

KLAMATH COUNTY, OREGON

Summary of Revenues and Expenditures Funded In Part By State Resources

Fiscal Year 2015 Adopted Budget

Below is a chart detailing Klamath County's spending on many of our major state-shared services and the source of funding for those services. This chart is being produced in compliance with the revised language of ORS 294.444.

Assessment and Taxation***	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
Revenues:				
- General Resources	1,726,822	1,775,955	2,019,649	3,348,493
- State Grants	417,062	426,177	426,935	492,227
- Federal Grants	-	-	-	-
- Other Resources	363,456	273,597	345,958	1,365,168
Expenditures	2,507,339	2,475,729	2,792,542	5,205,888
Community Corrections *				
Revenues:				
- General Resources	358,645	547,652	232,183	1,072,522
- State Grants	2,553,096	2,382,326	2,362,308	2,592,389
- Federal Grants	39,457	33,090	35,000	-
- Other Resources	347,571	267,540	245,670	311,925
Expenditures	3,298,769	3,230,607	2,875,161	3,976,836
District Attorneys				
Revenues:				
- General Resources	1,080,648	1,092,446	1,164,463	1,212,700
- State Grants	111,606	78,467	189,458	170,776
- Federal Grants	297,571	176,853	91,176	85,000
- Other Resources	150,199	193,679	87,437	118,650
Expenditures	1,640,025	1,541,445	1,532,534	1,587,126
Juvenile Corrections and Probation				
Revenues:				
- General Resources	1,268,806	1,157,632	1,110,344	1,370,013
- State Grants	185,475	179,106	214,516	219,000
- Federal Grants	79,038	80,282	122,000	27,000
- Other Resources	37,783	25,603	317,100	440,600
Expenditures	1,571,102	1,442,623	1,763,960	2,056,613
Public Health				
Revenues:				
- General Resources	635,976	1,051,935	270,000	362,581
- State Grants	739,447	755,041	1,079,040	519,841
- Federal Grants	1,034,231	1,009,377	638,700	882,469
- Other Resources	1,120,909	863,226	655,376	1,043,258
Expenditures	3,530,562	3,679,579	2,643,116	2,808,149
Mental Health and Chemical Dependency				
Revenues:				
- General Resources	1,473,147	2,679,229	2,045,178	1,833,118
- State Grants	8,831,943	8,513,740	7,327,491	1,173,634
- Federal Grants	440,570	141,739	141,347	232,224
- Other Resources	223,373	232,325	192,160	76,160
Expenditures	10,969,033	11,567,033	9,706,176	3,315,136

Summary of Revenues and Expenditures Funded In Part By State Resources Fiscal Year 2015 Adopted Budget

Veterans' Services	FY 2012 Actual	FY 2013 Actual	FY 2014 Adopted	FY 2015 Adopted
<i>Revenues:</i>				
- General Resources	55,431	77,182	70,000	70,000
- State Grants	47,055	49,003	10,440	10,440
- Federal Grants	-	-	-	-
- Other Resources	206,121	208,560	186,250	186,250
<i>Expenditures</i>	308,607	334,745	266,690	266,690
Roads **				
<i>Revenues:</i>				
- General Resources	174,626,888	106,474,439	99,582,309	90,072,375
- State Grants	4,473,734	4,464,251	4,545,000	4,545,000
- Federal Grants	5,767,048	6,624,557	767,000	817,000
- Other Resources	1,268,195	907,265	788,000	773,000
<i>Expenditures</i>	186,135,865	118,470,512	105,682,309	96,207,375
Economic Development				
<i>Revenues:</i>				
- General Resources	(8,282)	146,309	90,000	200,000
- Video Lottery Funds	265,550	279,272	250,000	280,000
- State Grants	-	-	-	-
- Federal Grants	-	-	-	-
- Other Resources	223	400	500	500
<i>Expenditures</i>	257,491	425,981	340,500	480,500

* Community Corrections maintained a contract with Lake County to manage their funds, until April 1, 2013. This fund includes funds for Lake County until that date.

** Roads funds 2012 actual is high relative to other years due to the consolidation of multiple funds.

***2015 Adopted added Finance and Clerk Funds due to receipt of A&T grant revenues

AFFIDAVIT OF PUBLICATION
STATE OF OREGON,
COUNTY OF KLAMATH

I, Linda Culp, Human Resources, being duly sworn, depose and say that I am the principle clerk of the publisher of the Herald and News, a newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at 2701 Foothills Blvd, Klamath Falls, OR 97603 in the aforesaid county and state; that I know from my personal knowledge that the Legal#15500 BUDGET HEARING KLAMATH COUNTY 4/14/14 a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for: 1

Insertion(s) in the following issues:
03/21/2014

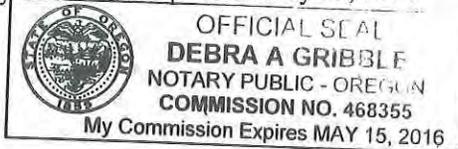
Total Cost: \$81.25

Linda Culp

Subscribed and sworn by Linda Culp before me on:
21st day of March in the year of 2014

Debra A Gribble

Notary Public of Oregon
My commission expires on May 15, 2016



NOTICE OF BUDGET COMMITTEE HEARING

A public meeting of the Budget Committee of Klamath County, State of Oregon, to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015, will be held at Klamath County Government Center, 305 Main Street, Hearing Room 219, Klamath Falls, Oregon. The meeting will take place on April 14, 2014 at 9:00 am. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after March 28, 2014 at the Klamath County Clerk's office at 305 Main Street, Klamath Falls, Oregon, between the hours of 9:00 a.m. and 4:00 p.m. A copy of this notice and the budget document will also be posted on the Klamath County website at: www.klamathcounty.org #15500 March 21, 2014.

THIS PAGE INTENTIONALLY LEFT BLANK

Klamath County Finance

Public Hearing Notices

NOTICE OF BUDGET COMMITTEE HEARING

A public meeting of the Budget Committee of **Klamath County**, State of Oregon, to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015, will be held at Klamath County Government Center, 305 Main Street, Hearing Room 219, Klamath Falls, Oregon. The meeting will take place on **April 14, 2014 at 9:00 am**. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after March 28, 2014 at the Klamath County Clerk's office at 305 Main Street, Klamath Falls, Oregon, between the hours of 9:00 a.m. and 4:00 p.m. A copy of this notice and the budget document will also be posted on the Klamath County website at: www.klamathcounty.org

NOTICE OF BUDGET COMMITTEE HEARING

A public meeting of the Budget Committee of **Klamath County Drainage Service District**, State of Oregon, to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015, will be held at Klamath County Government Center, 305 Main Street, Hearing Room 219, Klamath Falls, Oregon. The meeting will take place on **April 15, 2014 at 2:00 pm**. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after March 28, 2014 at the Klamath County Clerk's office at 305 Main Street, Klamath Falls, Oregon, between the hours of 9:00 a.m. and 4:00 p.m. A copy of this notice and the budget document will also be posted on the Klamath County website at: www.klamathcounty.org

NOTICE OF BUDGET COMMITTEE HEARING

A public meeting of the Budget Committee of **Klamath County Library Service District**, State of Oregon, to discuss the budget for the fiscal year July 1, 2014 to June 30, 2015, will be held at Klamath County Government Center, 305 Main Street, Hearing Room 219, Klamath Falls, Oregon. The meeting will take place on **April 15, 2014 at 1:00 pm**. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting

where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be inspected or obtained on or after March 28, 2014 at the Klamath County Clerk's office at 305 Main Street, Klamath Falls, Oregon, between the hours of 9:00 a.m. and 4:00 p.m. A copy of this notice and the budget document will also be posted on the Klamath County Library Service District website at: www.klamathlibrary.plinkit.org

AFFIDAVIT OF PUBLICATION
STATE OF OREGON,
COUNTY OF KLAMATH

I, Linda Culp, Human Resources, being duly sworn,
depose and say that I am the principle clerk of the
publisher of the Herald and News, a newspaper in
general circulation, as defined by Chapter 193 ORS,
printed and published at 2701 Foothills Blvd,
Klamath Falls; OR 97603 in the aforesaid county and
state; that I know from my personal knowledge that the
Legal#15689 LB-1

KLAMATH COUNTY

a printed copy of which is hereto annexed, was published
in the entire issue of said newspaper for: 1

Insertion(s) in the following issues:
06/04/2014

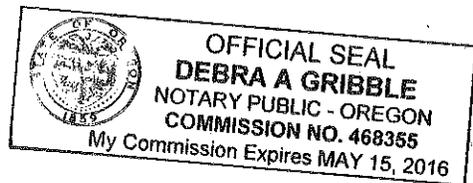
Total Cost: \$1081.49

Linda Culp

Subscribed and sworn by Linda Culp before me on:
4th day of June in the year of 2014

Debra A Gribble

Notary Public of Oregon
My commission expires on May 15, 2016



THIS PAGE INTENTIONALLY LEFT BLANK

FORM LB-1

NOTICE OF BUDGET HEARING

A public hearing of the KLAMATH COUNTY BOARD OF COMMISSIONERS will be held on JUNE 17, 2014 at 9:30 am at KLAMATH COUNTY GOVERNMENT CENTER, 305 MAIN STREET, HEARING ROOM 219, KLAMATH FALLS, OREGON. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2014 as approved by the Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Klamath County Clerk's office at 305 Main Street, Klamath Falls, Oregon, between the hours of 9:00 am and 4:00 pm. This budget is for an annual period. This budget was prepared on a basis of accounting that is the same as used in the preceding year.

Contact: Jason Link, Chief Financial Officer

Telephone: (541) 883-4202

Email: jlink@co.klamath.or.us

TOTAL OF ALL FUNDS	Actual Amount 2012-13	Adopted Budget This Year 2013-14	Approved Budget Next Year 2014-15
FINANCIAL SUMMARY - RESOURCES			
Beginning Fund Balance/Net Working Capital	\$135,380,333	\$127,792,998	\$118,146,965
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	19,684,940	20,444,706	19,972,720
Federal, State and All Other Grants, Gifts, Allocations and Donations	29,792,524	23,000,798	14,101,373
Revenue from Bonds and Other Debt	1,299,358	808,200	308,000
Interfund Transfers / Internal Service Reimbursements	26,146,726	18,177,736	17,381,146
All Other Resources Except Property Taxes	2,648,831	2,548,515	2,504,849
Property Taxes Estimated to be Received	9,002,160	8,908,000	8,989,000
Total Resources	\$223,954,872	\$201,680,953	\$181,404,053
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	\$27,924,775	\$28,293,839	\$28,983,086
Materials and Services	31,757,811	34,037,466	28,799,969
Capital Outlay	4,543,145	7,375,683	7,568,126
Debt Service	1,316,309	825,400	321,200
Interfund Transfers	26,176,285	18,177,736	17,381,146
Contingencies	0	28,500,639	18,646,642
Unappropriated Ending Balance and Reserved for Future Expenditure	132,236,547	84,470,190	79,703,884
Total Requirements	\$223,954,872	\$201,680,953	\$181,404,053
FINANCIAL SUMMARY- REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program			
FTE for that unit or program			
Treasurer (111)	\$44,331	\$56,942	\$403,726
FTE	0.50	0.52	0.52
Assessor (112)	\$987,223	\$1,025,615	\$1,026,794
FTE	11.00	10.00	11.25
Tax Collector (113)	\$344,047	\$498,631	\$798,704
FTE	2.42	2.77	3.63
Internal Support Services (151)	\$6,841,392	\$8,099,665	\$7,016,660
FTE	24.09	24.94	23.75
Tourism (160)	\$1,895,704	\$1,668,487	\$1,797,193
FTE	-	-	-
Commissioners (161)	\$338,353	\$346,213	\$353,772
FTE	3.00	3.00	3.00
Clerk (162)	\$692,071	\$807,204	\$905,606
FTE	5.92	5.00	5.00
Justice Court (169)	\$203,834	\$186,708	\$184,588
FTE	2.50	2.00	2.00
District Attorney (170)	\$1,541,445	\$1,741,741	\$1,587,126
FTE	14.25	13.75	17.50
Community Corrections (175)	\$3,250,853	\$4,225,939	\$3,976,836
FTE	18.75	19.25	23.50
Sheriff (211)	\$8,815,967	\$9,758,461	\$9,996,831
FTE	80.52	81.07	86.44
Commission on Children & Families (230)	\$520,414	\$406,123	\$0
FTE	2.98	0.50	-
Juvenile (231)	\$1,442,623	\$1,763,960	\$2,056,613
FTE	20.82	25.81	26.88
Dog Control (251)	\$273,792	\$287,602	\$322,118
FTE	2.96	2.48	2.48
Community Development (260)	\$1,880,748	\$1,776,929	\$1,631,373
FTE	19.33	16.05	16.22
Emergency Management (271)	\$112,711	\$120,288	\$120,288
FTE	0.60	0.60	0.70
Public Works (310)	\$121,743,119	\$110,982,309	\$98,720,375
FTE	48.50	51.98	46.98
Veterans (413)	\$334,745	\$266,690	\$266,690
FTE	3.00	3.40	3.00
Public Health (440)	\$3,679,578	\$2,982,348	\$2,808,149
FTE	26.13	23.72	25.35
Mental Health (451)	\$11,552,832	\$5,708,020	\$3,315,136
FTE	71.65	67.37	11.75
Solid Waste (510)	\$18,160,872	\$12,814,977	\$12,848,755

FTE	29.27	30.18	34.03
Museum (552)	\$790,667	\$727,225	\$795,362
FTE	5.63	6.88	6.81
Parks (570)	\$443,836	\$360,800	\$355,600
FTE	1.38	1.38	1.58
Capital Projects (580)	\$4,320,812	\$3,274,410	\$2,583,474
FTE	-	-	-
Maintenance (585)	\$4,030,861	\$2,790,055	\$2,690,387
FTE	7.00	7.00	7.00
OSU Extension (591)	\$241,581	\$222,171	\$207,578
FTE	2.00	1.70	1.75
OSU Experiment Station (592)	\$132,929	\$117,030	\$112,534
FTE	1.96	1.96	1.00
Fairgrounds (593)	\$1,338,349	\$1,225,471	\$1,164,538
FTE	6.40	7.10	7.00
Weed Control (594)	\$458,161	\$408,000	\$412,150
FTE	2.00	2.00	3.50
Taylor Grazing (596)	\$3,132	\$4,000	\$4,000
FTE	-	-	-
Watermaster (597)	\$77,112	\$80,936	\$81,540
FTE	1.00	1.00	1.00
External Support Services (711)	\$1,286,830	\$1,386,754	\$1,412,285
FTE	36.72	33.80	33.80
Law Library (712)	\$132,096	\$154,013	\$158,023
FTE	-	-	-
Surveyor (760)	\$1,171,949	\$1,189,035	\$1,203,091
FTE	0.30	0.30	0.30
County Schools (769)	\$3,359,109	\$2,265,200	\$565,200
FTE	-	-	-
Risk Management (770)	\$4,099,145	\$4,522,634	\$3,516,451
FTE	1.50	1.50	1.50
Property Sales (780)	\$422,392	\$502,867	\$539,507
FTE	.96	0.73	-
Economic Development (785)	\$3,214,220	\$2,770,700	\$2,562,000
FTE	-	-	-
Non-Departmental / Non-Program	\$13,775,037	\$14,154,850	\$12,903,000
FTE	-	-	-
Total Requirements	\$223,954,872	\$201,680,953	\$181,404,053
Total FTE	454.99	449.74	407.72

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING

The significant changes in the sources of financing relate to decreases in beginning fund balance, federal, state and other grants, interfund transfers and the closure of the Mental Health Department. Beginning fund balance is decreasing for spending in excess of current revenues. Federal, state and other grants are decreasing primarily due to the Secure Rural Schools Act and other grants not being reauthorized at the United States Federal Government. Interfund transfers are decreasing as the County reduces the number of operating funds, those resources are no longer budgeted as expenses and revenues in two funds.

The significant changes in activities for the 2014-15 fiscal year budget compared to the 2013-14 amended fiscal year budget relate to the following changes: The change in the **treasurer and tax collector** departments primarily relates to a change in the allocation of internal service fees. The internal service allocation change incorporates the volume of funds flowing through all County Departments. The change in **commission on children and families** relates to the change in the state funding that has eliminated the local commission funding and services. The change in the **community development** department relates to staffing level reductions based on anticipated revenues and service levels. The change in the **Sheriff's Office** is due to an increase in jail capacity related to a **community corrections** grant and the addition of **court security** to the department. The change in the **public works** department is due to reduced funding for the Secure Rural Schools Act not being renewed at the federal level and transfers to the general fund for Sheriff Patrol operations. The change in the **mental health** department relates to the closure of mental health services, except for developmental disabilities. The change in the **capital projects reserve** department is due to the completion of the OSU extension remodel. The change in the **county schools** department relates to reduced funding for the Secure Rural Schools Act not being renewed at the federal level. The change in the **non-departmental / non-program** department relates to reduced funding in the general fund for the Secure Rural Schools Act not being renewed at the federal level and reduced beginning fund balance for spending in prior years.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Imposed
Permanent Rate Levy (rate limit \$1.7326 per \$1,000)	\$1.73260	\$1.73260	\$1.73260
Local Option Levy	\$0.05000	\$0.05000	\$0.05000
Levy For General Obligation Bonds	\$-	\$-	\$-

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized But Not Incurred on July 1,
General Obligation Bonds	\$-	\$-
Other Bonds	\$-	\$-
Other Borrowings	\$123,322	\$-
Total	\$123,322	\$-

#15689 June 04, 2014

AGENDA REPORT
BOARD OF COUNTY COMMISSIONERS

BR 2014-55

AGENDA CATEGORY: BUDGET RESOLUTION **ITEM NO:** L.1

ORIGINATING DEPARTMENT: BUDGET OFFICE

DATE ACTION REQUESTED: JUNE 17, 2014 **DATE ACTION TAKEN:**

ISSUE: In the Matter of Adoption of the Klamath County Budget for Fiscal Year 2014-2015 and Making Appropriations

BACKGROUND & CONCLUSIONS: The Budget Committee approved the budget on May 28, 2014. A public hearing was advertised and held on June 17, 2014 and final adjustments to the budget were made according to Oregon Statute 294.435(1). The Board of County Commissioners approves and appropriates the budget for fiscal year 2014-2015 effective July 1, 2014.

FISCAL IMPACT: \$101,700,169 for Fiscal year 2014-2015

RECOMMENDED MOTION: The Board of County Commissioners hereby adopts the budget for fiscal year 2014-2015 now on file with Klamath County Board of Commissioners in the sum of \$101,700,169. The Board of County Commissioners resolves that the amounts for the fiscal year beginning July 1, 2014, and for the purposes specified in the resolution are hereby appropriated.

DEPARTMENT HEAD APPROVAL: _____
BUDGET OFFICER APPROVAL: *JH 6/2/2014*
CONTRACT SPECIALIST APPROVAL: _____
COUNTY COUNSEL REVIEW: _____
COMMISSIONER LIAISON APPROVAL: *James Bellet 6/16/2014*

APPROVED THIS _____ **DAY OF** _____

by the Klamath County Board
of Commissioners

CERTIFIED by _____
Recording Secretary

DISTRIBUTION:

1 - ORIGINAL - CLERK

- ORIGINAL - _____

1 - PROCEEDINGS

1 - FILE

1 - FINANCE

1 -

1 -

1 -

Total: _____

THIS PAGE INTENTIONALLY LEFT BLANK

BOARD OF COUNTY COMMISSIOINERS
KLAMATH COUNTY, OREGON

IN THE MATTER OF THE ADOPTION)
OF THE KLAMATH COUNTY BUDGET)
FOR FISCAL YEAR 2014-2015 AND)
MAKING APPROPRIATIONS)

BUDGET RESOLUTION NO. 2014-055

WHEREAS, the Klamath County, Oregon budget for fiscal year 2014-2015 has been prepared and published as prescribed by law; and

WHEREAS, the Budget Committee approved the budget on May 28, 2014; and

WHEREAS, a public hearing was advertised and held on June 17, 2014; and

WHEREAS, final adjustments to the budget were made according to ORS 294.435(1);

THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Klamath County, Oregon hereby adopts the budget approved by the Klamath County, Oregon Budget Committee on May 28, 2014 as amended in the total sum of \$115,015,785 as contained in the budget document on file in the office of County Commissioners;

BE IT FURTHER RESOLVED, that the amounts for the fiscal year beginning July 1, 2014 and for the purposes shown below are hereby appropriated as follows:

GENERAL FUND (100)	
Treasurer (111)	
Personnel Services	\$34,897
Materials and Services	368,829
Total	\$403,726
Assessor (112)	
Personnel Services	\$655,031
Materials and Services	371,763
Total	\$1,026,794
Tax Collector (113)	
Personnel Services	\$281,504
Materials and Services	517,200
Total	\$798,704
Commissioners (161)	
Personnel Services	\$295,956
Materials and Services	57,816
Total	\$353,772
Clerk Elections (162/163)	
Personnel Services	\$163,478
Materials and Services	139,595
Transfers	50,000
Total	\$353,073

Clerk Recording (162/164)	
Personnel Services	\$193,757
Materials and Services	89,542
Transfers	121,067
Total	\$404,366
Justice Court (169)	
Personnel Services	\$115,248
Materials and Services	69,340
Total	\$184,588
District Attorney (170/171)	
Personnel Services	\$1,131,558
Materials and Services	209,054
Capital Outlay	15,000
Transfers	14,332
Total	\$1,369,944
Sheriff Administration (211/101)	
Personnel Services	\$278,285
Materials and Services	69,117
Total	\$347,402
Sheriff Patrol (211/212)	
Personnel Services	\$2,260,588
Materials and Services	626,550
Transfers	46,183
Total	\$2,933,321
Sheriff Corrections (211/213)	
Personnel Services	\$3,569,863
Materials and Services	1,346,387
Transfers	11,535
Total	\$4,927,785
Sheriff Civil (211/214)	
Personnel Services	\$527,632
Materials and Services	125,213
Transfers	17,193
Total	\$670,038
Juvenile Administration (231/101)	
Personnel Services	\$158,410
Materials and Services	27,723
Total	\$186,133
Juvenile Probation (231/232)	
Personnel Services	\$584,033
Materials and Services	81,286
Total	\$665,319

Juvenile Detention (231/233)		
Personnel Services		\$564,437
Materials and Services		195,724
Total		\$760,161

Juvenile Youth Inspiration Program (231/234)		
Personnel Services		\$151,971
Materials and Services		41,279
Transfers		251,750
Total		\$445,000

Emergency Management (271)		
Personnel Services		\$39,255
Materials and Services		77,314
Transfers		3,719
Total		\$120,288

OSU Extension (591)		
Personnel Services		\$94,772
Materials and Services		112,806
Total		\$207,578

Experiment Station (592)		
Personnel Services		\$53,483
Materials and Services		27,823
Total		\$81,306

Watermaster (597)		
Personnel Services		\$58,657
Materials and Services		22,883
Total		\$81,540

Non-Departmental (000)		
Materials and Services		\$574,669
Transfers		10,870,413
Operating Contingency		177,918
Total		\$11,623,000

TOTAL GENERAL FUND		\$27,943,838
---------------------------	--	---------------------

	INTERNAL SERVICES (150)	
Administration (151/101)		
Personnel Services		\$147,489
Materials and Services		25,589
Total		\$173,078

Human Resources (151/102)		
Personnel Services		\$265,520
Materials and Services		163,536
Total		\$429,056

County Counsel (151/103)		
Personnel Services		\$234,702
Materials and Services		69,414
Total		\$304,116
Finance (151/104)		
Personnel Services		\$493,871
Materials and Services		507,878
Transfers		3,000
Total		\$1,004,749
Information Technology (151/105)		
Personnel Services		\$629,538
Materials and Services		288,584
Total		\$918,122
Geographic Information Systems (151/106)		
Personnel Services		\$124,138
Materials and Services		172,216
Total		\$296,354
Multi-media (151/107)		
Personnel Services		\$62,711
Materials and Services		28,655
Total		\$91,366
Non-Departmental (151/000)		
Transfers		\$2,544,378
Operating Contingency		204,298
Total		\$2,748,676
Steering Committee (560)		
Materials and Services		\$325,943
Capital Outlay		25,000
Total		\$350,943
Equipment (580)		
Transfers		\$30,000
Total		\$30,000
TOTAL INTERNAL SERVICES FUND		\$6,346,460
	EXTERNAL SERVICES (151)	
Library Service District (711)		
Personnel Services		\$1,407,053
Materials and Services		5,232
Total		\$1,412,285
TOTAL EXTERNAL SERVICES FUND		\$1,412,285

VETERANS SERVICE (212)		
Veterans Service (413)		
Personnel Services		\$190,732
Materials and Services		57,059
Operating Contingency		18,899
Total		\$266,690
TOTAL VETERANS SERVICE FUND		\$266,690
DISTRICT ATTORNEY SPECIAL REVENUE (222)		
Support Enforcement (170/172)		
Personnel Services		\$116,615
Materials and Services		13,717
Total		\$130,332
Domestic Violence (170/173)		
Materials and Services		\$85,050
Total		\$85,050
Enforcement (170/174)		
Materials and Services		\$1,800
Total		\$1,800
TOTAL DISTRICT ATTORNEY SPECIAL REVENUE FUND		\$217,182
TOURISM COMPETITIVE GRANTS (226)		
Tourism (160)		
Materials and Services		\$186,000
Operating Contingency		160,193
Total		\$346,193
TOTAL TOURISM COMPETITIVE GRANTS FUND		\$346,193
SHERIFF SPECIAL REVENUE (229)		
Marine (211/215)		
Personnel Services		\$200,956
Materials and Services		60,357
Capital Outlay		40,000
Operating Contingency		28,140
Total		\$329,453
Sheriff Special Revenue (211/216)		
Materials and Services		\$172,801
Total		\$172,801
Search and Rescue (211/217)		
Materials and Services		\$62,683
Total		\$62,683

Court Security (211/219)		
Personnel Services		\$81,407
Materials and Services		4,094
Operating Contingency		401
Total		\$85,902

TOTAL SHERIFF SPECIAL REVENUE **\$650,839**

	ROAD DEPARTMENT (230)	
Road Operating (310/311)		
Personnel Services		\$4,392,770
Materials and Services		6,273,291
Capital Outlay		240,000
Transfers		400,000
Operating Contingency		2,469,939
Total		\$13,776,000

Bicycle Trails (310/313)		
Materials and Services		\$7,000
Capital Outlay		79,000
Total		\$86,000

Road Reserves (310/315)		
Materials and Services		\$10,000
Capital Outlay		5,600,000
Transfers		1,700,000
Operating Contingency		10,000,000
Total		\$17,310,000

Equipment (580)		
Capital Outlay		\$375,250
Total		\$375,250

TOTAL ROAD DEPARTMENT FUND **\$31,547,250**

	TAYLOR GRAZING (280)	
Taylor Grazing (596)		
Materials and Services		\$4,000
Total		\$4,000

TOTAL TAYLOR GRAZING FUND **\$4,000**

	TITLE III (285)	
Federal Title III Original (301/501)		
Materials and Services		\$92,000
Operating Contingency		611,000
Total		\$703,000

Federal Title III New (301/502)		
Materials and Services		\$353,000
Operating Contingency		325,000
Total		\$678,000

O&C Title III Original (302/501)		
Materials and Services		\$95,000
Operating Contingency		102,500
Total		\$197,500

O&C Title III New (301/502)		
Materials and Services		\$75,000
Operating Contingency		73,000
Total		\$148,000

TOTAL FEDERAL FOREST TITLE III FUND **\$1,726,500**

KLAMATH FALLS STREETS (315)

Klamath Falls Streets (310/314)		
Materials and Services		\$2,513,000
Total		\$2,513,000

TOTAL KLAMATH FALLS STREETS FUND **\$2,513,000**

SURVEYOR (437)

Surveyor (760/761)		
Personnel Services		\$11,427
Materials and Services		11,164
Total		\$22,591

Corner Restoration (760/762)		
Personnel Services		\$11,427
Materials and Services		168,073
Transfers		1,000
Total		\$180,500

TOTAL SURVEYOR FUND **\$203,091**

EQUIPMENT RESERVE (438)

Equipment (580)		
Capital Outlay		\$159,000
Debt Service		123,000
Transfers		233,040
Operating Contingency		317,053
Total		\$832,093

TOTAL EQUIPMENT RESERVE FUND **\$832,093**

FACILITY SERVICES (439)

Equipment (580)		
Capital Outlay		\$26,000
Total		\$26,000

Maintenance (585)		
	Personnel Services	\$489,634
	Materials and Services	1,327,839
	Transfers	144,881
	Operating Contingency	123,533
	Total	\$2,085,887

TOTAL FACILITY SERVICES FUND **\$2,111,887**

CAPITAL PROJECTS RESERVE (440)

Non-Departmental (000)		
	Capital Outlay	\$307,000
	Operating Contingency	383,381
	Total	\$690,381

TOTAL CAPITAL PROJECTS RESERVE FUND **\$690,381**

PARKS (465)

Parks Reserve (570/571)		
	Capital Outlay	\$0
	Total	\$0

Parks (570/572)		
	Personnel Services	\$79,937
	Materials and Services	50,961
	Transfers	8,500
	Operating Contingency	27,902
	Total	\$167,300

TOTAL PARKS FUND **\$167,300**

SOLID WASTE (520)

Solid Waste (510/511)		
	Personnel Services	\$1,930,247
	Materials and Services	2,335,332
	Transfers	30,000
	Operating Contingency	853,321
	Total	\$5,148,900

Landfill Closure (510/514)		
	Materials and Services	\$0
	Total	\$0

Equipment (580)		
	Capital Outlay	\$661,876
	Total	\$661,876

TOTAL SOLID WASTE FUND **\$5,810,776**

WEED CONTROL (530)

Equipment (580)		
	Capital Outlay	\$25,000
	Total	\$25,000

Weed Control (594)		
	Personnel Services	\$192,149
	Materials and Services	95,056
	Transfers	10,000
	Operating Contingency	19,945
	Total	\$317,150

TOTAL WEED CONTROL FUND **\$342,150**

EXPERIMENT STATION (602)

Experiment Station (592/391)		
	Materials and Services	\$15,417
	Transfers	6,308
	Operating Contingency	9,503
	Total	\$31,228

TOTAL EXPERIMENT STATION FUND **\$31,228**

COMMUNITY DEVELOPMENT (603)

Planning (260/261)		
	Personnel Services	\$189,310
	Materials and Services	72,746
	Total	\$262,056

Building (260/262)		
	Personnel Services	\$951,717
	Materials and Services	187,012
	Total	\$1,138,729

Onsite (260/263)		
	Personnel Services	\$115,255
	Materials and Services	34,798
	Total	\$150,053

Violations (260/264)		
	Transfers	\$8,643
	Total	\$8,643

Enforcement (260/265)		
	Personnel Services	\$53,561
	Materials and Services	18,331
	Total	\$71,892

TOTAL COMMUNITY DEVELOPMENT FUND **\$1,631,373**

PROPERTY SALES (604)

Property (780)		
	Materials and Services	\$278,710
	Transfers	1,000
	Operating Contingency	39,797
	Total	\$319,507

TOTAL PROPERTY SALES FUND **\$319,507**

MUSEUM (605)		
Museum Operations (552/553)		
Personnel Services		\$276,392
Materials and Services		147,618
Operating Contingency		40,352
Total		\$464,362
Museum Reserve (552/553)		
Materials and Services		\$115,000
Operating Contingency		129,000
Total		\$244,000
TOTAL MUSEUM FUND		\$708,362
ECONOMIC DEVELOPMENT (610)		
Economic Development (785)		
Materials and Services		\$231,000
Operating Contingency		249,500
Total		\$480,500
TOTAL ECONOMIC DEVELOPMENT FUND		\$480,500
COMMUNITY CORRECTIONS (613)		
Klamath County (175/282)		
Personnel Services		\$1,972,945
Materials and Services		1,416,841
Transfers		57,146
Operating Contingency		125,000
Total		\$3,571,932
Local Alcohol & Drug Planning Committee (175/284)		
Materials and Services		\$33,600
Operating Contingency		214,150
Total		\$247,750
TOTAL COMMUNITY CORRECTIONS		\$3,819,682
RISK MANAGEMENT (640)		
Risk Management (770)		
Personnel Services		\$89,962
Materials and Services		1,598,276
Transfers		1,000
Operating Contingency		327,213
Total		\$2,016,451
TOTAL RISK MANAGEMENT FUND		\$2,016,451
COUNTY SCHOOLS (650)		
County Schools (769)		
Materials and Services		\$565,200
Total		\$565,200
TOTAL COUNTY SCHOOLS FUND		\$565,200

DOG CONTROL (710)		
Dog Control (251)		
	Personnel Services	\$169,702
	Materials and Services	152,416
	Total	\$322,118
TOTAL DOG CONTROL FUND		\$322,118
 PUBLIC HEALTH (720)		
Environmental Health (440/441)		
	Personnel Services	\$278,695
	Materials and Services	67,117
	Total	\$345,812
Clinic Nursing (440/444)		
	Personnel Services	\$421,174
	Materials and Services	279,098
	Operating Contingencies	55,283
	Total	\$755,555
Nursing Outreach (440/447)		
	Personnel Services	\$159,291
	Materials and Services	174,318
	Operating Contingencies	59,928
	Total	\$393,537
Women & Infants (440/448)		
	Personnel Services	\$328,940
	Materials and Services	84,055
	Operating Contingencies	8,534
	Total	\$421,529
Health Promotion Disease Prevention (440/449)		
	Personnel Services	\$219,006
	Materials and Services	88,686
	Operating Contingencies	17,422
	Total	\$325,114
Vital Records (440/453)		
	Personnel Services	\$43,589
	Materials and Services	7,411
	Total	\$51,000
Emergency Preparedness (440/479)		
	Personnel Services	\$67,479
	Materials and Services	17,521
	Operating Contingencies	1,109
	Total	\$86,109

Children & Family Prevention (440/485)	
Personnel Services	\$90,101
Materials and Services	294,076
Operating Contingencies	45,316
Total	\$429,493

TOTAL PUBLIC HEALTH FUND **\$2,808,149**

MENTAL HEALTH (730)

Administration (451/101)	
Materials and Services	\$141,445
Operating Contingency	498,355
Total	\$639,800

Developmental Disabilities Case Management (451/466)	
Personnel Services	\$848,313
Materials and Services	505,664
Transfers	10,000
Operating Contingency	841,881
Total	\$2,205,858

Reach Properties (451/473)	
Materials and Services	\$12,000
Debt Service	13,200
Operating Contingency	16,826
Total	\$42,026

TOTAL MENTAL HEALTH FUND **\$2,887,684**

FAIRGROUNDS (740)

Fairground Operations (593/598)	
Personnel Services	\$432,516
Materials and Services	390,287
Capital Outlay	15,000
Debt Service	185,000
Total	\$1,022,803

Fair (593/599)	
Materials and Services	\$119,331
Operating Contingencies	22,404
Total	\$141,735

TOTAL FAIRGROUNDS FUND **\$1,164,538**

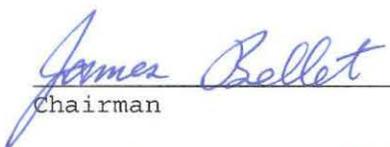
LAW LIBRARY (760)

Law Library (712)	
Materials and Services	\$57,166
Operating Contingency	15,850
Total	\$73,016

TOTAL LAW LIBRARY FUND **\$73,016**

	CLERK 5% STORAGE (9305)	
Clerk (162)	Transfers	\$36,000
	Total	\$36,000
TOTAL CLERK 5% STORAGE FUND		\$36,000
	CLERK OVERPAYMENT (9334)	
Clerk (162)	Materials and Services	\$1,000
	Transfers	5,000
	Total	\$6,000
TOTAL CLERK OVERPAYMENT FUND		\$6,000
	INTEROPERABLE RADIO COMMUNICATIONS (9345)	
Sheriff Interoperable Radio Communications (211/218)	Materials and Services	\$214,650
	Operating Contingency	2,796
	Total	\$217,446
TOTAL INTEROPERABLE RADIO COMMUNICATIONS FUND		\$217,446
	PERS RESERVE (9347)	
Non-Departmental (000)	Operating Contingencies	\$30,000
	Total	\$30,000
TOTAL PERS RESERVE FUND		\$30,000
	TRANSIENT ROOM TAX (9700)	
Tourism (160)	Materials and Services	\$685,942
	Transfers	765,058
	Total	\$1,451,000
TOTAL TRANSIENT ROOM TAX FUND		\$1,451,000
TOTAL ALL FUNDS		\$101,700,169

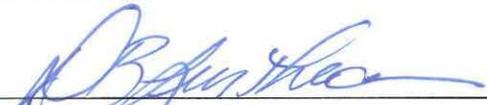
DONE AND DATED THE 17th DAY OF JUNE, 2014.



 Chairman



 Commissioner



 Commissioner

THIS PAGE INTENTIONALLY LEFT BLANK

AGENDA REPORT
BOARD OF COUNTY COMMISSIONERS

BR 2014-056

AGENDA CATEGORY: BUDGET RESOLUTION **ITEM NO:** *L.2*

ORIGINATING DEPARTMENT: BUDGET OFFICE

DATE ACTION REQUESTED: JUNE 17, 2014 **DATE ACTION TAKEN:**

ISSUE: In the Matter of Imposing and Categorizing Taxes of Klamath County, Oregon for Fiscal Year 2014-2015

BACKGROUND & CONCLUSIONS: The Klamath County, Oregon budget for fiscal year 2014-2015 was adopted on June 17, 2014 for the fiscal year beginning July 1, 2014 that contains ad valorem tax at the rate of \$1.69360 per \$1,000 of assessed value for the General Fund, \$0.03900 per \$1,000 of assessed value for the Veterans Service Fund and \$0.05000 per \$1,000 of assessed value for the Museum Fund. The Board of Commissioners is required to adopt a resolution imposing and categorizing the tax for the tax year 2014-2015 upon the assessed value of all taxable property within Klamath County.

FISCAL IMPACT: \$8,596,000 Estimated Ad Valorem Property Taxes for Fiscal year 2014-2015

RECOMMENDED MOTION: The Board of Commissioners hereby imposes the taxes provided for in the adopted budget at the rate of \$1.73260 per \$1,000 of assessed value for a permanent rate levy for operations and \$0.05000 per \$1,000 of assessed value for a local option rate levy for the Museum Fund for the tax year 2014-2015 upon the assessed value of all taxable property within Klamath County effective July 1, 2014. The Board of Commissioners hereby categorizes the taxes as General Fund at the rate of \$1.69360 per \$1,000 of assessed value, Veterans Service Fund at the rate of \$0.03900 per \$1,000 of assessed value, and Museum Fund at the rate of \$0.05000 per \$1,000 of assessed value.

DEPARTMENT HEAD APPROVAL: _____

BUDGET OFFICER APPROVAL: *JH 6/2/2014* _____

CONTRACT SPECIALIST APPROVAL: _____

COUNTY COUNSEL REVIEW: _____

COMMISSIONER LIAISON APPROVAL: *James Bellet 6/16/2014* _____

APPROVED THIS _____ DAY OF _____

by the Klamath County Board
of Commissioners

CERTIFIED by _____
Recording Secretary

DISTRIBUTION:
1 - ORIGINAL - CLERK
- ORIGINAL - _____
1 - PROCEEDINGS
1 - FILE
1 - FINANCE
1 -
1 -
1 -
Total: _____

THIS PAGE INTENTIONALLY LEFT BLANK

BOARD OF COUNTY COMMISSIONERS
KLAMATH COUNTY, OREGON

IN THE MATTER OF IMPOSING)
TAXES FOR THE 2014-2015 FISCAL)
YEAR)

BUDGET RESOLUTION NO. 2014-056

WHEREAS, the Klamath County, Oregon budget for fiscal year 2014-2015 has been duly prepared and published as prescribed by law; and

WHEREAS, the Budget Committee on May 28, 2014 approved the imposition of taxes at the rate of \$1.7326 per \$1,000 of assessed value for general operations and \$0.0500 per \$1,000 of assessed value for Museum local option levy; and categorized the taxes to the General Fund (\$1.69360), Veterans Service Fund (\$0.03900) and Museum Fund (\$0.05000); and

WHEREAS, the Board of Commissioners, on June 17, 2014 adopted the budget for the fiscal year beginning on July 1, 2014; and

WHEREAS, the adopted fiscal year 2014-2015 budget contains ad valorem tax revenue requirements;

THEREFORE, BE IT RESOLVED that the Board of Commissioners hereby imposes the taxes provided for in the adopted budget at the rate of \$1.7326 per \$1,000 of assessed value for operations; \$0.0500 per \$1,000 of assessed value for Museum local option levy and that these taxes are hereby imposed for tax year 2014-2015 upon the assessed value of all taxable property within Klamath County.

BE IT FURTHER RESOLVED that the Board of Commissioners hereby categorizes the taxes as follows:

	General Government Limitation	Excluded from the Limitation
General Fund		\$0.000 per thousand
Veterans Service Fund	\$1.69360 per thousand	
Museum Fund	\$0.03900 per thousand	
	\$0.05000 per thousand	

DONE AND DATED THIS 17th DAY OF JUNE, 2014.



Chairman



Commissioner



Commissioner

THIS PAGE INTENTIONALLY LEFT BLANK

THIS PAGE INTENTIONALLY LEFT BLANK

BOARD OF COUNTY COMMISSIONERS
KLAMATH COUNTY, OREGON

IN THE MATTER OF DESIGNATING)
KLAMATH COUNTY POSITIONS)
AUTHORIZED TO EXPEND AND)
ENCUMBER COUNTY FUNDS FOR THE)
FISCAL YEAR 2014-2015)
_____)

BUDGET RESOLUTION NO. 2014-057

WHEREAS, the Fiscal Year 2014-2015 County Budget has been adopted by the Board of County Commissioners; and

WHEREAS, budgeted expenditures are identified by fund and department; and

WHEREAS, the Board of County Commissioners are responsible for all County expenditures; and

WHEREAS, the Board has chosen to delegate the authority to make expenditures of County funds or to encumber funds; and

THEREFORE, BE IT RESOLVED, that the following positions are authorized to make expenditures and make encumbrances of the budgeted funds and departments effective July 1, 2014:

<u>Department</u>	<u>Authorized Position</u>	<u>Other Cost Center(s)</u>
Treasurer	Treasurer	Trust & Agency Funds County Schools
Assessor	Assessor Senior Chief Office Deputy	Geographic Information Systems
Tax Collector	Tax Collector	Transient Room Tax Property Sales
Commissioners	Commissioners Administrative Manager	General Administration
Clerk	Clerk	
Justice Court	Justice of the Peace	
District Attorney	District Attorney Chief Deputy District Attorney Office Manager	
Sheriff	Sheriff Lieutenant	Court Security Interoperable Radio Communications

<u>Department</u>	<u>Authorized Position</u>	<u>Other Cost Center(s)</u>
Juvenile	Juvenile Director Supervisor - Juvenile Counselors	
Emergency Management	Emergency Manager	
OSU Extension	Klamath County Regional Administrator	
Experiment Station	Klamath County Regional Administrator	
Watermaster	Watermaster	
Human Resources	Human Resources Director Human Resources Manager	Risk Management
County Counsel	County Counsel	
Finance	Chief Financial Officer Assistant Finance Officer	Equipment Reserve Tourism Economic Development PERS Reserve General Fund Non- Departmental Internal Service Fund Non- Departmental Internal Service Fund Equipment Reserve Taylor Grazing External Services Fund Mental Health Fund Administration
Information Technology	MIS Director User Support Specialists	Steering Committee Multi-media
Veterans' Services	Veterans' Service Officer	
Public Health	Director of Health Department Finance Manager Environmental Health Manager	

<u>Department</u>	<u>Authorized Position</u>	<u>Other Cost Center(s)</u>
Mental Health	Mental Health Director Chief Deputy Program Manager Finance & Budget Manager	
Public Works	Public Works Director Assistant Public Works Director Public Works Manager Environmental Resource Manager	Road Bicycle Trails Klamath Falls Streets Title III Weed Control
Community Development	Community Development Manager Building Official Planning Director On-Site Manager Solid Waste Manager Solid Waste Operations Manager	Parks Solid Waste
Surveyor	Surveyor Public Works Manager	
Museum	Museum Manager	
Community Corrections	Community Corrections Director Corrections Manager	
Dog Control	Animal Control Officer	
Fairgrounds	Fair Board Directors Fairgrounds Manager	
Library	Library Director Management Assistant Supervising Librarian	External Services
Law Library	Library Director Management Assistant Supervising Librarian	
Maintenance	Maintenance Director	Capital Reserve Projects

BE IT FURTHER RESOLVED, that the Chief Financial Officer may authorize all payroll taxes and benefit expenditures, insurance charges, administrative service charges, telephone expenditures, and purchasing expenditures in all budgets; and

BE IT FURTHER RESOLVED, that the Board of Commissioners, when acting as a Board, when authorized by the Board, may expend or encumber any budgeted funds for any purpose permitted by law.

BE IT FURTHER RESOLVED, that in the absence of a quorum of the Board of Commissioners, any other elected official is authorized to sign in their place; and

BE IT FURTHER RESOLVED, that in accordance with Oregon Revised Statute 210.160, the County Accountant is authorized to approve all demands for salaries, except the demand for the salary for the County Accountant; and

BE IT FURTHER RESOLEVED, that in accordance with Oregon Revised Statute 210.170, the County Accountant is authorized to approve all demands, accounts or claims against the County.

DONE and DATED this 17th day of June, 2014.



Chairman



Commissioner



Commissioner