

**FOR THE BOARD OF COUNTY COMMISSIONERS OF THE STATE OF OREGON  
FOR THE COUNTY OF JEFFERSON**

In the Matter of Adopting the 2018-19 FY Budget )  
Imposing a Rate on Taxable Property and Making Appropriations ) RESOLUTION NO. R-010-18

**RESOLUTION ADOPTING THE BUDGET**

BE IT RESOLVED that the Jefferson County Board of Commissioners hereby adopts the budget approved by the Budget Committee of Jefferson County on the 16th of April 2018, and at the Commissioners meeting held June 13th, 2018, for fiscal year 2018-19 in the total amount of \$49,831,894. This budget is now on file at 66 SE D Street, Suite E, Madras, Oregon.

**RESOLUTION MAKING APPROPRIATIONS**

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2018, for the following purposes:

**GENERAL FUND**

General Administrative Services (101)	617,606	
Juvenile Community Justice (102)	425,461	
Assessment (107)	544,900	
Board of Property Tax Appeal (108)	529	
Clerk (109)	304,911	
District Attorney (110)	664,110	
Public Health (113)	468,608	
Sheriff (125)	2,527,145	
Surveyor (131)	41,266	
Treasurer (132)	12,787	
Finance/HR/Tax Collection (133)	467,485	
County Building Maintenance (134)	643,021	
JC Senior Center (146)	43,373	
<i>Not Allocated to Organizational Unit or Program</i>		
Materials and Services (199)	880,883	
Transfers Out	1,773,304	
Contingency	120,724	
Total General Fund Appropriations	9,536,113	
Reserve for General Fund Risk		2,600,000

**ROAD FUND**

Road Administration (101)	1,148,979	
Bridge Culvert and Sign (102)	175,000	
Road Operations and Maintenance (103)	1,645,863	
Weed Control Division (105)	142,835	
Federal, State and County Road Construction (203)	526,600	
Road Equipment (204)	581,514	
Footpaths and Bicycle Trail (212)	85,718	
SDC Road (313)	153,745	
SDC CRR Roads (314)	161,914	
Transfers	275,042	
Contingency	237,520	
Total Road Fund Appropriation	5,134,730	

**SOLID WASTE FUND**

Landfill Closure (325)	524,033	
Transfer Station (509)	82,700	
Transfers	2,000	
Total Solid Waste Fund Appropriation	608,733	
<i>Reserve for Future Expenditure-Transfer Station Turnover</i>		495,321

**SHERIFF FUND**

Animal Control (209)	74,790	
Emergency Communication 911 (210)	307,703	
Jail Operations (265)	3,938,524	
Sheriff Grants (266)	134,972	
Correctional Facility Construction (308)	703,918	
Transfers	464,145	
Contingency	235,639	
Total Sheriff Fund Appropriation	5,859,691	
<i>Reserve for Future Expenditure- 911 User Fees</i>		141,240
<i>Ending Fund Balance</i>		1,719,197

**DISTRICT ATTORNEY FUND**

Law Library (213)	13,800	
Victims Assistance (219)	367,962	
District Attorney Grants (230)	372,740	
County Special Litigation (259)	113,925	
Transfers	81,140	
Contingency	96,494	
Total District Attorney Fund Appropriation	1,046,061	
<i>Ending Fund Balance</i>		65,214

**BUILDING AND GROUNDS FUND**

Mt. Jefferson Memorial Park (215)	111,148	
Mt. Jefferson Memorial Park Perpetual Care (216)	-	
County Fair (218)	395,231	
County Fair Capital Project (224)	20,000	
Parks Development (249)	190,686	
SDC County Parks (315)	144,843	
SDC CRR Parks (316)	-	
Debt	32,050	
Transfers	9,778	
Total Buildings and Grounds Fund Appropriation	903,736	
<i>Ending Fund Balance</i>		165,230

**RV PARK FUND**

RV Park (508)	107,855	
Total RV Park Fund Appropriation	107,855	

**SELF INSURANCE FUND**

Unemployment Self Insurance (101)	61,000	
Workers Compensation (102)	198,200	
PERS Adjustment and Benefits (103)	750,000	
Contingency	150,000	
Total Self Insurance Fund Appropriation	1,159,200	
<i>Ending Fund Balance</i>		852,368

**CLERK FUND**

County NT and Phone Services (221)	212,064	
Special Transportation (223)	67,000	
County Clerk Records (241)	56,233	
Transfers	4,540	
Contingency	20,000	
Total Clerk Fund Appropriation	359,837	
<i>Reserve for Future Expenditure- Server/Upgrades</i>		21,000
<i>Reserve for Future Expenditure- Telephones</i>		24,000
<i>Ending Fund Balance</i>		26,026

**GENERAL GOVERNMENT FUND**

Transient Occupancy Tax (222)	192,060	
County Projects (229)	112,040	
Jefferson County Business Loans (231)	10,250	
Smoke Management (236)	77,746	
Capital Improvements (311)	2,087,748	
Courthouse Bond/Construction (320)	500,000	
Economic Development (250)	339,530	
Conciliation-Mediation (257)	105,500	
Carpool (507)	796,100	
Transfers	867,430	
Contingency	51,900	
Special Payments- Business Loan Fund	634,183	
Special Payments - County Schools (220)	100,000	
Total General Government Fund Appropriation	5,874,488	
<i>Reserve for Future Expenditure- Fuel Tank Replacement</i>		22,500

**PUBLIC HEALTH FUND**

Central Oregon Health Board (225) - Mental Health	2,256,381	
Health Dept- Grants (239)	1,163,574	
MH Alcohol & Drug Program (244)	1,479,217	
Developmental Disability (246)	420,009	
Community Health Impr. Program (247)	38,116	
Community Health Reserves (253)	600,633	
Transfers	310,094	
Total Public Health Fund Appropriation	6,268,024	
<i>Reserve for Future Expenditure- Health Contractor</i>		350,000

**ASSESSOR FUND**

GIS- Geographic Information Systems (256)	126,194	
Transfers	1,300	
Contingency	12,000	
Total Assessor Fund Appropriation	139,494	
<i>Reserve for Future Expenditure- Mapping</i>		15,000
<i>Ending Fund Balance</i>		16,506

**SURVEYOR FUND**

Public Land Corner Preservation (226)	34,490	
Transfers	2,630	
Total Surveyor Fund Appropriation	37,120	

**COMMUNITY JUSTICE FUND**

Corrections and Drug Program (238)	-	
Juvenile Special Projects (248)	76,500	
Adult Community Corrections (254)	958,410	
Transfers	474,171	
Contingency	134,000	
Total Community Justice Fund Appropriation	1,643,081	
<i>Reserve for Future Expenditure- Legislative changes</i>		700,000
<i>Ending Fund Balance</i>		355,715

**VETERANS FUND**

Veterans Service Program (243)	130,065	
Transfers	3,120	
Contingency	19,510	
Total Veterans Service Fund Appropriation	152,695	
<i>Ending Fund Balance</i>		15,306

**DEBT SERVICE FUND**

Courthouse Debt Reserve (403)	20,000	
Courthouse Bond Debt (404)	491,250	
Total Debt Service Fund Appropriation	511,250	
<i>Reserve for Future Expenditure- 10 Year Debt Reserve</i>		1,115,200

**CODE ENFORCEMENT FUND**

Code Enforcement (267)	126,918	
Transfers	6,985	
Contingency	10,000	
Total Code Enforcement Fund Appropriation	143,903	
<i>Ending Fund Balance</i>		17,211

**COMMUNITY DEVELOPMENT FUND**

CDD- Planning (503)	175,298	
CDD- Onsite and Engineering (504)	202,645	
CDD- Building (505)	783,268	
Transfers	80,701	
Contingency	50,315	
Total Community Development Fund Appropriation	1,292,227	
<i>Reserve for Future Expenditure- Building Risk</i>		294,900
<i>Ending Fund Balance</i>		41,723

<b>Total APPROPRIATIONS, All Funds</b>	<b>\$ 40,778,238</b>
<i>Total Unappropriated Ending Fund and Reserve Amounts, All Funds</i>	<i>9,053,656</i>
<b>TOTAL ADOPTED BUDGET</b>	<b>\$ 49,831,894</b>

**RESOLUTION IMPOSING THE TAX**

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BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2018-2019:

- (1) At the rate of \$3.5662 per \$1000 of assessed value for permanent rate tax; and
- (2) At the rate of \$1.24 per \$1000 of assessed value of for local option tax

**RESOLUTION CATEGORIZING THE TAX**

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BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

**Subject to the General Government Limitation**

Permanent Rate Tax	\$3.5662 / \$1,000
Local Option Tax (Jail Levy)	\$1.2400 / \$1,000

The above resolution statements were approved and declared adopted on June 13, 2018.

*Wayne Fording*

WAYNE FORDING, COMMISSION CHAIRPERSON

*Mike Ahern*

MIKE AHERN, COMMISSIONER & BUDGET OFFICER

*Mae Huston*

MAE HUSTON, COMMISSIONER

ATTEST:

*Barbara Andresen*

BARB ANDRESEN