



BOARD OF COMMISSIONERS
Agenda Item Summary

Agenda Category: **PUBLIC HEARING** Item No:

Date: JUNE 18, 2019

Originating Department: FINANCE

Issue: In the Matter of Holding Public Hearing on the Klamath County Budget for Fiscal year 2019-2020.

Background: The purpose of this hearing is to discuss the Klamath County Budget for the fiscal year 2019-20 as advertised. Time certain 8:45 am.

Fiscal Impact: \$994.57 Expenditure to the Finance Department budget.

Recommended Motion: Hold the hearing on the Klamath County budget for 2019-2020.

Lickie Noel

Budget Officer Signature

DONE AND DATED this _____ day of _____, 20____.

Chair
Approved
Denied

Vice-Chair
Approved
Denied

Commissioner
Approved
Denied

KLAMATH PUB LLC-HN & LCE
HERALDANDNEWS/LAKE CO EXAMINER
%ISJ PAYMENT PROCESSING CENTER
PO BOX 1570
POCATELLO ID 83204
(541)885-4410
Fax (541)883-4007

ORDER CONFIRMATION

Salesperson: Pat Bergstrom

Printed at 06/04/19 09:25 by mcg10

Acct #: 199536

Ad #: 1903733

Status: A

KLAMATH CO FINANCE
ATTN: VICKIE NOEL
305 MAIN ST RM 230
KLAMATH FALLS OR 97601

Start: 06/02/2019 Stop: 06/02/2019
Times Ord: 1 Times Run: ***
STDH 4.00 X 16.69
Total STDH 67.00
Class: 0001 LEGAL NOTICES
Rate: LEGAL Cost: 994.57
Affidavits: 1

Contact: VICKIE NOEL
Phone: (541)883-4202
Fax#: (541)851-3952
Email: vnoel@klamathcounty.org;btho
Agency:

Ad Descrpt: #18985 LB-1
Given by: *
P.O. #:
Created: pbe10 05/22/19 15:00
Last Changed: mcg10 05/28/19 15:32

PUB ZONE EDT TP START INS STOP SMTWTFS
10HN A 97 W Sun 06/02/19 1 Sun 06/02/19 S TWTF
HNWN A 97 W Sun 06/02/19 1 Sun 06/02/19 SMTWTFS
HNWF A 97 W Sun 06/02/19 1 Sun 06/02/19 SMTWTFS

AUTHORIZATION

Under this agreement rates are subject to change with 30 days notice. In the event of a cancellation before schedule completion, I understand that the rate charged will be based upon the rate for the number of insertions used.

Name (print or type)

Name (signature)

(CONTINUED ON NEXT PAGE)

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the KLAMATH COUNTY BOARD OF COMMISSIONERS will be held on JUNE 18, 2019 at 8:45 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, 2019 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 a.m. and 4:00 p.m. or online at www.klamathcounty.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Vickie Noel, Budget Officer

Telephone: (541) 883-4202

Email: vnoel@co.klamath.or.us

| FINANCIAL SUMMARY - RESOURCES | | | |
|---|--------------------------|-------------------------------------|--------------------------------------|
| TOTAL OF ALL FUNDS | Actual Amount 2017-18 | Amended Budget This Year 2018-19 | Approved Budget Next Year 2019-20 |
| Beginning Fund Balance/Net Working Capital | \$130,421,970 | \$123,782,763 | \$121,942,144 |
| Fees, Licenses, Permits, Fines, Assessments & Other Service Charges | 12,821,760 | 12,229,116 | 11,865,499 |
| Federal, State and all Other Grants, Gifts, Allocations and Donations | 28,989,648 | 25,293,614 | 20,044,727 |
| Revenue from Bonds and Other Debt | 110,505 | 77,000 | 443,842 |
| Interfund Transfers / Internal Service Reimbursements | 33,266,347 | 36,461,728 | 35,854,940 |
| All Other Resources Except Current Year Property Taxes | 5,986,714 | 4,161,076 | 4,943,058 |
| Current Year Property Taxes Estimated to be Received | 10,741,464 | 10,445,000 | 10,688,000 |
| Total Resources | \$222,338,408 | \$212,450,297 | \$205,782,210 |

| FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION | | | |
|---|----------------------|----------------------|----------------------|
| Personnel Services | \$29,995,891 | \$34,914,196 | \$37,242,113 |
| Materials and Services | 25,268,182 | 28,653,059 | 31,717,160 |
| Capital Outlay | 4,080,283 | 12,196,760 | 8,440,576 |
| Debt Service | 45,587 | 3,038,450 | 1,038,450 |
| Interfund Transfers | 29,625,668 | 32,972,696 | 32,331,523 |
| Contingencies | 1,476 | 11,575,567 | 8,104,120 |
| Unappropriated Ending Balance and Reserved for Future Expenditure | 133,311,321 | 89,099,569 | 86,908,268 |
| Total Requirements | \$222,338,408 | \$212,450,297 | \$205,782,210 |

| FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM * | | | |
|---|--------------|--------------|--------------|
| Name of Organizational Unit or Program FTE for that unit or program | | | |
| Treasurer (1010) | \$541,542 | \$593,768 | \$577,363 |
| FTE | 0.93 | 0.93 | 0.93 |
| Assessor (1020) | \$1,589,007 | \$1,238,682 | \$1,245,016 |
| FTE | 13.00 | 12.25 | 11.50 |
| Tax Collector (1030) | \$3,635,751 | \$3,146,615 | \$3,663,049 |
| FTE | 4.56 | 4.56 | 4.36 |
| Clerk (1040) | \$862,212 | \$828,330 | \$854,577 |
| FTE | 5.11 | 5.00 | 4.88 |
| Commissioners (1050) | \$395,115 | \$410,606 | \$424,716 |
| FTE | 3.00 | 3.00 | 3.00 |
| Surveyor (1060) | \$1,305,667 | \$1,223,800 | \$1,330,800 |
| FTE | 0.30 | 0.30 | 0.30 |
| County Schools (1070) | \$2,117,171 | \$1,821,965 | \$156,000 |
| FTE | - | - | - |
| General Administration (1510) | \$182,202 | \$208,349 | \$211,057 |
| FTE | 2.00 | 2.00 | 2.00 |
| Human Resources/Risk Management in 2018 and 2019 (1515) | \$6,756,094 | \$6,555,603 | \$504,738 |
| FTE | 5.00 | 5.00 | 3.59 |
| County Counsel/Risk Management in 2020 (1520/1515) | \$395,748 | \$411,711 | \$6,488,205 |
| FTE | 2.00 | 2.00 | 3.13 |
| Finance (1525) | \$1,000,602 | \$909,967 | \$951,949 |
| FTE | 7.00 | 6.00 | 6.00 |
| Information Technology (1530) | \$1,368,917 | \$1,380,993 | \$1,425,808 |
| FTE | 7.00 | 7.00 | 8.04 |
| Geographic Information Systems (1535) | \$349,817 | \$380,789 | \$267,170 |
| FTE | 1.50 | 1.50 | 1.50 |
| Multimedia (1540) | \$198,105 | - | - |
| FTE | 1.04 | - | - |
| Maintenance (1560) | \$3,146,139 | \$3,425,991 | \$2,987,209 |
| FTE | 7.00 | 6.00 | 6.00 |
| District Attorney (2010) | \$2,005,339 | \$2,290,530 | \$2,335,496 |
| FTE | 18.50 | 19.00 | 20.00 |
| Justice Court (2020) | \$271,825 | \$204,924 | \$278,959 |
| FTE | 2.00 | 2.00 | 3.00 |
| Sheriff (2030) | \$10,408,879 | \$12,048,346 | \$13,237,017 |
| FTE | 87.44 | 90.90 | 102.77 |
| Animal Control (2040) | \$407,052 | \$312,592 | - |
| FTE | 4.48 | 1.50 | - |

| | | | |
|-------------------------------------|----------------------|----------------------|----------------------|
| Juvenile (2050) | \$2,505,252 | \$2,955,669 | \$2,966,824 |
| FTE | 30.93 | 30.97 | 33.01 |
| Community Corrections (2060) | \$8,134,218 | \$8,842,987 | \$9,026,109 |
| FTE | 32.50 | 38.50 | 41.50 |
| Emergency Management (2080) | \$160,717 | - | - |
| FTE | 1.00 | - | - |
| State Courts (2090) | \$354,549 | \$360,495 | \$378,444 |
| FTE | - | - | - |
| Public Works (3010) | \$104,796,614 | \$98,242,069 | \$91,561,809 |
| FTE | 48.50 | 52.00 | 49.85 |
| Solid Waste (3030) | \$15,716,363 | \$16,150,729 | \$16,211,960 |
| FTE | 26.00 | 26.00 | 26.00 |
| Public Health (4010) | \$2,665,508 | \$2,438,400 | \$2,255,984 |
| FTE | 24.13 | 21.70 | 19.40 |
| Mental Health (4050) | \$4,915,880 | \$5,408,449 | \$4,821,388 |
| FTE | 13.75 | 14.50 | 19.00 |
| Veterans (4070) | \$428,073 | \$397,543 | \$424,108 |
| FTE | 3.00 | 3.00 | 3.00 |
| External Support Services (5010) | \$2,097,415 | \$1,740,354 | \$1,756,585 |
| FTE | 33.36 | 33.36 | 32.00 |
| Law Library (5015) | \$263,870 | \$268,655 | \$283,077 |
| FTE | 0.74 | 0.72 | 0.72 |
| Museum (5020) | \$1,168,523 | \$953,633 | \$1,047,262 |
| FTE | 7.61 | 7.28 | 7.29 |
| Parks (5025) | \$555,886 | \$556,987 | \$463,929 |
| FTE | 1.58 | 1.78 | 1.28 |
| Fairgrounds (5030) | \$2,385,608 | \$1,754,021 | \$2,314,959 |
| FTE | 8.00 | 8.00 | 8.00 |
| Planning (6020) | \$554,220 | \$473,910 | \$465,550 |
| FTE | 2.27 | 2.44 | 3.44 |
| Building (6030) | \$4,259,249 | \$4,088,955 | \$5,293,129 |
| FTE | 9.90 | 12.33 | 16.63 |
| Onsite (6040) | \$418,311 | \$426,493 | \$422,154 |
| FTE | 1.39 | 2.54 | 3.39 |
| Code Enforcement (6050) | \$193,187 | \$319,776 | \$323,275 |
| FTE | 0.76 | 0.86 | 3.26 |
| Tourism (6060) | \$512,555 | \$365,575 | \$529,556 |
| FTE | - | - | - |
| Economic Development (6070) | \$431,175 | \$375,000 | \$390,000 |
| FTE | - | - | - |
| Federal Forest Title III (6080) | \$1,509,239 | \$1,424,522 | \$1,453,436 |
| FTE | - | - | - |
| Taylor Grazing (7010) | \$4,033 | \$4,000 | \$4,500 |
| FTE | - | - | - |
| Watermaster (7020) | \$86,727 | \$100,435 | \$97,735 |
| FTE | 1.00 | 1.00 | 1.00 |
| Non-Departmental/Non-Program (1000) | \$31,284,050 | \$27,408,079 | \$26,351,308 |
| FTE | - | - | - |
| Total Requirements | \$222,338,406 | \$212,450,297 | \$205,782,210 |
| Total FTE | 418 | 426 | 450 |

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Revenues are continuing a downward trend while expenses continue upward in the same manner as in past years. General Fund Beginning fund balance is higher than normal due to a large one-time PILT payment received in June of 2018. Increases in Personnel expenses are related to increasing Oregon minimum wage and increases in Medical Insurance capitation.

PROPERTY TAX LEVIES

| | Rate or Amount Imposed 2017-18 | Rate or Amount Imposed This Year 2018-19 | Rate or Amount Approved Next Year 2019-20 |
|---|-----------------------------------|---|--|
| 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 | \$38,450 | |
| Total | \$38,450 | |

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.