	0	0	0
15	0	0	15	Transfer from Building Reserve Fund	0	0	0
16	0	0	16	Transfer from Equipment Reserve Fund	0	0	0
17	2,217,667	2,603,892	17	Total resources, except taxes to be levied	3,468,718	3,468,718	3,468,718
18		2,298,231	18	Taxes necessary to balance	2,442,381	2,442,381	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	5,911,100	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	123,600	140,000	140,000	2
3	110,677	130,126	3	Operations Manager	135,944	135,944	135,944	3
4	78,693	92,294	4	Communications Supervisor	110,544	110,544	110,544	4
5	0	0	5	Leads (2)	171,974	171,974	171,974	5
6	622,435	705,427	6	Full-time Dispatcher (15)	1,171,124	1,171,124	1,171,124	6
7	3,226	0	7	Part-time Dispatcher (0)	0	0	0	7
8	66,319	68,845	8	Half-time Dispatcher (1)	55,523	55,523	55,523	8
9	100,444	108,277	9	Business Manager	123,992	123,992	123,992	9
10	34,641	38,903	10	Support Specialist QA	43,311	43,311	43,311	10
11	39,206	82,525	11	6566-Overtime/Holiday Wages	134,315	134,315	134,315	11
12	24,373	20,618	12	6596-Social Security/Medicare/WBF	46,395	46,395	46,395	12
13	1,096	837	13	6570-Workers Compensation Insurance	2,300	2,300	2,300	13
14	231,599	253,367	14	6571-PERS (Retirement)	406,220	406,220	406,220	14
15	330,082	330,715	15	6572-Medical Insurance & HRA Veba	599,216	599,216	599,216	15
16	4,183	3,860	16	6573-Life & Long Term Disability Insurance	8,839	8,839	8,839	16
17	255	3,745	17	6574-EAP Insurance (Employee Assistance)	35,121	35,121	35,121	17
18	0	1,076	18	6575 - Unemployment Tax	15,000	15,000	15,000	18
19	2,315	5,763	19	6597-Recruitment	20,075	20,075	20,075	19
20	1,757,387	1,846,378	20	TOTAL PERSONNEL SERVICES	3,203,492	3,219,892	3,219,892	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	15,046	15,046	24
25	9,463	4,330	25	7020-Meals, Lodging & Misc. Travel Expenses	29,658	29,658	29,658	25
26	400	1,075	26	7021-Postage, Freight, Express	1,500	1,500	1,500	26
27	0	0	27	7023-Rental (All Other - Tools, Equip)	250	250	250	27
28	9,685	10,302	28	7024-General Telephone Expense	12,984	12,984	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			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	29,194	29,194	1
2	12,918	18,140	22,850	2	7003-Maintenance & Repair	30,050	34,140	34,140	2
3	13,562	15,563	19,382	3	7004-Business Insurance	22,975	22,975	22,975	3
4	1,404	1,859	1,680	4	7005-Publications & Legal Notices	800	800	800	4
5	7,090	9,069	14,230	5	7006-Dues & Subscriptions	33,899	33,899	33,899	5
6	76	0	500	6	7007-Licenses, Permits, Misc.	500	500	500	6
7	7,472	8,380	12,000	7	7008-Office Supplies & Expenses	12,000	12,000	12,000	7
8	3,894	3,552	6,550	8	7009-Recognition Events & Awards	8,900	8,900	8,900	8
9	4,591	9,303	11,900	9	7010-Board Training & Conferences	12,530	12,530	12,530	9
10	455	350	480	10	7011-Board Meeting Expenses	580	580	580	10
11	0	3,081	2,800	11	7012-Election Expenses	2,800	2,800	2,800	11
12	1,140	3,181	4,900	12	7013-Public Awareness	7,900	7,900	7,900	12
13	343	187	1,000	13	7014-Miscellaneous	1,000	1,000	1,000	13
14	429	2,257	5,300	14	7015-Office Equipment	12,400	12,400	12,400	14
15	896	9,514	18,480	15	7016-Communications Equipment	18,480	18,480	18,480	15
16	0	10	150	16	7017- Interest / Loan expense	150	150	150	16
17		2	0	17	7019-LGIP Fees/Redemptions	10	10	10	17
18	22,737	24,887	25,565	18	7028-Utilities	25,565	25,565	25,565	18
19	18,250	22,350	25,000	19	7029-Audit and Accounting Services	27,750	27,750	27,750	19
20	171,101	287,825	413,071	20	7030-Contract Services	404,423	404,423	404,423	20
21	0	0	1,000	21	7031-Legal Services	1,000	1,000	1,000	21
22	454	664	641	22	7032-Language Line	641	641	641	22
23	8,840	15,558	12,031	23	7033-Radio System Maintenance Fee - KIRG	14,056	14,056	14,056	23
24	13,885	59,789	29,900	24	7043-Legal Attorney Fees	40,500	40,500	40,500	24
25	325,773	518,953	737,582	25	TOTAL MATERIALS & SERVICES	767,541	771,631	771,631	25

DETAILED EXPENDITURES

LB-31

GENERAL FUND

HIS				EXPENDITURE DESCRIPTION			Budget for Next Year 2026-2027				
	Actual First Preceding 2023-2024	Actual First Preceding 2024-2025	Adopted Budget 2025-2026				Proposed	Approved	Adopted by Governing Body		
1				1	DEBT SERVICE						1
2	60,000	60,000	60,000	2	7840 - Zions Bank Loan - Principal			60,000	60,000	60,000	2
3	13,346	12,044	10,742	3	7841 - Zions Bank Loan - Interest			10,742	10,742	10,742	3
4	73,346	72,044	70,742	4	TOTAL DEBT SERVICE			70,742	70,742	70,742	4
5				5							5
6				6	CAPITAL OUTLAY						6
7	4,044	57,793	32,242	7	8220 - Office Equipment			31,000	41,196	41,196	7
8	169,705	128,201	43,352	8	8210 - Communications Equipment			28,000	28,000	28,000	8
9				9							9
10	173,749	185,995	75,594	10	TOTAL CAPITAL OUTLAY			59,000	69,196	69,196	10
11				11							11
12				12	SPECIAL PAYMENTS						12
13	19,629	14,076	75,600	13	7099 - OEM Subaccount Expenditures			60,000	60,000	60,000	13
14				14							14
15	19,629	14,076	75,600	15	TOTAL SPECIAL PAYMENTS			60,000	60,000	60,000	15
16				16							16
17				17	INTERFUND TRANSFERS						17
18	400,000	235,000	250,000	18	Transfer to Equipment Reserve Fund			390,000	359,314	359,314	18
19	0	350,000	250,000	19	Transfer to Facilities Reserve Fund			390,000	390,000	390,000	19
20				20							20
21	400,000	585,000	500,000	21	TOTAL TRANSFERS			780,000	749,314	749,314	21
22	0	0	0	22	General Contingency			0	0	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			4,940,774	4,940,774	4,940,774	25
26	524,612	1,281,331	724,322	26	UNAPPROPRIATED ENDING FUND BALANCE			970,326	970,326	970,326	26
27	3,274,495	4,503,776	5,109,219	27	TOTAL			5,911,100	5,911,100	5,911,100	27

FORM
LB-11E

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.

**RESERVE FUND - EQUIPMENT
RESOURCES AND REQUIREMENTS**

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	1,023,442	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	33,837	33,837	3
4	0	235,000	250,000	4	Transferred from General Fund	390,000	359,314	359,314	4
5				5					5
6	877,668	741,127	1,017,357	6	Total resources, except taxes to be levied	1,447,279	1,416,593	1,416,593	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	1,447,279	1,416,593	1,416,593	9
10				10	REQUIREMENTS				10
11	400,000	0	0	11	Transfer to General Fund	0	0	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	1,447,279	1,416,593	1,416,593	14
15	477,668	741,127	1,017,357	15	TOTAL REQUIREMENTS	0	0	0	15

*Includes Unappropriated Balance budgeted last year

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	683,669	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	18,827	18,827	3
4	0	350,000	250,000	4 Transferred from general fund	390,000	390,000	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	1,092,496	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	1,092,496	1,092,496	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	1,092,496	1,092,496	20
21	51,996	411,435	668,921	21 TOTAL REQUIREMENTS	0	0	0	21

*Includes Unappropriated Balance budgeted last year