



Board of Commissioners Finance Meeting Agenda  
June 25, 2019 ~ 10:00am ~ Room 214

**1. Call To Order & Those Present**

**2. Approve Minutes From Last Meeting**

**3. Miscellaneous Items**

- 1) CDD Fee Waiver Refunds - Stephanie Brown
- 2) Chemult cleanup - Tom Crist

**4. Business Agenda Items Issues**

There are inconsistencies in the presentation of information submitted on Business Meeting agenda items. The following are areas that need clarification:

a) **Fiscal impact.** Should this section contain information when the net fiscal impact is zero, i.e. revenues will be offset by an equal amount in expenditures? The fund to be charged should always be indicated, for both revenues and expenditures. Should GL numbers be provided? Should there be a comment regarding budget?

b) **Recommended Motion.** Should the fiscal impact be repeated within the recommended motion?

c) **Issue.** Better summation of the item in concise language (i.e. Matter of an Agreement with... rather than Agreement between XXX and XXX acting by and through xxx and authorize xxx to sign). No need to provide all of the language as detailed in the Background section.

d) **Uploaded Files/Documents.** One single PDF document should be uploaded to support the agenda item. Multiple documents should be combined into one, and only PDF format should be used for uploaded files.

e) How best to refresh/train responsible individuals on the proper format for agenda items?

Documents:

## 5. CAFFA Certification Letter

The Oregon Department of Revenue has issued their certification of Klamath County's participation in the CAFFA program for FY 2020. Based on this information, both the estimate of total available dollars for distribution and the Klamath County distribution rate are lower than the amounts forecast at the time of budget preparations. The estimated CAFFA revenue for FY 2020 based on the certification data is projected to be approximately \$28,000 less than the amount included in the approved budget. The projection represents a decline of approximately 2.4% over projected FY 2019 revenue (see below), which are also down from budget and CAFFA certification estimates from the prior year.

FY 2019 revenues, based on 3 quarters of actual year-to-date CAFFA receipts, are projected to fall short of budget by about \$70,000. The projection also represents a decline from the June, 2018 certification data of about \$31,000 (7%).

Documents:

[CAFFA GRANT PROJECTIONS FY 2019, 2020.PDF](#)  
[CERTIFICATION LETTER 06.11.2019.PDF](#)

## 6. Oregon Surplus Property Program

The Department of Administration recently distributed communication via email regarding the state program to sell vehicles, heavy equipment and other personal property that has a current value of \$1,000 or more.

Does Klamath County want to enter into an agreement to participate in the program (see sample IGA)?

Who/what department should administer participation in the program?

Reference existing Contracting Policy, Chapter 5 regarding disposition of surplus personal property.

Documents:

[SURPLUS PROPERTY.PDF](#)  
[CONTRACTING P-CHPT 5 DISPOSAL OF PERSONAL PROPERTY.PDF](#)  
[OR IGA SURPLUS PROPERTY CONTRACT.PDF](#)

## 7. PILT Settlement

A PILT payment was received on June 20, 2019, in the amount of \$3,204,149. Budgeted PILT revenue for FY 2018-2019 is \$910,000.

Finance has reached out to Federal and Oregon contacts to inquire about the payment amount. Additionally, inquiry with other counties was solicited via the google groups discussion network.

Questions to answer:

- a) Is the payment amount correct or is there the potential that some of it may be retracted?
- b) How to account for the receipt currently based on item a)?

Documents:

[PILT SETTLEMENT NOTICE.PDF](#)

## **8. Senior Center Funding Request**

Marc Kane addressed the Board of Commissioners at their Work Session on May 29 with a letter requesting funding requesting funding to help with maintenance and repairs needed at the Senior Center. The matter was deferred to this month's Finance meeting for further consideration.

The total need is estimated at approximately \$180,000, with a request for County assistance of \$25,000. The building is County-owned, but leased to the Senior Center for \$1/year with an agreement that the Senior Center assumes responsibility for repairs and maintenance. Funds are also being sought from the City (\$25,000 request), loans and grants, and public donations.

Documents:

[SENIOR CENTER FUNDING REQUEST.PDF](#)

## **9. Vehicle Allowances**

A review of the payroll computations related to personal use of County-owned vehicles was conducted.

Employees who are authorized to use a County vehicle to commute between their place of residence and job site on a regular basis must recognize taxable income for the personal use of that vehicle. HR Policy 811 outlines this and provides a list of authorized positions under Addendum 811-A. Use of a qualified County vehicle for commuting is excludable from income if specific requirements for the type of vehicle are met, as outlined in by the IRS in Reg. 1.274-5T (k);Reg. 1.132-5(h).

Based on this review, an adjustment to 2019 taxable income reporting is needed as follows:

- a) Correct the lease valuation for PW-Road vehicle commuting use.
- b) Correct the taxable income to include fuel at \$0.055 per personal mile for all employees electing the Transportation Fringe Benefit Lease Value Rule reporting.
- c) Consider revisions to HR Policy 811 and related form "Employee Election for Transportation Fringe Benefits".
- d) Revise the reporting template used to report personal miles and taxable lease value to payroll each pay period.
- e) Obtain updated Employee Election... forms to document changes in

lease valuation procedures and the addition of fuel valuation.

Vehicle lease valuation amounts must be updated as follows:

- 1) Every four calendar years;
- 2) When a change in County vehicle occurs;
- 3) When a vehicle is reassigned to a different employee.

Documents:

[VEHICLE ALLOWANCE ANALYSIS.PDF](#)  
[LEASE VALUE ANALYSIS.PDF](#)  
[2019 PR ADJMTS TO VEHICLE ALLOWANCES.PDF](#)  
[811 VEHICLE USE - 2015-10-23.DOCX](#)  
[EMPLOYEE ELECTION FOR TRANSPORTATION FRINGE BENEFITS.DOCX](#)

## 10. General Fund Data

Data representing information on General Fund activity.

Presenting a graph displaying the trend of change in cash balances year by year.

Documents:

[CASH COMPARISON JUN 2019.PDF](#)

## 11. Other County Business



Old Business:

NSG documentation received in support of payment reductions to \$190,000 promissory note.

EPaystub Conversion update

Open Gov updates  
Transparency  
Workforce

## 12. Adjournment

Audio recordings of all proceedings are available at the County Commissioners' office. The meeting facility is handicap accessible. Persons needing materials in alternate format or communication access, should telephone this office at 541-883-5100  (voice/TDD) or the ADA Coordinator at 541-883-4296  at least 48 hours in advance of the scheduled meeting.

Klamath County Commissioners' Weekly Calendar is subject to change without notice.  
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