

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

In the Matter of Adopting the 2019-20 FY Budget)
Imposing a Rate on Taxable Property and Making Appropriations) **RESOLUTION NO. R-014-19**

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 15th of April 2019, and at the Commissioners meeting held June 5th, 2019, for fiscal year 2019-20 in the total amount of \$57,665,544. 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, 2019, for the following purposes:

GENERAL FUND

General Administrative Services (101)	779,748	
Juvenile Community Justice (102)	429,419	
Assessment (107)	576,565	
Board of Property Tax Appeal (108)	550	
Clerk (109)	257,755	
District Attorney (110)	798,129	
Public Health (113)	586,134	
Sheriff (125)	2,554,811	
Surveyor (131)	40,268	
Treasurer (132)	14,000	
Finance/Tax Collection (133)	390,172	
County Building Maintenance (134)	684,179	
JC Senior Center (146)	44,689	
<i>Not Allocated to Organizational Unit or Program</i>		
Materials and Services (199)	894,457	
Transfers Out	2,032,040	
Contingency	150,000	
Total General Fund Appropriations	<u>10,232,917</u>	
<i>Reserve for General Fund Risk</i>		2,700,000

ROAD FUND

Road Administration (101)	1,299,617	
Bridge Culvert and Sign (102)	175,000	
Road Operations and Maintenance (103)	2,341,706	
Weed Control Division (105)	149,822	
Federal, State and County Road Construction (203)	1,155,683	
Road Equipment (204)	900,884	
Noxious Weed (205)	110,845	
Footpaths and Bicycle Trail (212)	110,640	
SDC Road (313)	200,301	
SDC CRR Roads (314)	188,093	
Transfers	639,331	
Contingency	100,000	
Total Road Fund Appropriation	<u>7,371,920</u>	
<i>Reserve for Future Expenditure-Infrastructure</i>		120,000
<i>Ending Fund Balance</i>		1,206,771

SOLID WASTE FUND

Landfill Closure (325)	561,003	
Transfer Station (509)	87,750	
Transfers	9,802	
Total Solid Waste Fund Appropriation	<u>658,555</u>	
<i>Reserve for Future Expenditure-Transfer Station Turnover</i>		447,014

SHERIFF FUND

Animal Control (209)	88,276	
Emergency Communication 911 (210)	345,116	
Jail Operations (265)	3,712,120	
Sheriff Grants (266)	147,324	
Correctional Facility Construction (308)	786,249	
Transfers	443,725	
Contingency	235,000	
Total Sheriff Fund Appropriation	5,757,810	
<i>Reserve for Future Expenditure- 911 User Fees</i>		529,835
<i>Ending Fund Balance</i>		1,496,728

DISTRICT ATTORNEY FUND

Law Library (213)	13,800	
Victims Assistance (219)	250,274	
District Attorney Grants (230)	262,298	
County Special Litigation (259)	106,205	
Transfers	61,259	
Contingency	17,323	
Total District Attorney Fund Appropriation	711,159	
<i>Ending Fund Balance</i>		46,430

BUILDING AND GROUNDS FUND

Mt. Jefferson Memorial Park (215)	99,053	
Mt. Jefferson Memorial Park Perpetual Care (216)	-	
County Fair (218)	429,572	
County Fair Capital Project (224)	278,000	
Parks Development (249)	460,794	
SDC County Parks (315)	154,803	
SDC CRR Parks (316)	-	
Debt	27,829	
Transfers	55,148	
Total Buildings and Grounds Fund Appropriation	1,505,199	
<i>Reserve for Future Expenditure- Livestock Association</i>		2,000
<i>Reserve for Future Expenditure- Front Sign</i>		9,637
<i>Reserve for Future Expenditure- Park Equipment</i>		30,000
<i>Ending Fund Balance</i>		154,320

RV PARK FUND

RV Park (508)	147,081	
Transfers	5,000	
Total RV Park Fund Appropriation	152,081	

SELF INSURANCE FUND

Unemployment Self Insurance (101)	61,500	
Workers Compensation (102)	177,800	
PERS Adjustment and Benefits (103)	1,250,000	
Transfers	11,500	
Contingency	50,000	
Total Self Insurance Fund Appropriation	1,550,800	
<i>Reserve for Future Expenditure- Unemployment</i>		250,000
<i>Reserve for Future Expenditure- Workers Comp</i>		250,000
<i>Ending Fund Balance</i>		536,338

CLERK FUND

County Clerk Records (241)	50,000	
Transfers	3,700	
Total Clerk Fund Appropriation	<u>53,700</u>	
Ending Fund Balance		950

GENERAL GOVERNMENT FUND

County School (220)	-	
County NT and Phone Services (221)	323,084	
Transient Occupancy Tax (222)	197,950	
Special Transportation (223)	493,900	
County Projects (229)	85,138	
Jefferson County Business Loans (231)	10,250	
Smoke Management (236)	85,585	
Capital Improvements (311)	3,001,598	
Courthouse Bond/Construction (320)	130,000	
Economic Development (250)	373,800	
Conciliation-Mediation (257)	89,766	
Carpool (507)	807,556	
Transfers	818,653	
Contingency	53,000	
Special Payments- Business Loan Fund	808,659	
Special Payments - County Schools (220)	150,000	
Total General Government Fund Appropriation	<u>7,428,940</u>	
Reserve for Future Expenditure- Server Upgrades		5,000
Reserve for Future Expenditure- Telephones		5,000
Reserve for Future Expenditure- Fuel Tank Replacement		32,369
Ending Fund Balance		33,874

PUBLIC HEALTH FUND

Central Oregon Health Board (225) - Mental Health	2,256,240	
Health Dept- Grants (239)	1,172,125	
MH Alcohol & Drug Program (244)	1,680,500	
Developmental Disability (246)	400,000	
Community Health Impr. Program (247)	17,369	
Community Health Reserves (253)	726,495	
Transfers	394,907	
Total Public Health Fund Appropriation	<u>6,647,636</u>	
Reserve for Future Expenditure- Health Contractor		266,000

ASSESSOR FUND

GIS- Geographic Information Systems (256)	129,003	
Transfers	9,385	
Total Assessor Fund Appropriation	<u>138,388</u>	
Reserve for Future Expenditure- Mapping		20,000
Ending Fund Balance		36,081

SURVEYOR FUND

Public Land Corner Preservation (226)	36,030	
Transfers	4,357	
Total Surveyor Fund Appropriation	<u>40,387</u>	
Ending Fund Balance		3,460

COMMUNITY JUSTICE FUND

Corrections and Drug Program (238)	-	
Juvenile Special Projects (248)	94,956	
Adult Community Corrections (254)	1,121,131	
Transfers	189,214	
Contingency	150,000	
Total Community Justice Fund Appropriation	<u>1,555,302</u>	
Reserve for Future Expenditure- Legislative changes		700,000
Ending Fund Balance		808,993

VETERANS FUND

ODVA Veterans Service Program (243)	81,688	
County Veterans Fund (245)	79,051	
Transfers	45,266	
Total Veterans Service Fund Appropriation	<u>206,005</u>	

DEBT SERVICE FUND

Courthouse Debt Reserve (403)	20,000	
Debt: Courthouse Bond Debt (404)	500,000	
Total Debt Service Fund Appropriation	<u>520,000</u>	
Reserve for Future Expenditure- 10 Year Debt Reserve		1,499,438
Ending Fund Balance		15,520

CODE ENFORCEMENT FUND

Code Enforcement (267)	78,050	
Transfers	40,700	
Total Code Enforcement Fund Appropriation	<u>118,750</u>	

COMMUNITY DEVELOPMENT FUND

CDD- Planning (503)	236,467	
CDD- Onsite and Engineering (504)	151,974	
CDD- Building (505)	844,417	
Transfers	145,449	
Contingency	3,576	
Total Community Development Fund Appropriation	1,381,883	
<i>Reserve for Future Expenditure- Building Risk</i>		393,306
<i>Ending Fund Balance</i>		35,049

Total APPROPRIATIONS, All Funds	\$ 46,031,431
<i>Total Unappropriated Ending Fund and Reserve Amounts, All Funds</i>	<i>11,634,113</i>
TOTAL ADOPTED BUDGET	\$ 57,665,544

RESOLUTION IMPOSING THE TAX

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 2019-2020:

- (1) At the rate of \$3.5662 per \$1000 of assessed value for permanent rate tax; and
- (2) At the rate of \$1.39 per \$1000 of assessed value of for local option tax

RESOLUTION CATEGORIZING THE TAX

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)	\$1.3900 / \$1,000

The above resolution statements were approved and declared adopted on June 5, 2019.

Mae Huston

MAE HUSTON, COMMISSION CHAIRPERSON

Wayne Fording

WAYNE FORDING, COMMISSIONER & BUDGET OFFICER

Kelly Simmlink

KELLY SIMMLINK, COMMISSIONER

ATTEST:

Barbara Andresen

BARB ANDRESEN

EXHIBIT A - Revenue and Expense Summary

ORS 294.444 County budgets must contain a summary of revenues and expenditures for major programs funded in part by state resources. The summary must include, at a minimum, functions related to assessment and taxation, community corrections, district attorneys, juvenile corrections and probation, public health, mental health and chemical dependency, veterans' services, roads and economic development. The summary must provide the total expenses for each program and identify the revenues used to fund the program from general county resources, state grants, federal grants, video lottery resources and other resources as applicable. The summary must include the revenues and expenditures in the adopted budget, revenues and expenditures in the prior year's adopted budget, and actual revenue and expenditure data from the two previous years.

TOTAL RESOURCES BY SUMMARY						
Fund	Fund Description	ACTUALS FY 2016-17	ACTUALS FY 2017-18	ADOPTED BUDGET FY 2018-19	ADOPTED BUDGET FY 2019-20	Percent of Total Need
101	General	12,515,667	13,573,039	12,164,353	12,932,917	22.43%
202	Roads	4,380,533	5,013,073	4,280,239	5,996,455	10.40%
203	Road Construction	386,928	499,215	526,600	1,169,696	2.03%
204	Road Equipment	503,109	580,201	581,514	911,565	1.58%
205	Noxious Weed Program	-	-	-	120,600	0.21%
209	Animal Control	90,309	89,028	83,290	97,506	0.17%
210	Emergency Communication 911	450,891	577,145	741,747	1,134,202	1.97%
212	Footpaths and Bicycle Trail	50,755	69,589	85,718	111,982	0.19%
213	Law Library	74,947	79,152	85,839	68,430	0.12%
214	Juvenile Dependency	25,777	15,670	-	-	0.00%
215	Mt. Jefferson Memorial Park	144,465	139,268	111,148	104,986	0.18%
216	Mt. Jefferson Memorial Park Perpetual Care	124,024	126,009	126,784	128,689	0.22%
217	Self Insurance	2,173,502	2,711,567	2,261,568	2,587,138	4.49%
218	County Fair	493,173	563,443	432,380	468,293	0.81%
219	Victims Assistance	337,104	347,273	498,534	288,291	0.50%
220	County School Fund	84,834	112,507	100,000	150,000	0.26%
221	County NT and Phone Services	263,373	315,233	304,950	359,094	0.62%
222	Transient Occupancy Tax	523,034	509,082	402,560	478,845	0.83%
223	Special Transportation	80,019	67,000	142,040	494,000	0.86%
224	County Fair Capital Project	78,927	51,316	72,839	319,341	0.55%
225	Central Oregon Health Board - Mental Health	2,984,493	2,523,916	2,756,181	2,666,000	4.62%
226	Public Land Corner Preservation	45,693	50,636	37,120	43,847	0.08%
229	County Projects	179,255	177,824	118,040	90,138	0.16%
230	District Attorney Grants	429,909	377,471	412,977	290,704	0.50%
231	Jefferson County Business Loans	651,937	636,437	644,433	818,909	1.42%
236	Smoke Management	87,239	87,809	85,746	95,518	0.17%
238	Corrections and Drug Program	36,149	32,847	27,300	48,401	0.08%
239	Health Dept- Grants	1,278,738	1,311,240	1,240,690	1,246,650	2.16%
241	County Clerk Records	54,621	63,476	58,873	54,650	0.09%
243	ODVA Veterans Program	31,819	134,833	172,701	119,883	0.21%
244	MH Alcohol & Drug Program	1,545,139	2,232,977	1,541,431	1,775,500	3.08%
245	County Veterans Program	-	-	-	86,122	0.15%
246	Developmental Disability	342,824	417,447	446,973	421,000	0.73%
247	Community Health Impr. Program	30,538	26,927	38,116	18,500	0.03%
248	Juvenile Special Projects	95,654	107,884	76,500	95,756	0.17%
249	Parks Development	222,213	239,208	440,686	502,794	0.87%
250	Economic Development	272,674	350,019	371,530	410,892	0.71%
253	Community Health Reserves	599,364	726,457	600,633	785,986	1.36%
254	Adult Community Corrections	2,301,463	2,707,315	2,594,996	2,920,138	5.06%
256	GIS- Geographic Information Systems	163,534	155,657	191,000	194,469	0.34%
257	Conciliation-Mediation	96,114	100,173	105,500	90,485	0.16%
259	County Special Litigation	111,484	108,987	113,925	110,164	0.19%
265	Jail Operations	5,506,918	5,831,322	6,022,184	5,578,167	9.67%
266	Sheriff Grants	177,202	189,955	163,989	172,273	0.30%
267	Code Enforcement	173,643	186,081	161,114	118,750	0.21%
308	Correctional Facility Construction	639,967	806,358	703,918	801,224	1.39%
311	Capital Improvements	2,706,694	3,520,527	2,087,748	3,061,498	5.31%
313	SDC Road	101,822	138,148	153,745	200,301	0.35%
314	SDC CRR Roads	243,268	120,526	161,914	188,093	0.33%

315 SDC County Parks	131,073	139,688	144,843	154,803	0.27%
316 SDC CRR Parks	21,290	20,161	17,836	22,250	0.04%
320 Courthouse Bond/Construction	3,820,053	3,865,158	1,124,300	529,231	0.92%
325 Landfill Closure	372,616	459,572	524,033	567,805	0.98%
401 Jail Bond	10,814	2,065	5,000	1,000	0.00%
403 Courthouse Debt Reserve	-	500,000	1,135,200	1,519,438	2.63%
404 Courthouse Bond Debt	495,676	495,167	491,250	515,520	0.89%
503 CDD- Planning	-	218,421	219,250	277,557	0.48%
504 CDD- Onsite and Engineering	-	271,601	215,000	165,913	0.29%
505 CDD- Building	-	1,711,498	1,250,600	1,366,769	2.37%
506 Community Development	1,882,293	-	-	-	0.00%
507 Carpool	1,064,697	1,077,222	867,500	926,572	1.61%
508 RV Park	140,985	128,738	107,855	152,081	0.26%
509 Transfer Station	446,711	515,587	580,021	537,764	0.93%
Total Resources	52,277,945	58,206,145	51,214,754	57,665,544	

TOTAL EXPENDITURES BY SUMMARY

Fund	Fund Description	ACTUALS FY 2016-17	ACTUALS FY 2017-18	ADOPTED BUDGET FY 2018-19	ADOPTED BUDGET FY 2019-20	Percent of Total Need
101-101	General - General Services	590,860	544,689	722,966	779,748	2.00%
101-102	Juvenile Community Justice	443,028	378,230	425,461	429,419	1.10%
101-107	Assessment	442,590	467,193	546,140	576,565	1.48%
101-108	Board of Equalization	516	369	529	550	0.00%
101-109	Clerk	271,277	330,785	304,911	257,755	0.66%
101-110	District Attorney	631,300	590,360	664,110	798,129	2.05%
101-113	Public Health	451,924	422,553	495,608	586,134	1.51%
101-125	Sheriff	2,087,064	2,268,885	2,527,145	2,554,811	6.57%
101-131	Surveyor	36,786	35,853	41,266	40,268	0.10%
101-132	Treasurer	4,387	12,487	12,787	14,000	0.04%
101-133	Finance and Tax Collection	342,981	367,331	379,215	390,172	1.00%
101-134	County Building Maintenance	590,374	611,566	640,021	684,179	1.76%
101-146	JC Senior Center	34,567	38,287	43,373	44,689	0.11%
101-199	Non-Departmental	663,197	691,066	880,883	894,457	2.30%
202	Roads	2,174,432	1,975,959	3,745,677	3,966,144	10.20%
203	Road Construction	263,727	199,214	526,600	1,155,683	2.97%
204	Road Equipment	4,300	142,831	581,514	900,884	2.32%
205	Noxious Weed Program	-	-	-	110,845	0.28%
209	Animal Control	76,322	76,176	74,790	88,276	0.23%
210	Emergency Communication 911	283,713	321,968	307,703	345,116	0.89%
212	Footpaths and Bicycle Trail	-	-	85,718	110,640	0.28%
213	Law Library	6,212	7,877	13,800	13,800	0.04%
214	Juvenile Dependency	19,020	8,714	-	-	0.00%
215	Mt. Jefferson Memorial Park	72,339	70,900	111,148	99,053	0.25%
217	Self Insurance	147,253	1,157,493	1,259,200	1,489,300	3.83%
218	County Fair	315,315	390,918	394,731	429,572	1.10%
219	Victims Assistance	293,420	289,678	367,962	250,274	0.64%
221	County NT and Phone Services	155,244	166,728	212,064	323,084	0.83%
222	Transient Occupancy Tax	102,551	134,189	164,510	197,950	0.51%
223	Special Transportation	78,290	67,000	142,000	493,900	1.27%
224	County Fair Capital Project	55,714	26,352	71,350	301,714	0.78%
225	Central Oregon Health Board- Mental Health	1,999,235	2,002,999	2,256,381	2,256,240	5.80%
226	Public Land Corner Preservation	35,358	35,949	34,490	36,030	0.09%
229	County Projects	34,620	46,895	112,040	85,139	0.22%
230	District Attorney Grants	393,326	342,172	372,740	262,298	0.67%
231	Jefferson County Business Loans	8,026	6,420	10,250	10,250	0.03%
236	Smoke Management	71,111	67,033	77,746	85,585	0.22%
239	Health Dept- Grants	957,247	1,073,951	1,169,574	1,172,125	3.01%
241	County Clerk Records	1,097	18,220	56,233	50,000	0.13%
243	ODVA Veterans Program	31,819	92,082	134,765	81,688	0.21%
244	MH Alcohol & Drug Program	717,943	2,022,259	1,479,217	1,680,500	4.32%

245 County Veterans Program	-	-	-	79,051	0.20%
246 Developmental Disability	269,923	330,819	420,009	400,000	1.03%
247 Community Health Impr. Program	10,750	4,353	38,116	17,369	0.04%
248 Juvenile Special Projects	-	26,160	76,500	94,956	0.24%
249 Parks Development	130,855	123,142	440,686	460,794	1.18%
250 Economic Development	84,190	87,570	339,530	373,800	0.96%
253 Community Health Reserves	22,585	50,060	600,633	722,495	1.86%
254 Adult Community Corrections	696,673	778,251	958,410	1,121,131	2.88%
256 GIS- Geographic Information Systems	110,821	102,973	146,194	129,003	0.33%
257 Conciliation-Mediation	11,750	11,500	105,500	89,766	0.23%
259 County Special Litigation	3,830	-	113,925	106,205	0.27%
265 Jail Operations	2,671,846	3,102,000	3,914,524	3,712,120	9.54%
266 Sheriff Grants	80,827	104,412	134,972	147,323	0.38%
267 Code Enforcement	40,437	56,772	126,918	78,050	0.20%
308 Correctional Facility Construction	733	151,134	703,918	786,249	2.02%
311 Capital Improvements	1,741,169	1,104,094	2,087,748	3,001,598	7.72%
313 SDC Road	-	-	153,745	200,301	0.51%
314 SDC CRR Roads	160,800	-	161,914	188,093	0.48%
315 SDC County Parks	-	-	144,843	154,803	0.40%
316 SDC CRR Parks	8,250	8,250	8,250	4,115	0.01%
320 Courthouse Bond/Construction	-	-	500,000	130,000	0.33%
325 Landfill Closure	32,429	42,317	324,033	561,003	1.44%
403 Courthouse Debt Reserve	-	-	20,000	20,000	0.05%
404 Courthouse Bond Debt	-	-	-	-	0.00%
503 CDD- Planning	-	153,288	178,298	236,467	0.61%
504 CDD- Onsite and Engineering	-	174,546	192,645	151,974	0.39%
505 CDD- Building	-	553,291	781,268	844,417	2.17%
506 Community Development	788,228	-	-	-	-
507 Carpool	624,678	649,208	796,100	807,556	2.08%
508 RV Park	52,064	35,999	107,855	147,081	0.38%
509 Transfer Station	39,937	51,896	82,700	87,750	0.23%
	<u>22,471,258</u>	<u>25,205,666</u>	<u>35,105,853</u>	<u>38,900,436</u>	67.46%
Contingency	-	-	963,868	603,899	1.05%
Debt Service	492,743	494,536	491,250	500,000	0.87%
Special Payments	194,834	112,507	734,183	958,659	1.66%
Transfers	3,695,786	6,294,209	5,465,945	5,068,437	8.79%
Reserve for Future Expenditures	-	-	5,179,160	7,259,599	12.59%
Unappropriated Ending Fund Balance	-	-	3,274,495	4,374,514	7.59%
					100.00%
Grand Total Expenditures	<u>26,854,621</u>	<u>32,106,918</u>	<u>51,214,754</u>	<u>57,665,544</u>	
Total Resources	52,277,945	58,206,145	51,214,754	57,665,544	
Balanced Budget Check			(0)	0	(should be zero)

Overall Budget Allocations FY 19-20

Total Operating Expenditure Needs	67.46%
Contingency	1.05%
Debt Service	0.87%
Special Payments	1.66%
Transfers	8.79%
Reserve for Future Expenditures	12.59%
Unappropriated Ending Fund Balance	7.59%
Subtotal	<u>100.00%</u>