



Adopted Budget 2015-2016



CITY OF KLAMATH FALLS

OREGON

2015-2016 ADOPTED BUDGET



CITY COUNCIL

Todd Kellstrom
Mayor

Trish Seiler
Ward I

Irving "Bud" Hart
Ward II

Matt Dodson
Ward III

Dan Tofell
Ward IV

Bill Adams
Ward V

BUDGET COMMITTEE

Mike Angeli

Jenine Stuedli

Brian Fitz Gerald

Andrew Biggs

Greg Williams

City Manager

Nathan Cherpeski

Department Directors

Airport Director
(Open)

Support Services Director
Susan Kirby

City Attorney
Joanna Lyons-Antley

Public Works Director
Mark Willrett

Police Chief
David Henslee

Table of Contents

Budget Message	...5
Budgeting Principles & Assumptions	...12
Mission Statement & City of Klamath Falls Profile	...14
Services Chart	...16
Schedule of Budget Events	...17
Budget Process	...18
Description of Budgeted Categories	...19
Resources & Requirements Comparison – Charts	...22
Schedule of Net Working Capital – 6 Year History/2 Year Projection	...24
Schedule of Transfers	...25
Overall Staffing Comparison – F.T.E. Positions	...26
Major Capital Projects	...27
Budget Summary – All City Funds Combined	...28
General Fund	...29
- Municipal Court	...32
- City Manager	...35
- Legal	...38
- Support Services	...41
- Finance	...43
- Human Resources	...47
- Information Systems	...50
- Planning (Inactive)	...53
- Public Works Administration	...55
- Development Services (Formerly Public Works Engineering)	...58
- Police	...62
- Code Enforcement	...67
- Legislative	...70
- Maintenance Services	...73
- Parks	...76
- Ella Redkey Pool	...81
- Streets	...85
- Fleet Maintenance	...89
- Street Lighting	...93
Airport Fund	...99
Parking Fund	...107
Wastewater Fund	...113
Water Fund	...125
Other Funds	...137
- Parks Fund	...138
- Streets Fund	...141
- Street Lighting	...144
- Downtown Maintenance District	...146
- Cogeneration Fund	...147
- Economic Development Fund	...148
- Technology Reserve Fund	...149
- Footpaths/Bicycle Trails Fund	...150
- Capital Projects Fund (Formerly Building Reserve Fund)	...151
- Escrow Reserve Fund	...152
- Debt Service Fund	...153
- Veteran’s Memorial Agency Fund	...154
Inactive Funds	...155
- Cemetery Fund	...156
- PERS Reserve Fund	...157



FY 2016 Proposed Budget

Office of the City Manager

May 20, 2015

Dear Members of the City of Klamath Falls City Council, Budget Committee and citizens of Klamath Falls, Oregon:

In accordance with ORS 294.403 and the City Charter, I submit a proposed budget for fiscal year 2016. The City's total proposed appropriations for the upcoming year are \$56,019,925, not including contingency and reserves for future requirements.

A City allocates resources to match the community's priorities, but there are always far more needs and wants than available revenues. In balancing the needs and wants with revenues, budget committees weigh the relative merits of proposals and allocate resources according to the highest good. Since the Great Recession officially ended in June 2009, our local economy continues to lag. Due to Oregon's property tax rules, it is highly unlikely that we will see rapid recovery of our tax base. Our new normal requires us to be more strategic in our spending and service delivery.

During the last budget cycle, the City addressed the structural imbalance between the City's expected revenues and projected expenditures. The City implemented the steps identified in last year's budget, as well as implemented additional restructuring. Both actions improved the financial outlook for the City. Additional steps are outlined in this budget.

In preparing this budget, staff focused on key priorities with the understanding of why cities exist. Cities were formed to provide services to residents such as law enforcement, water and wastewater utilities, parks, and streets. We are a service industry but we operate without a free market to correct or drive innovation. Without outside drivers for change, we must consciously determine what changes to make and have the discipline to undergo the transformation.

In developing the budget, we asked ourselves several questions to improve our focus on the key priorities. Those questions are how do we maximize resources for direct service delivery, how do we modernize internal procedures and software to improve efficiency, and how do we simplify and demystify the governmental accounting process to improve transparency.

First, how do we maximize resources going to service delivery and limit overhead costs? Delivery of direct services such as law enforcement, parks and streets requires a support network. While not direct services to citizens, the services provided by Finance, Administration, Legal, Human Resources, and Information Technology are all vital to support direct service delivery. Over the last several years, driven by revenues that have not kept up with growth in costs, the City reduced employees and resources spent in these support areas. We have two fewer directors than just two years ago. These savings allow us to place more resources directly towards customer service. The proposed budget recognizes these savings and proposes some additional efforts to streamline costs.

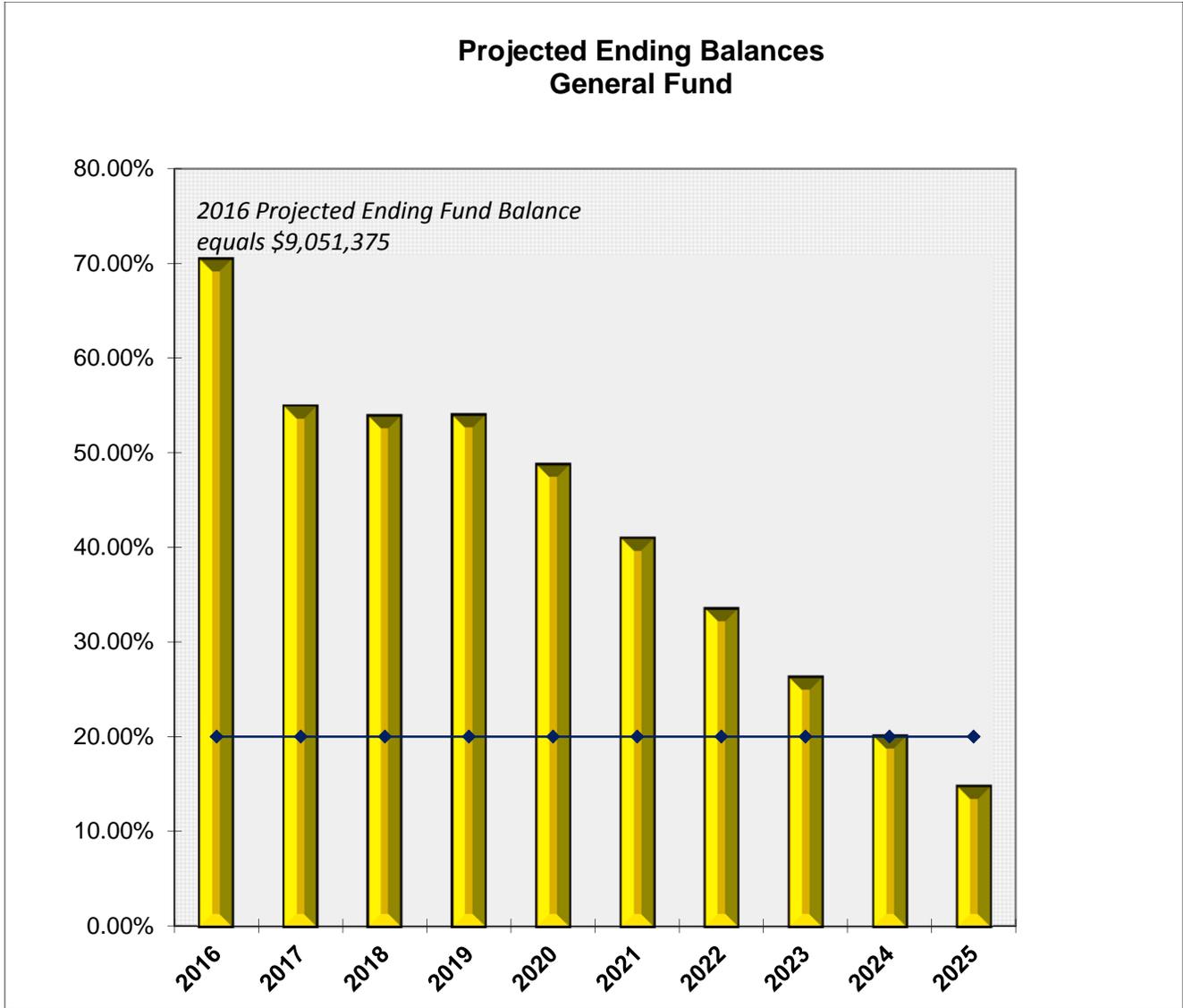
Second, how do we modernize our systems and procedures to improve efficiency? Last year, we determined that we needed a new enterprise software package. We implemented more than 50% of the software upgrade this past year. We anticipate that the new software will give us the ability to introduce online bill pay, improve access to government records, and improve efficiencies within our departments. A new purchase order system is in place to track spending and help managers to deploy resources. The software is far more than a new finance package. The various modules will be used by all departments to improve services for our residents but will take some time to fully implement.

Finally, how can we simplify and demystify our budgeting practices to make them more understandable while still meeting the legal requirements? Last year, we eliminated some administrative charges within the General Fund and within funds supported by general revenues. While these transactions eventually canceled each other out, it overstated revenues and expenditures.

This year, we began looking at the number of funds. Each fund operates like a separate business unit of the City; however, many of these “separate” funds were not really separate. Each year, general revenues were transferred into those funds to keep them whole. After a discussion with our auditor, we are proposing to merge several of those funds into the General Fund.

Staff believes that consolidating single purpose funds into the General Fund will more fully allow the Budget Committee, Council and citizens to understand the trade-offs of funding these various services. The consolidation does not mean the services are not important; rather, a decision to fund one of these services should be made with the understanding of its impacts on other potential services. I believe merging the funds will more accurately reflect those tradeoffs.

The funds proposed for merger are the Streets Fund, Street Lighting Fund and Parks Fund. When consolidated into the General Fund, the Streets Fund, Street Lighting Fund and Parks Fund will retain their identity as divisions within the General Fund. These special-purpose funds received some dedicated funding but also received significant portions of property taxes or franchise fees, both general revenues. As you will see from the chart below, this improves the outlook of the General Fund.



Budget Proposal

The City continues to operate under a soft hiring freeze. This means every vacancy is reviewed prior to authorizing that position be filled. As discussed in last year’s budget, the City must be strategic in which positions it eliminates or adds. Some positions, although accounted for in the General Fund, generate their own revenue streams. For example, Engineering and Maintenance staff track and charge time to other funds such as Water and Wastewater. City Attorney, City Administration, and Support Services’ staff allocate a portion of their time based on things such as total number of employees, number of transactions and expenditures to other funds.

For those funds remaining outside of the General Fund, the City will continue to charge administrative fees. We will be transitioning to charging fees based on the most recent audited expenses available. While this will create some lag time with respect to savings or increases, it offers greater clarity into why certain fees are charged to outside funds. Administrative service fees include such costs as:

- processing payroll
- invoices
- collecting revenues
- job recruitments
- administrative support
- recordkeeping
- legal

City staff members are committed to reducing overhead costs and internal service charges wherever possible. This allows more resources to be used for direct service delivery; however, there will always be some level of internal service charges.

This budget includes \$50,000 to conduct a feasibility study for a new Urban Renewal Area possibly in the light industrial area near the downtown and portions of Esplanade, Main, and East Main. The study would help the City determine if an Urban Renewal Area would be successful in improving those areas. It also includes \$15,000 for the Downtown Association and \$7,000 to support the Healthy Klamath Initiative's quest for a Recreation Coordinator. Most budgets remain relatively flat.

Personnel

Staffing levels will remain flat for the foreseeable future. Historically, the City's expenditures followed available revenues. As revenues increased, staffing levels mirrored the rise in revenues. In 2008, the City reached a peak of 169 full-time equivalents (FTE). Since 2008, the City decreased by 20 FTE. Last year's budget proposal reduced personnel by one police officer position; however, the Budget Committee opted to fund that position. While some restructuring changes were made mid-year, this proposed budget holds FTEs at their current level.

Last year's budget proposal also held the airport director position open to allow time to analyze the airport. Mid-year, staff determined there was a need for the position and started the recruitment process. Staff anticipates filling the position after the beginning of the new fiscal year.

Over the past two years, City operations were restructured to operate with fewer director positions. The changes are the major reason for the improvement of the 10-year outlook.

Other Proposed Changes

In order to improve the customer’s experience, changes were made in the Engineering and Planning Divisions. These two divisions are now physically co-located. This budget proposes merging Engineering and Planning Divisions into one new division of the Public Works Department called Development Services. This merger will simplify the Public Works Director’s management of those functions and encourage closer coordination. By closely aligning engineering and planning functions, the City will be better able to respond to the needs of customers and customers will no longer have to guess whether they need to meet with Engineering or Planning. Conversations continue with the County on ways to efficiently provide services to our citizens but are not reflected in this budget.

Long Range Planning

The City uses a 10 year model to analyze projected expenditures and revenues. With the proposal to merge several single purpose funds into the General Fund, we made several assumptions. We retained all of the planned expenditures from the single purpose funds and projected revenue totals for the 10 years. In other words, we did not alter the projections. The one exception to this practice was with regards to Streets. We determined, for the purposes of planning, that we need to place more resources into capital improvements for streets. Therefore, we increased the projected capital expenditures in the out years from a few hundred thousand per year to more than a million per year. Even with that significant increase in planned expenditures, we will still be falling behind on street work. New resources, either new taxes or resources diverted from a different purpose, will need to be dedicated to this effort to see any marked improvement.

The City continues its move to a goal-oriented, outcome based budget. A survey was conducted this past March. Results are summarized below and more detail is included in the appendices.

Rank Services	Total Replies	Average	Position
1- Not Satisfied, 2- Somewhat Satisfied, 3- Satisfied, 4- Very Satisfied			
Police Services	175	3.51	4 (tie)
Fire Services	176	3.68	1
Water Services	179	3.23	8 (tie)
Sewer Services	180	3.06	10
Public Roads	180	2.67	11
Snow Removal	176	3.23	8 (tie)
Public Parks and Recreation	180	3.51	4 (tie)
Library Services	176	3.60	3
Public schools	171	3.33	6
Code Enforcement	177	3.30	7
Waste Management	177	3.67	2

How safe?			
1 -Not Safe at All, 2-Somewhat Safe, 3-Safe, 4 Very Safe			
How Safe in Home	182	3.51	
How Safe in Daily Activity	182	3.45	
Top Priorities			
1 - Not at all important, 2- Somewhat Important, 3- Important, 4- Very Important			
New jobs	182	3.77	2
Keeping the jobs we have	181	3.84	1
Improving the City's appearance	180	3.53	6
Improving public services	180	3.47	8
Improving education	181	3.72	3
Attracting new retail	182	3.57	4 (tie)
Reinstating air travel	182	3.48	7
Expanding parks and recreation	181	3.27	10
Providing services for disadvantaged	181	3.43	9
Keeping Ella Redkey pool open	180	3.57	4 (tie)

Based on the above survey, our street maintenance needs attention. Sewer service also ranked low, but that is likely due to the higher cost of that service. Most citizens feel safe to very safe in their homes and at work. While expanding Parks and Recreation scored low, the survey did indicate a desire to keep the pool open and the satisfaction with parks was high. I would interpret the survey to say that our citizens like the parks we have and want us to maintain or improve the parks without adding substantial new holdings.

Staff was able to accomplish this survey at a much lower cost than originally anticipated. Funding to conduct the survey again next year is included. We will refine the process and hopefully receive more comprehensive information next year.

Revenue

Property Taxes for the proposed fiscal year 2016 budget are based on the City’s permanent property tax rate of \$5.4423 per \$1,000 of assessed value, before tax rate compression. Estimates for FY 2016 are \$6,781,700, when compared to FY 2015 estimates; the increase is a modest .06%. Property values are trending downward, and are reflected in relatively flat revenue estimates.

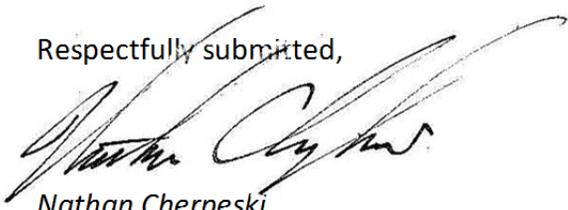
Intergovernmental estimates for FY 2016 are \$5,990,125, which is a 51.8% increase over FY 2015 estimates. Hotel/Motel Taxes increase 1%, Tobacco Taxes decrease 3.3%, Liquor Taxes increase 1.5%, and Gas Taxes remain flat. Other intergovernmental revenues are for grants as follows: Police \$1,375, Parks \$1,213,375, Streets \$1,411,000, Airport \$825,975, Wastewater \$300,000 and Economic Development \$25,000.

Franchise Fees estimates increase overall 2.25% for FY 2016. That includes a 2.93% increase in Pacific Power, 3.94% increase in other communications, and 1.97% increase in Charter cable. Century Link, Waste Management and Avista Natural Gas remain flat.

Conclusion

While this budget reflects continuing economic pressures on the City, the outlook is less dire due to the changes made over the last several years. Staff will continue to analyze services. The City will no longer be able to offer services without regard to cost. The future continues to hold challenges with regard to PERS, health insurance, service demands, employee expectations, and staffing levels. However, we are in a much better position than we were just two years ago because of the changes implemented.

Respectfully submitted,



Nathan Cherpeski
City Manager

**CITY OF KLAMATH FALLS
BUDGETING PRINCIPLES AND ASSUMPTIONS
FY 2015-2016**

Investment Policy

The City investment policy stresses, in order, safety, liquidity, and return. Interest estimates for the majority of this budget use a conservative .50% annual average earnings rate (consistent with the LGIP rate). The City has approximately \$6.5 million of available cash from the General, Street, and Water funds invested in longer term financial instruments that are currently yielding greater than 2%. All operating investment of the City follow the guidelines set forth in ORS 294 as it relates to allowable investments and maturity.

Budget Policies

According to the City Financial Policies, the City will live within its means and strike a balance between revenue and expenditures where possible, so that the public can realize the benefits of a strong and stable government. This budget has been prepared under a premise of long term viability. The budget policies also state that a five-year Capital Improvement Program (CIP) will be prepared and updated each year. The City uses a 10 year forecasting model to look at the long term viability of the City.

Debt Management Policy

It is the City Policy to fund capital projects, when possible, with existing revenues and grant funds. In the case of the Water, Wastewater, and the Airport Funds, the City Council deemed it necessary to incur long-term debt. The City has used long-term debt to upgrade those facilities and bring the infrastructure to an acceptable standard. Both the Airport and Water bonds will be paid off this fiscal year. The City is planning to refinance the Wastewater bonds for an approximate net present value savings of just over \$326,000.

It is the City Policy to maintain total general obligation debt at one percent or less of the City's assessed value. The City has accomplished this goal since staff began tracking debt to assessed value in June of 1989.

Fund Balance Policy

The City's Fund Balance Policy is to maintain a minimum fund balance of 20% of the annual operating expenditures in the General Fund, a minimum of 10% of annual operations in the special revenue funds that receive property tax and a minimum fund balance of 15% in the enterprise funds.

Performance Measures

Individual divisions/departments use goals as a basis for establishing their work plan for the year. Staff will focus on measures that indicate a wise use of funds while attaining City Council's goals.

Basis of Accounting

The City of Klamath Falls utilizes the modified accrual basis of accounting for monthly reporting and budgeting purposes and adjusts to the full accrual method of accounting to report on its financial position along with the results of its operations at fiscal year-end.

The level of control established by the adopted budget is fund, department/division (which includes personnel services, materials & services and capital outlay categories), transfers, debt service, unappropriated, contingency and reserved for future requirements. Equal transfers between personnel services, materials & services and capital outlay within a single department/division are approved by Finance or the City Manager. All other supplemental budgets and transfers of appropriations require special approval from City Council as described in The Budget Process section.

Managers are responsible for reviewing their budgets monthly to ensure expenditures do not exceed City Council approved appropriations. In addition, the Finance Officer performs a quarterly analysis of budget to actual figures to ensure that spending has not exceeded earlier estimates which is presented to Council. Finally, approval for expenditures over \$20,000 requires action from City Council.

Personnel Services Assumptions

Wage increases in this budget vary for each classification within the City. Employees at the Police Department who are covered by the Teamsters contract will receive a COLA of 1.7% effective July 1, 2015. Employees covered by the AFSCME contract are not eligible for an increase this year; the CPI-W, Western Region, January to January, which they use in their contract was 0% and negotiations were not opened with AFSCME in 2015. Non-represented employees are part of a pay for performance evaluation system. This system includes a modified COLA which is 0% for the fiscal year. They are eligible to receive an increase for the performance portion of the evaluation, which ranges from 0% to 5% based on their current performance and their current salary level relative to comparative positions within the labor market.

The majority of our employees are covered by CIS Medical Plans and these plans increased an average of 8.7% effective January 1, 2016. For the Teamsters medical plan we have assumed a 5% increase effective January 1, 2016 in this budget document. The actual numbers for Teamsters are not available until November or December.

PERS will be a significant increase in the fiscal year 2016 budget. Tier 1 & Tier 2 employer contributions will increase from 9.04% to 11.45% of eligible salary, an increase of 23.3%. OPSRP for Police Personnel will increase from 7.41% to 8.48% of eligible salary, an increase of 14.4%. The one classification that is decreasing is OPSRP for non-Police Personnel which will decrease from 4.68% to 4.38% of eligible salary, a decrease of 6.4%



VISION

The City of Klamath Falls is a vibrant, cohesive community built on a strong economic base which balances urbanization with its existing historic character and values.

MISSION STATEMENT

To further the vision, the City of Klamath Falls provides essential services and infrastructure to promote the social and economic health of the community. The role of the City Council is to provide the leadership necessary to fulfill this mission.

CITY COUNCIL’S GOALS & OBJECTIVES

Goal 1: Citizens feel safe and secure in their homes and public areas.

Goal 2: Interactions with the City will be professional with customer service as our top priority.

- **Customer Service.** Provide citizens with professional and courteous interactions at all levels. City staff should focus on creating a positive experience and message for citizens. Internal interactions (staff to staff) should model this behavior as well.

Goal 3: Economic Viability

- Provide an environment where businesses can thrive and economic opportunities are fostered in an effort to provide for the long term economic viability of the community.

Goal 4: Infrastructure

- Provide the necessary infrastructure in a manner and means to allow our citizens and community to prosper.
- Identify and implement long-term infrastructure funding mechanisms to ensure the City can meet long-term stability and sustainability.

Goal 4: Proactively work to increase efficiencies in service delivery.

- Work with the County to eliminate unnecessary duplication and partner where appropriate to provide greater value to our citizens.



CITY OF KLAMATH FALLS PROFILE

The urban growth area of Klamath Falls accommodates approximately 40,000 residents, which includes 21,500 residents of the City of Klamath Falls.

Date of Incorporation: 1905

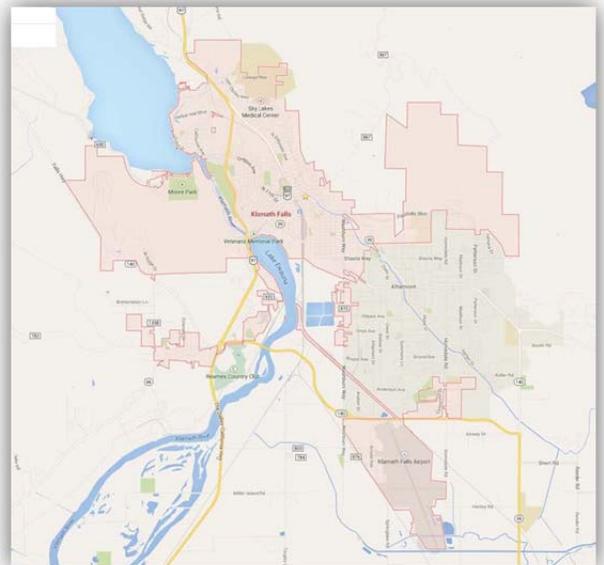
Form of Government: Council/Manager. The Council/Manager form is the system of local government that combines the strong political leadership of elected officials with the strong managerial experience of an appointed local government manager.

Recreation: 23 parks (excluding roadway greenways) covering 700 acres.

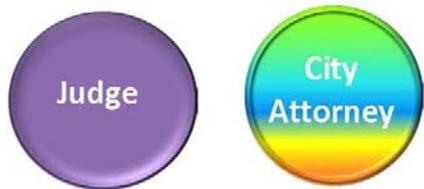
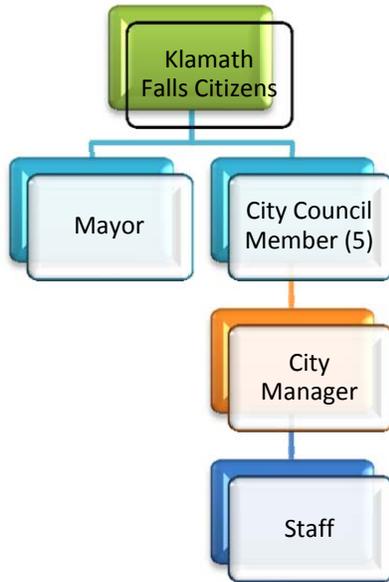
Transportation: The City is served by Burlington Northern-Santa Fe Railroad, Union Pacific Railroad and Amtrak. Passenger vehicles and truck lines have easy access through the City along U.S. Highway 97 and Oregon Highways 140, 66 and 39. Interstate 5 is 59 miles to the west along Highway 66. The City owns the Crater Lake – Klamath Regional Airport although there is no current commercial air service provider due to the loss of Sky West. The City continues to explore various options for potential services in the future.

Education: Oregon Tech, the only public polytechnic institute in the Pacific Northwest, is a four-year, accredited college located in Klamath Falls. OIT serves approximately 4,400 students at its main campus in Klamath Falls, offsite campuses located around Oregon and Washington and through Oregon Tech online. It offers both bachelors and masters degree programs. Klamath Community College was established in 1996 as a local community college. It offers a two-year associates program and a variety of community courses as well as a transfer program to four-year institution.

The City's relationship with the 173rd Fighter Wing of the Air National Guard is very positive and we are confident of the Guards' continued and possibly enhanced mission in Klamath Falls.



SERVICES CHART



LEGEND

- - City Manager & Judge
- - Administration
- - Airport
- - Police
- - Public Works
- - Support Services
- - Multiple colors represents services to multiple departments



FY 2015-2016 SCHEDULE OF BUDGET EVENTS

City Recorder Prepares & Publishes Notice of Hearing *(see below)	May 7, 2015 May 8, 2015 (web)
Proposed Budget to Committee	May 15, 2015
Budget Committee Hearing	May 20, 2015
Notice and Summary to Herald & News	June 2, 2015
Finance Department Prepares & Publishes the Notice and Summary **(see below)	June 9, 2015 (newspaper)
Agenda Reports Completed	June 5, 2015
Budget Adoption	June 15, 2015
<p>*The notice may be published in newspaper 5-30 days prior to hearing as long as it is also published on City website at least 10 days prior to meeting. The newspaper ad published must include website address.</p>	
<p>**The Summary and Notice is only required to be published one time and there is no internet publication option. The summary and hearing notice are published not less than five days or more than 30 days before the budget hearing.</p>	



CITY OF KLAMATH FALLS BUDGET PROCESS

1. Appoint Budget Officer. As designated in the City's Charter, the budget officer is the City Manager. **ORS 294.331**

2. Prepare Proposed Budget. The budget is prepared under the direction of the City Manager. **ORS 294.426**

3. Publish Notice of Budget Committee Meeting. The notice of budget committee meeting is published twice in the Herald and News separated by no less than 5 days with the first publication being no later than 30 days prior to the meeting and the final publication being no earlier than 5 days prior to the first meeting. Alternatively, one publication in the Herald & News not more than 30 days prior plus posting on the City's website not more than 10 days prior to the budget committee meeting. Newspaper notice must contain Internet Website address at which the notice is posted. **ORS 294.401**

4. Budget Committee Meets. When the proposed budget is provided to the budget committee members, it then becomes a public record and a copy is available for public inspection at City Hall (500 Klamath Ave). The proposed document can be distributed at any point prior to the first meeting. The budget message, which is delivered at the first meeting, explains the proposed budget and significant changes in the City's financial position. The budget committee may meet as many times as necessary to go through the budget and make any revisions they deem appropriate. Budget committee meetings are open to the public. **ORS 294.426**

5. Budget Committee Approves Budget and Authorizes the Levy of taxes. When the budget committee is satisfied with the proposed budget, including any revisions, it is then approved. **ORS 294.428**

6. Notice of Budget Hearing Published. After the budget has been approved by the budget committee, a budget hearing must be held and a summary of the budget must be published in the Herald and News 5 to 30 days prior to the scheduled hearing date. **ORS 294.438 & ORS 294.448**

7. Budget Hearing. The purpose of the budget hearing is to listen to citizens’ testimony on the budget approved by the budget committee.

ORS 294.453

8. Adopt Budget, Make Appropriations & Impose Taxes. The resolution to formally adopt the budget must occur no later than June 30. This resolution, when signed, gives the City the authority to spend the funds appropriated in the Proposed Budget beginning with the new fiscal year (July 1).

ORS 294.456

9. File Budget & Certify Levy. The City must deliver two copies of the Proposed Budget to the County Assessor for filing and certification of the tax levy by July 15.

ORS 294.458

When the above steps are completed and the new fiscal year has begun, the City is limited to spending only the amounts appropriated in the Proposed Budget. If it becomes necessary to exceed those amounts, the City will either need to make appropriation transfers or prepare a supplemental budget.

TRANSFERS - Appropriation transfers are enacted by a Resolution and can occur either within a fund or from one fund to any other fund. Transfers from Contingency may not exceed 15% of fund appropriations. *ORS 294.463*

SUPPLEMENTAL BUDGETS – The City may amend the current budget by adopting a supplemental budget at a regular public meeting which was published not less than 5 days prior if the expenditures being adjusted are 10% or less than the annual budget of the fund being adjusted. If the expenditures are greater than 10%, the supplemental budget must be published and a special hearing held. *ORS 294.471*

The final phase of the budget process is an audit of the previous fiscal year. The auditor examines the financial records and activities of the City and prepares an audit report. The audit report is included in the financial statements and gives the auditor’s opinion of the financial statements. The report also contains the auditor’s comments on the City’s compliance with legal requirements.



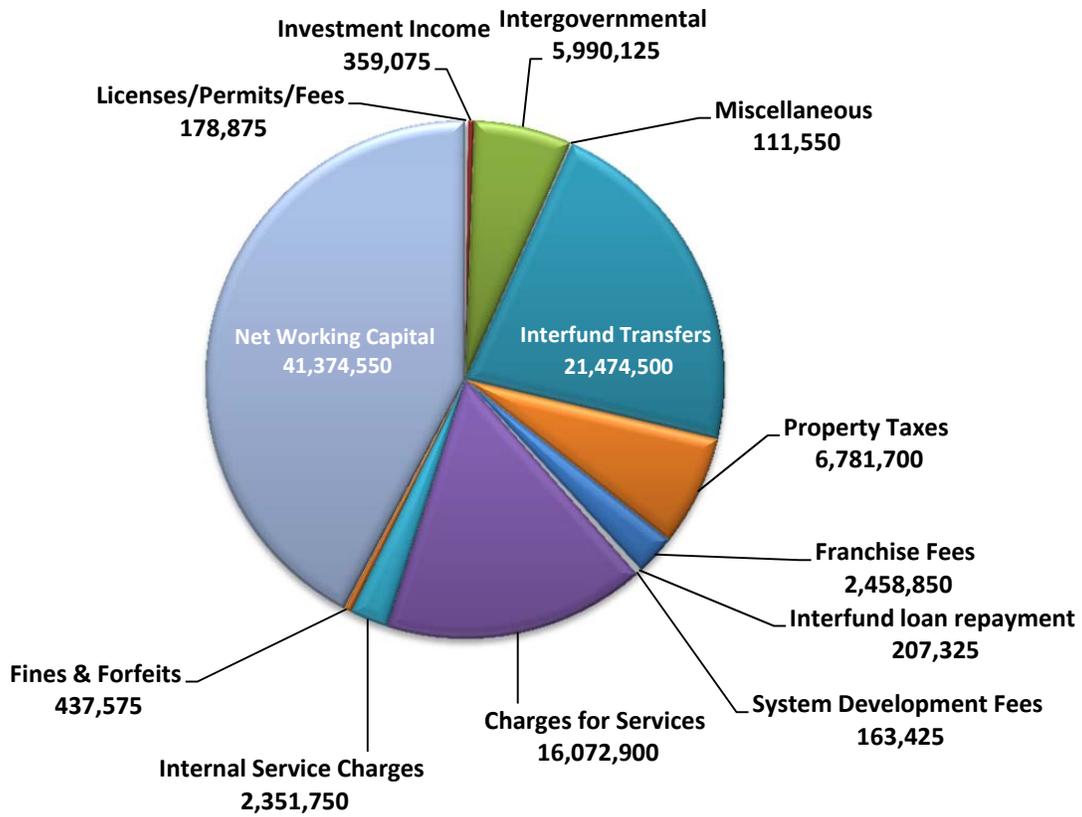
CITY OF KLAMATH FALLS DESCRIPTION OF BUDGETED CATEGORIES – RESOURCES

RESOURCES	DESCRIPTION OF BUDGETED CATEGORIES
Net Working Capital	The sum of cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, and prepaid expenses less current liabilities, carried forward from the previous year.
Taxes	Includes property taxes. Beginning with fiscal year 1998, the City of Klamath Falls has had a permanent tax rate of \$5.4423 per \$1,000 of assessed valuation.
Special Assessments	Assessments for improvements on benefited properties.
Charges for Services	Includes charges for services provided to citizens (primarily water and wastewater services) and internal service charges amongst City funds for administration, maintenance and engineering costs.
License/Fees/Permits	Parking passes, occupational licenses, amusement licenses, alcoholic beverages applications, etc. that authorize an activity in compliance with City Code.
Intergovernmental Revenues	State Shared Revenue, Hotel/Motel Tax and grants from other governmental agencies such as the County, State, or Federal Government.
Franchise Fees	A City charge against the gross revenues of utility companies that service the residents of the City. These payments include electricity, natural gas, telephone, cable TV, fiber, and solid waste disposal.
Fines & Forfeits	Municipal Court, Police Training Fund, Nuisance Abatement, Parking Fines, Drug Enforcement.
Investment Income	Income earned from investing surplus cash to enhance the City's financial position.
Miscellaneous Revenue	System development charges (SDC), donations and other various activities not reported elsewhere.
Transfers In/Interfund Loans	Amounts distributed from one fund to finance activities in another fund; shown as revenue in the receiving fund.
Other Financing Sources	Includes proceeds from the disposition of general fixed assets and resources provided from issuance of debt.



CITY OF KLAMATH FALLS DESCRIPTION OF BUDGETED CATEGORIES – REQUIREMENTS

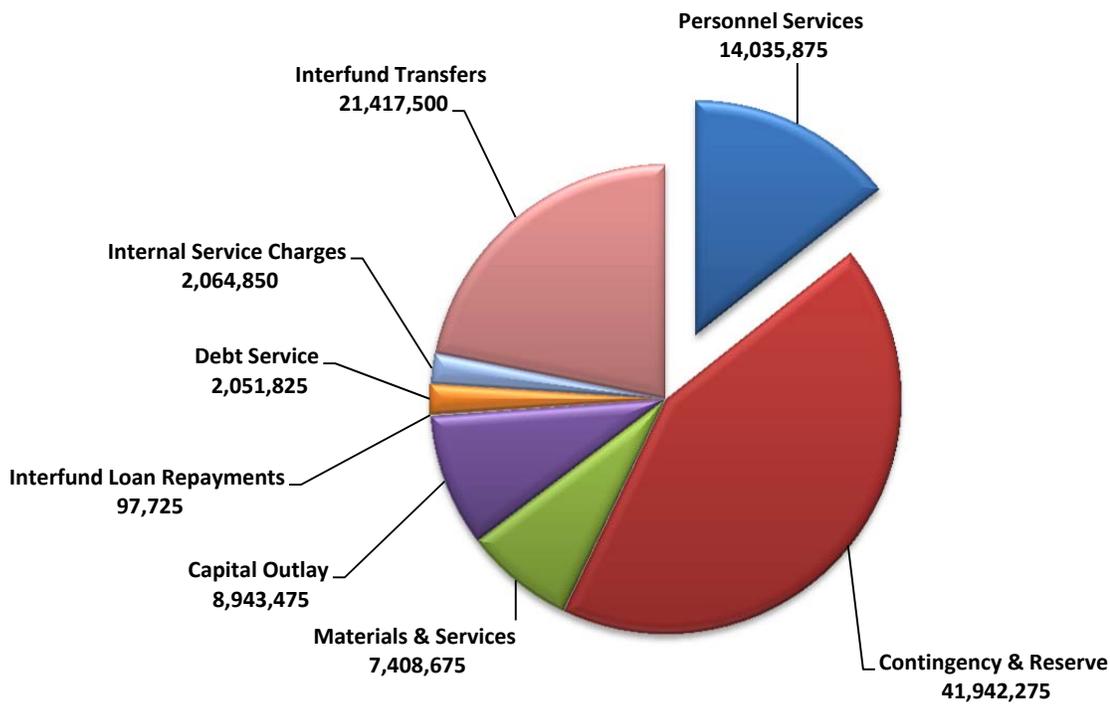
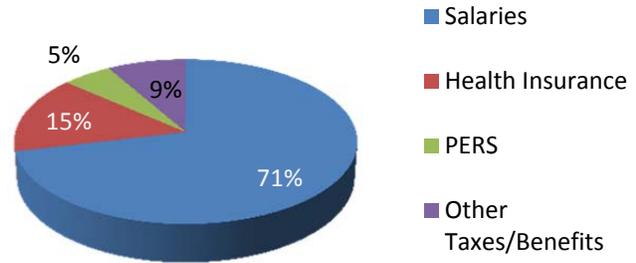
REQUIREMENTS	DESCRIPTION OF BUDGETED CATEGORIES
Personnel Services	Salaries, overtime, and associated fringe benefits such as Social Security, PERS retirement, health and life insurance, VEBA and unemployment.
Materials & Services	Costs such as utilities, parts & supplies, professional services, training & education, insurance, postage, small tools & equipment, repairs & maintenance, etc.
Capital Outlay	Acquisition or construction of buildings, improvements, machinery, equipment and land with a cost of \$5,000 or more and a life expectancy greater than one reporting period.
Debt Service	Dollars set aside for repayment of principal and interest obligations.
Transfers Out	Amounts distributed from one fund to finance activities in another fund; shown as an expenditure in the originating fund.
General Operating Contingency	This money is budgeted for use during the year to deal with unexpected operating situations that cannot be specifically identified at the time the budget is prepared. It takes legislative action to use the funds.
Unappropriated	Amounts left in a fund at the end of the year to ensure that the Fund begins the next year with enough cash to operate until tax money or other revenues are received later in that fiscal year. These dollars cannot be spent or appropriated until the following budget year, except when authorized by Council due to an emergency situation created by civil disturbance or natural disaster.
Reserved for Future Expenditure	Amount saved and carried forward beyond the year that is not expected to be spent.



City of Klamath Falls Resources & Requirements Comparison

RESOURCES: \$97,962,200

Personnel Services



City of Klamath Falls Resources & Requirements Comparison

REQUIREMENTS: \$97,962,200



SCHEDULE OF NET WORKING CAPITAL – 6 YEAR HISTORY/2 YEAR PROJECTION

Fund	ACTUAL						PROJECTED	
	7/1/2009	7/1/2010	7/1/2011	7/1/2012	7/1/2013	7/1/2014	7/1/2015	7/1/2016
General Fund (1)	3,523,091	3,479,298	3,223,134	4,071,578	4,353,350	4,801,958	3,446,350	9,051,375
Airport	728,861	34,593	366,548	1,236,688	1,389,425	1,294,113	1,313,650	1,556,750
Parks (1)	696,059	863,008	780,562	761,091	907,904	1,455,114	1,447,100	
Street (1)	4,443,351	2,820,717	1,935,771	2,375,895	2,913,917	3,330,523	3,990,750	
Parking	63,784	72,550	66,309	53,579	60,605	71,458	71,525	50,750
Street Lighting (1)	156,281	219,834	231,010	291,424	441,181	444,179	433,625	
Wastewater	12,485,925	4,250,423	5,738,407	7,980,895	9,511,856	11,061,876	12,216,150	3,109,325
Water	5,358,782	5,107,599	4,340,922	6,812,074	7,066,435	8,907,632	8,025,550	3,179,525
Cemetery	153,597	138,152	198,354	254,309	374,038			
Footpaths/Bicycle	45,195	54,439	65,192	66,658	77,151	69,019	78,025	89,050
Downtown Maintenance	286	942	4,891	7,621	9,783	13,631	3,875	
Economic Development	402,794	254,867	167,973	117,574	262,610	209,286	285,600	181,950
Technology Reserve	347,771	292,517	275,355	234,729	295,926	67,202	192,250	42,900
PERS Reserve	363,341	608,038	860,175	432,482				
Capital Projects	8,028,493	3,165,474	1,962,555	976,872	1,025,852	1,085,565	3,149,975	17,719,725
Escrow Reserve		1,481,766	2,726,867	4,866,548	6,532,025	5,862,403	5,797,775	6,273,925
Debt Service	507,036	448,480	26,630	45,072	56,975	58,698	57,725	31,900
Cogeneration	7,817,031	5,873,283	4,884,364	2,873,707	1,059,332	836,785	731,975	522,750
Veteran's Memorial Fund (2)	142,436	143,279	136,406	140,477	154,366	151,568	132,650	132,350
Total	45,264,114	29,309,259	27,991,425	33,599,273	36,492,731	39,721,010	41,374,550	41,942,275

Net working capital consists of Cash & Investments plus current receivables less cash payables.

- 1 – Increase in the General Fund and decrease in Parks, Streets and Street Lighting is due to incorporating those funds into the General Fund.
- 2 – Veteran's Memorial Fund is an Agency fund. Funds are not available for City use.



SCHEDULE OF TRANSFERS

FY 2015-2016

TRANSFER OUT	TRANSFER IN					TOTAL
	General Fund	Airport Fund	Capital Projects fund	Escrow Reserve fund	Technology Reserve Fund	
General Fund					60,000	60,000
Downtown Urban Renewal Fund (1)	57,000					57,000
Parks Fund	1,447,100					1,447,100
Street Fund	3,990,750					3,990,750
Street Lighting Fund	433,625					433,625
Wastewater Fund			10,000,000			10,000,000
Water Fund	456,625	289,575	4,500,000			5,246,200
Cogen Fund				239,825		239,825
TOTAL	6,385,100	289,575	14,500,000	239,825	60,000	21,474,500

1 – District budgets are in the Urban Renewal Agency Budget document. All other transfers in and transfers out are in this budget document.



**OVERALL STAFFING COMPARISON
F.T.E. Positions**

FY 2015-2016

DEPARTMENT	Actual FY 05	Actual FY 06	Actual FY 07	Actual FY 08	Actual FY 09	Actual FY 10	Actual FY 11	Actual FY 12	Actual FY 13	Actual FY 14	Actual May 5, 2015	Pro- posed FY 16
Police	44.00	43.00	45.00	45.00	43.00	45.00	45.00	42.00	41.00	40.00	39.00	40.00
Code Enforcement	2.33	2.33	2.33	3.33	3.33	3.33	3.33	2.33	2.33	2.00	2.00	2.00
Municipal Court	3.50	3.00	3.50	3.50	3.50	3.25	3.25	3.00	3.25	3.25	3.30	3.30
Maintenance (1)	8.50	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.50	10.00	10.00
Legal	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.75	1.75	1.70	1.70
City Manager	3.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	3.75	3.75	5.00	5.00
Finance	8.00	8.00	7.50	7.00	7.00	8.00	8.00	7.00	7.00	6.00	6.50	6.50
Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Information Systems	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Planning	4.67	6.17	6.17	6.17	6.17	6.17	6.17	4.92	4.67	4.50	2.00	2.00
P.W. Engineering	9.00	8.50	9.50	9.50	9.50	7.50	7.50	7.50	6.50	6.50	5.50	6.50
Cemetery	3.35	3.40	3.40	3.40	3.40	2.00	-	-	-	-	-	-
Airport (2)	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	6.00
Parks	6.15	5.60	5.60	5.60	5.60	6.00	8.00	8.25	8.25	6.75	6.30	6.30
Pool										5.00	3.20	3.20
Streets	11.00	11.00	11.00	11.00	11.00	11.00	11.00	10.00	10.00	10.00	10.00	10.00
Vehicle Maintenance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Off-Street Parking	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Street Lighting	2.50	-	-	-	-	-	-	-	-	-	-	-
P.W. Administration	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Utility Billing	11.50	11.50	11.50	11.50	11.50	11.75	11.75	11.00	11.00	11.00	10.00	10.00
Wastewater	14.61	14.84	15.84	15.67	15.67	15.67	15.67	15.67	14.67	14.67	11.67	13.67
Water	12.39	13.16	13.16	14.83	15.83	12.39	13.00	12.08	12.08	12.08	12.58	12.58
Geothermal						1.44	0.83	0.75	0.75	0.75	0.25	0.25
TOTAL	161.00	162.00	166.00	169.00	168.00	166.00	166.00	157.00	153.00	154.50	144.00	149.00

1 – Maintenance included a part-time Facility Maintenance Worker I for police station janitorial in FY 14.

2 – The Airport Director retired in October of 2014 and the position was not immediately refilled.



MAJOR CAPITAL PROJECTS BUDGETED FOR FISCAL YEAR 2015-2016

Airport Fund

Taxiway J Design	\$ 572,700
------------------	------------

General Fund

Lake Ewauna Trail	1,419,625
CMAQ Alley Paving	362,000
Washburn Way Sidewalks - Phase II	240,000
Chip Seal Program - Other Streets	250,000
High Efficiency Bulb Installation	250,000

Wastewater Fund

Equipment/Inventory Storage Building	331,000
Combination Sewer/Storm Cleaner/Vacuum Truck	400,000
Treatment Plant Design	500,000

Water Fund

Pelican City Booster/Water Main	700,000
Meter Upgrade Program	650,000
Melrose St. Water Main Replacement	400,000
Vac-on Hydro-Excavator	350,000

Total Major Capital Projects (\$240,000 or Greater)	<u>\$ 6,425,325</u>
--	----------------------------



BUDGET SUMMARY – ALL CITY FUNDS COMBINED

FY 2015-2016

	Actual 2012-13	Actual 2013-14	Budget 2014-15	Estimate 2014-15	Proposed 2015-16	% Change from PY Budget	% Change from PY Estimate
RESOURCES							
Property taxes	6,306,282	6,260,377	6,457,575	6,777,373	6,781,700	5%	0%
Special assessments	97,227	2,768	500	-	-	-100%	0%
Intergovernmental	3,509,036	3,797,577	4,970,950	3,945,481	5,990,125	21%	52%
Franchise fees	2,293,767	2,338,176	2,407,650	2,404,751	2,458,850	2%	2%
Licenses, fees & permits	194,230	183,764	190,875	179,574	178,875	-6%	0%
Charges for services	15,088,291	14,926,814	14,937,450	15,504,831	16,072,900	8%	4%
Fines	432,056	452,676	436,850	436,336	437,575	0%	0%
System development fees	398,265	195,461	101,350	168,204	163,425	61%	-3%
Interest earnings	276,930	325,375	354,075	351,554	359,075	1%	2%
Miscellaneous revenues	125,080	347,691	169,175	153,498	111,550	-34%	-27%
Sale of capital asset	114,776	160,000	-	2,200	-	0%	-100%
Combined Revenues from Operations	28,835,940	28,990,679	30,026,450	29,923,801	32,554,075	8%	9%
Internal charges/transfers/loans	6,932,557	5,291,550	7,238,400	7,208,071	24,033,575		
Beginning fund balance	33,599,273	36,492,731	36,344,850	39,721,010	41,374,550		
Total Resources	69,367,770	70,774,960	73,609,700	76,852,882	97,962,200	33%	27%
REQUIREMENTS							
Personnel services	13,274,554	13,200,269	14,263,000	13,215,540	14,035,875	-2%	6%
Materials & services	6,219,369	6,748,288	7,272,050	6,293,505	7,408,675	2%	18%
Capital outlay	4,277,548	3,701,285	8,137,975	5,459,556	8,943,475	10%	64%
Debt Service	2,501,851	1,693,516	3,582,350	3,541,391	2,051,825	-43%	-42%
Sub-total	26,273,322	25,343,358	33,255,375	28,509,992	32,439,850	-2%	14%
Internal charges/transfers/loan	6,601,717	5,710,592	6,880,275	6,968,339	23,580,075		
Ending fund balance	36,492,731	39,721,010	33,474,050	41,374,550	41,942,275		
Total Requirements	69,367,770	70,774,960	73,609,700	76,852,882	97,962,200	33%	27%

The table above summarizes the major resources and requirements for all City funds exclusive of Urban Renewal Funds.



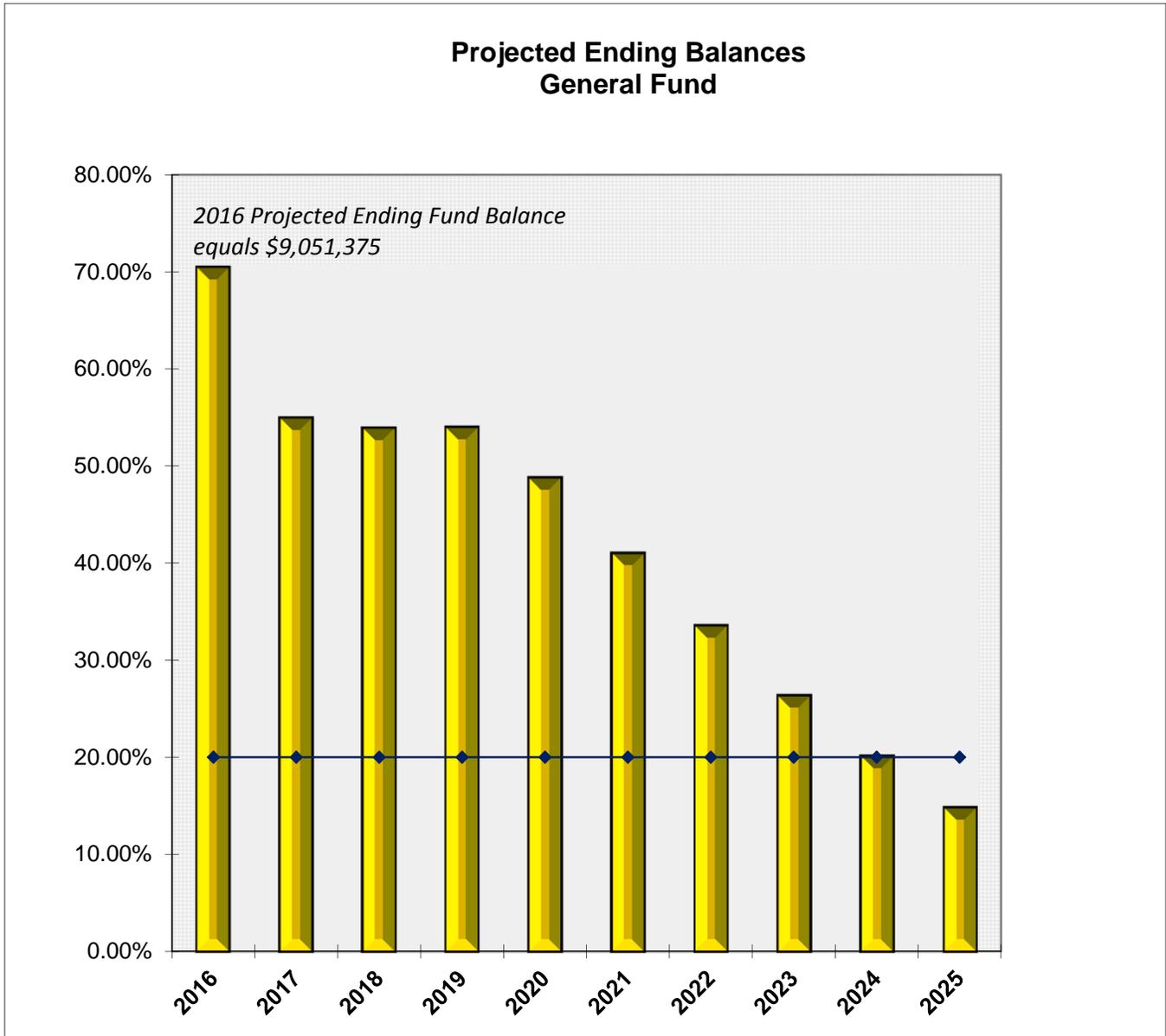
CITY OF KLAMATH FALLS

GENERAL FUND

The General Fund accounts for financial resources of the City, which are not accounted for in any other fund. Principal sources of revenue are property taxes, intergovernmental, franchise fees, licenses and permits, and state shared revenue.

Estimated Resources:	\$26,719,625
Appropriated:	\$17,668,250
Reserved for Future Requirements:	\$ 9,051,375
Total Fund Requirements:	\$26,719,625

GENERAL FUND 10 YEAR FORECAST



**ADOPTED BUDGET
Fiscal Year 2015-2016**

GENERAL FUND #101 RESOURCES

<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Budget</u>	<u>FY 2015</u> <u>Estimate</u>	<u>Resources</u>	<u>FY 2016</u> <u>Proposed</u>	<u>FY 2016</u> <u>Approved</u>	<u>FY 2016</u> <u>Adopted</u>
4,071,578	4,353,350	4,847,250	4,801,958	Net Working Capital	3,446,350	3,446,350	3,446,350
218,773	242,300	281,025	234,388	Taxes Previously Levied	309,650	309,650	309,650
96,992	800	500		Special Assessments		-	-
622,134	548,028	543,800	542,272	Intergovernmental	4,490,625	4,490,625	4,490,625
149,489	140,029	144,875	139,109	Licenses, Fees & Permits	138,425	138,425	138,425
1,105,647	1,124,880	1,474,075	1,476,149	Franchise Fees	2,458,850	2,458,850	2,458,850
57,889	13,130	14,375	68,682	Charges for Services	604,500	604,500	604,500
373,475	397,321	377,800	382,906	Fines & Forfeitures	385,150	385,150	385,150
67,942	84,592	61,225	83,352	Investment Income	110,000	110,000	110,000
				System Development Charges	21,800	21,800	21,800
17,117	117,834	108,650	69,556	Miscellaneous Revenues	77,175	77,175	77,175
3,625,338	3,532,660	2,781,650	2,721,417	Internal Charges for Services	2,351,750	2,351,750	2,351,750
	160,000			Sale of Capital Asset		-	-
276,703	375,043			Transfers In	6,385,100	6,385,100	6,385,100
<u>10,683,077</u>	<u>11,089,967</u>	<u>10,635,225</u>	<u>10,519,789</u>	Total Resources Except Taxes Levied	<u>20,779,375</u>	<u>20,779,375</u>	<u>20,779,375</u>
		5,103,950	5,275,433	Taxes Necessary to Balance	5,940,250	5,940,250	5,940,250
4,597,278	4,619,215			Taxes Collected in Year Levied			
<u>15,280,355</u>	<u>15,709,182</u>	<u>15,739,175</u>	<u>15,795,222</u>	Total Resources	<u>26,719,625</u>	<u>26,719,625</u>	<u>26,719,625</u>



CITY OF KLAMATH FALLS

GENERAL FUND

Municipal Court

The Municipal Court Division of the General Fund is used to account for Municipal Court activities. Revenues consist exclusively of fines and fees generated from the Police Department, Code Enforcement and Parking Divisions.

Appropriated: \$240,275

MUNICIPAL COURT DIVISION GOALS AND REQUIREMENTS

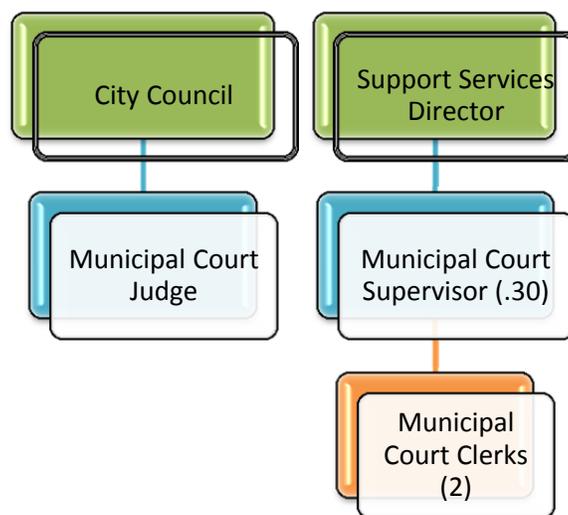
Division Description

Municipal Court provides oversight and direction to ensure that all traffic, parking and code matters are handled in the appropriate manner. In addition to the Judge/Pro-Tem Judges, 30% of a Supervisor position and two full-time clerk positions are budgeted in this department. Division employees work with and act as a resource for multiple City Departments/Divisions (Police, Code Enforcement and Legal), along with having a dedicated commitment to assisting and improving community safety for the citizens of Klamath Falls. The Court Supervisor and the two staff members are responsible for all Court processes, including traffic, parking and code violation arraignments, Spanish court, trials, and night court.

2015-2016 Division Goals

- Division restructure/area re-work for better customer service
- Implement 2 Educational Tools-Informational Video/Brochure
- Amnesty Program
- Streamline Tyler processes (PD/Court Upload and Download of citations)
- Review record storage structure, change if applicable

DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/MUNICIPAL COURT DIVISION #01 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
117,261	133,910	140,550	140,582	Salaries	143,275	143,275	143,275
54,626	46,883	52,125	49,934	Benefits	54,100	54,100	54,100
<u>171,887</u>	<u>180,793</u>	<u>192,675</u>	<u>190,516</u>	Total Personnel Services	<u>197,375</u>	<u>197,375</u>	<u>197,375</u>
Materials & Services							
2,842	9,485	7,400	7,400	Professional Service Contracts	6,000	6,000	6,000
4,585	4,634	5,375	5,375	Utilities	5,725	5,725	5,725
14,021	12,787	16,575	15,500	Maintenance & Repairs	17,500	17,500	17,500
909	1,131	1,425	1,425	Insurance	1,525	1,525	1,525
2,721	2,986	3,100	3,250	Communications	3,500	3,500	3,500
	139	500	200	Advertising	500	500	500
2,501	3,200	2,750	3,950	Travel/Training	3,300	3,300	3,300
2,984	2,161	2,800	2,800	Supplies	2,850	2,850	2,850
2,664	2,524	3,000	2,350	Non-Capital Equipment	1,500	1,500	1,500
114	290	500	650	Other Materials & Services	500	500	500
<u>29,568</u>	<u>30,719</u>	<u>5,250</u>	<u>4,449</u>	Internal Charges for Service			
<u>62,909</u>	<u>70,056</u>	<u>48,675</u>	<u>47,349</u>	Total Materials & Services	<u>42,900</u>	<u>42,900</u>	<u>42,900</u>
<u>234,796</u>	<u>250,849</u>	<u>241,350</u>	<u>237,865</u>	Total Requirements	<u>240,275</u>	<u>240,275</u>	<u>240,275</u>



CITY OF KLAMATH FALLS

GENERAL FUND

City Manager

The City Manager Department within the General Fund accounts for activities in the City Manager's office, which also includes the City Recorder's functions. Revenues consist primarily of administrative service charges to other departments plus other General Fund resources.

Appropriated: \$549,600

CITY MANAGER DEPARTMENT GOALS AND REQUIREMENTS

Department Description

The Office of the City Manager provides oversight and direction to ensure that all departments are responding to City Council goals, applying policy consistently and identifying key issues that need Council direction. In addition to the City Manager, four positions are budgeted in this Department. Department employees work with and act as resources to all departments, elected officials and citizens of Klamath Falls. The City Recorder and the two staff members are responsible for management and retention of all City records, leases, contracts and agreements, legal and public notices, elections, website maintenance, processing Ordinances and Resolutions, and as the City liaison to the City Council.

2015-2016 Department Goals

- Refine survey approach to more accurately capture community input on selected items.
- Work to better utilize existing tools for citizen engagement – i.e. Open City Hall, Facebook, Website, etc.
- Continue to work with City Council and Staff to implement Council’s goals.

Budget Comments – Requirements

This budget includes a staff person transferred from Planning into the City Manager’s office to assist with economic development and special projects. While this office shows an increase in personnel, the overall general fund did not increase.

DEPARTMENT ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/CITY MANAGER DEPARTMENT #02 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
274,603	292,603	339,625	337,406	Salaries	376,775	376,775	376,775
94,968	90,277	108,800	101,925	Benefits	126,775	126,775	126,775
<u>369,571</u>	<u>382,880</u>	<u>448,425</u>	<u>439,331</u>	Total Personnel Services	<u>503,550</u>	<u>503,550</u>	<u>503,550</u>
Materials & Services							
23,243	1,211	1,300	1,300	Professional Service Contracts	1,300	1,300	1,300
6,344	6,442	8,775	8,775	Utilities	9,200	9,200	9,200
5,473	3,961	11,175	11,175	Maintenance & Repairs	8,700	8,700	8,700
2,656	2,353	3,375	3,375	Insurance	2,225	2,225	2,225
2,870	3,201	4,250	3,850	Communications	4,250	4,250	4,250
117	105	2,000	2,225	Advertising	2,250	2,250	2,250
14,058	5,224	9,100	9,100	Travel/Training	9,100	9,100	9,100
4,091	3,060	4,900	4,600	Supplies	4,400	4,400	4,400
2,632	242	2,800	3,258	Non-Capital Equipment	3,300	3,300	3,300
724	797	1,325	1,225	Other Materials & Services	1,325	1,325	1,325
<u>3,925</u>	<u>7,679</u>	<u>7,025</u>	<u>5,914</u>	Internal Charges for Services			
<u>66,133</u>	<u>34,275</u>	<u>56,025</u>	<u>54,797</u>	Total Materials & Services	<u>46,050</u>	<u>46,050</u>	<u>46,050</u>
<u>435,704</u>	<u>417,155</u>	<u>504,450</u>	<u>494,128</u>	Total Requirements	<u>549,600</u>	<u>549,600</u>	<u>549,600</u>



CITY OF KLAMATH FALLS

GENERAL FUND

Legal

The Legal Department within the General Fund accounts for costs associated with the City Attorney for City operations. Revenues consist primarily of administrative service charges to other departments plus other General Fund resources.

Appropriated: \$228,900

LEGAL DEPARTMENT GOALS AND REQUIREMENTS

Department Description

The Legal Department is comprised of the City Attorney and a Paralegal (.70 FTE). The City Attorney provides legal advice to the Mayor, City Council, all City departments and the various City boards, committees and commissions on legal matters of concern to the City and its residents. The City Attorney prepares or approves all Ordinances and Resolutions for City Council action. The City Attorney also provides opinions and advice to City officials regarding general municipal law issues and prosecutes traffic and code violations in Municipal Court. The Legal Department is ultimately responsible for the legal sufficiency of all contracts, agreements, leases, deeds, Ordinances, Resolutions, encroachments, and easements that are executed by the City. The City Attorney also handles legal matters related to implementation and application of land use regulations and provides services related to land sales and acquisitions.

2015-2016 Department Goals

- Provide effective legal services to the City in a timely manner by providing strategic support, risk management and money-saving options.
- Increase quality of legal services through education for specialized areas, such as employment/labor law and water law. Add value to special counsel attorneys with research and writing assistance.
- Reduce administrative costs and increase efficiencies. Implement records management system through Tyler Technologies (Tyler Content Management) and reduce off-site record storage costs.
- Provide support of special projects such as water law, urban renewal and bond refinance.

DEPARTMENT ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/LEGAL DEPARTMENT #03 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
149,029	152,189	156,225	153,500	Salaries	156,700	156,700	156,700
48,495	38,616	42,975	39,575	Benefits	44,900	44,900	44,900
<u>197,524</u>	<u>190,805</u>	<u>199,200</u>	<u>193,075</u>	Total Personnel Services	<u>201,600</u>	<u>201,600</u>	<u>201,600</u>
Materials & Services							
1,603	1,078	7,000	8,000	Professional Service Contracts	4,000	4,000	4,000
3,288	3,354	4,350	3,425	Utilities	3,600	3,600	3,600
2,892	2,388	3,500	1,600	Maintenance & Repairs	1,500	1,500	1,500
819	908	1,150	1,200	Insurance	1,300	1,300	1,300
2,022	2,495	2,850	2,600	Communications	2,850	2,850	2,850
		250		Advertising			
2,647	5,155	5,000	6,000	Travel/Training	6,000	6,000	6,000
2,176	1,431	2,000	2,000	Supplies	2,000	2,000	2,000
2,670	791	350	600	Non-Capital Equipment	2,350	2,350	2,350
4,388	4,175	3,700	3,700	Other Materials & Services	3,700	3,700	3,700
1,570	3,840	3,500	2,957	Internal Charges for Services			
<u>24,075</u>	<u>25,615</u>	<u>33,650</u>	<u>32,082</u>	Total Materials & Services	<u>27,300</u>	<u>27,300</u>	<u>27,300</u>
<u>221,599</u>	<u>216,420</u>	<u>232,850</u>	<u>225,157</u>	Total Requirements	<u>228,900</u>	<u>228,900</u>	<u>228,900</u>



CITY OF KLAMATH FALLS

GENERAL FUND

Support Services

The Support Services Department is a collection of divisions within the General Fund, each with their own goals and budgets. Our primary function is to provide overall support to all the operating divisions; however, Parks and Municipal Court are also part of the Department and have specific activities. The Support Services Director and the Support Service Analyst provide general management and analysis for the department. Their expenses are captured in the Human Resources Division and charged to divisions outside the General Fund through administrative charges.

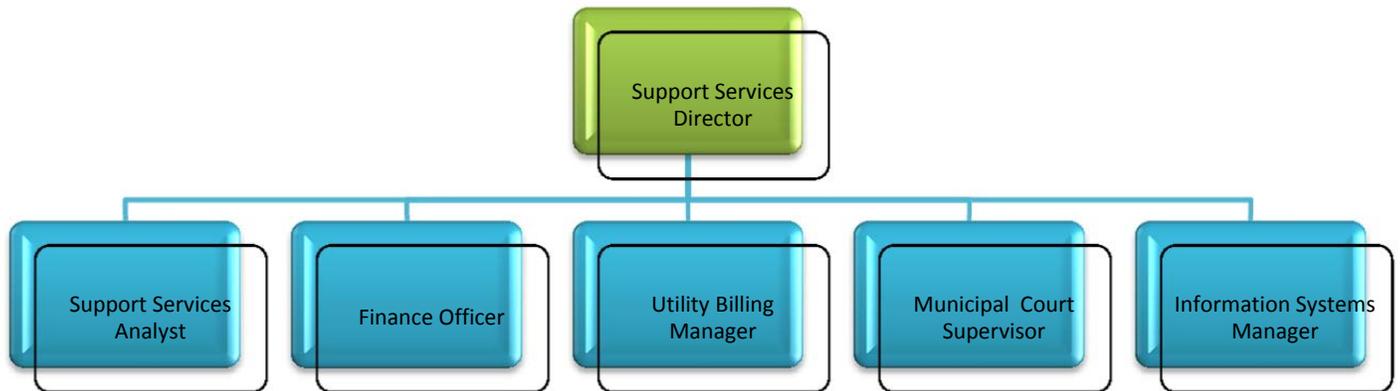
2015-2016 Department Goals

- Tyler Implementation – The change to Tyler software is about 50% complete. In 2016 we will finish the project with the implementation of Code Enforcement, Business Licenses, Work Orders, Engineering, and Planning. The Department will focus on leveraging the new software to improve customer accessibility and employee productivity.
- Budgets – Each department will look for efficiencies, training opportunities, and creative alternatives to support the City as we are asked to provide the same or higher levels of services without increasing tax revenues.
- Communication – Our goal is to communicate simply. Managers will meet regularly with employees, communicate City wide directives promptly, and measure employee performance against established goals.
- Do your job – The goal of Support Services is to do our jobs well. This will be measured by setting our individual goals, measuring performance against these goals, and making adjustments as required to meet customers' requirements.

Budget Comments – Requirements

As a collection of divisions, the Support Services Department does not have a specifically identified budget. Appropriations are done at the division level.

DEPARTMENT ORGANIZATIONAL CHART





CITY OF KLAMATH FALLS

GENERAL FUND

Finance

The Finance Division within the General Fund accounts for the financial operation of the City. Revenues consist primarily of administrative service charges to other departments plus other General Fund resources.

Appropriated: \$706,000

FINANCE DIVISION GOALS AND REQUIREMENTS

Division Description

The Finance Division is the hub of all financial activities for the City and provides central accounting services for all City departments and the Urban Renewal Agency. This division is responsible for cash receipting, assessments, business licenses, parking passes, park reservations, lien searches, accounts receivable, accounts payable, payroll, debt management, grant financial reporting, capital asset management, property/liability insurance and investment of City funds.

Preparation of fiscal reports, bond sales, rate and fee studies and financial research are all services provided by the Finance Division to other departments and as requested by the City Council and City Manager. Finance is also responsible for the preparation of the annual Budget and the Comprehensive Annual Financial Report (CAFR). These activities are guided by State and Federal Statutes, generally accepted accounting principles, and local ordinances and policies.

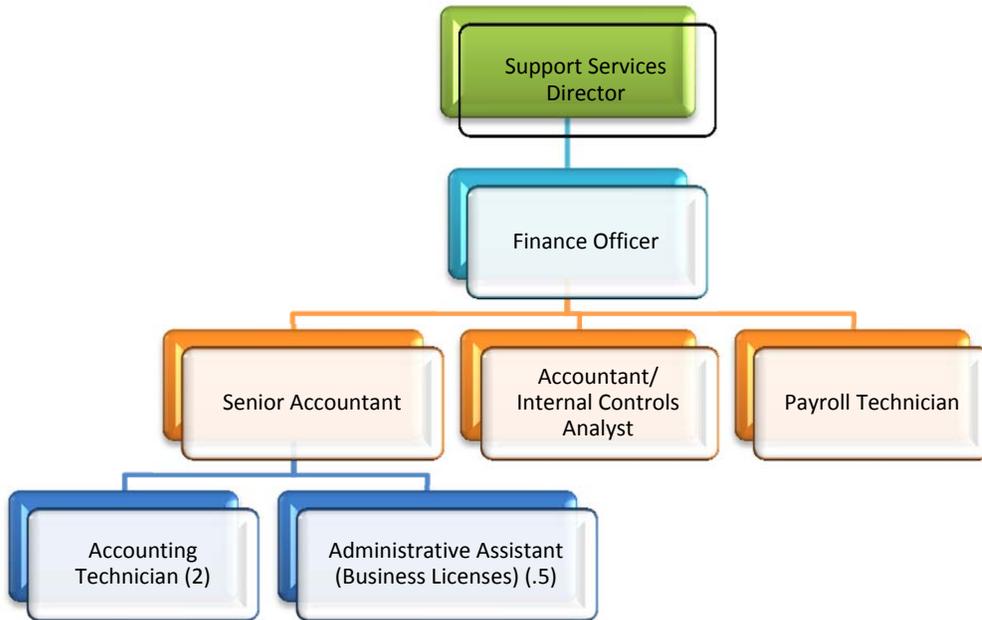
2015-2016 Division Goals

- Implement procurement card program to streamline City purchases. Measured by efficiencies gained within the AP payment process.
- Implement online payments for all City services to improve customer service. Measured by customer usage.
- Continue to improve internal controls to ensure operational effectiveness and accurate financial reporting. Measured by results of annual audit.
- Refinance the 2005 Wastewater Revenue bonds for an estimated net present value savings of \$326,000.

Budget Comments – Requirements

The overall materials & services budget for 2015-2016 is over \$15,000 less than the prior year due to the need for a temporary worker in 2014-2015. However, personnel services and several line items in materials & services will increase due to adding business licenses into the Finance Division.

DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/FINANCE DIVISION #05 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
459,692	328,851	355,175	354,502	Salaries	388,900	388,900	388,900
180,119	120,262	148,650	131,156	Benefits	153,150	153,150	153,150
<u>639,811</u>	<u>449,113</u>	<u>503,825</u>	<u>485,658</u>	Total Personnel Services	<u>542,050</u>	<u>542,050</u>	<u>542,050</u>
Materials & Services							
48,850	50,555	74,675	70,537	Professional Service Contracts	51,075	51,075	51,075
4,651	4,133	5,850	5,273	Utilities	5,575	5,575	5,575
26,056	24,008	32,875	39,175	Maintenance & Repairs	41,200	41,200	41,200
27,000	27,000	27,000	27,000	Lease	27,000	27,000	27,000
2,668	4,539	3,950	3,323	Insurance	4,150	4,150	4,150
7,711	7,974	8,250	8,112	Communications	11,500	11,500	11,500
2,790	4,517	3,400	2,504	Advertising	3,400	3,400	3,400
9,871	6,298	7,675	7,354	Travel/Training	8,850	8,850	8,850
6,957	5,955	6,500	6,266	Supplies	7,750	7,750	7,750
3,232	705	6,850	6,964	Non-Capital Equipment	2,750	2,750	2,750
1,452	997	500	511	Other Materials & Services	700	700	700
<u>1,465</u>	<u>5,903</u>	<u>8,825</u>	<u>8,227</u>	Internal Charges for Services			
<u>142,703</u>	<u>142,584</u>	<u>186,350</u>	<u>185,246</u>	Total Materials & Services	<u>163,950</u>	<u>163,950</u>	<u>163,950</u>
<u>782,514</u>	<u>591,697</u>	<u>690,175</u>	<u>670,904</u>	Total Requirements	<u>706,000</u>	<u>706,000</u>	<u>706,000</u>



CITY OF KLAMATH FALLS

GENERAL FUND

Human Resources

The Human Resources Division within the General Fund accounts for the activities of the Human Resources operations, risk management, and general management of the Support Services Department. Both the Support Services Director and the Support Services Analyst are expensed in this division. Their costs are charged to divisions outside of the General Fund through Administrative Charges.

Appropriated: \$280,175

HUMAN RESOURCES DIVISION GOALS AND REQUIREMENTS

Division Description

The mission of the Human Resources Division is to support the goals and challenges of employees and the City. HR provides services, which promote a positive work environment characterized by fair treatment of staff, open communication, personal accountability, trust and mutual respect. Human Resources, staffed by the Support Services Director and the Support Services Analyst, is responsible for providing a wide range of services to City managers and employees such as: the recruitment and selection of those applicants; supervisor and employee training; workforce planning; position classification and pay structure; labor relations including labor contracts and grievance resolution; personnel policy; FMLA & OFLA; and the administration of the Workers' Compensation programs.

2015-2016 Division Goals

- Provide timely and professional support to individual employees and managers for all HR related activities while ensuring compliance with State and Federal laws.
- Facilitate specific management training to focus on basic supervisory skills and communication.
- Focused recruitment activities to attract hard to fill positions such as the City Engineer and Wastewater Division Manager.
- Complete the implementation of the Tyler Software in Code Enforcement, Business License, Engineering and Planning. Support the selection and implementation of the Fleet software.
- Provide general management and support to all the Divisions within Support Services.

Budget Comments – Requirements

FY 2016 Budget includes \$10,000 in Professional Service Contracts to provide for the management training. This training will focus on supervisory skills and communication to help managers and employees successfully adapt to the constant pace of change we are experiencing in our work environment. There is also increased Travel and Training to keep our skills current with the new system.

DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/HUMAN RESOURCES DIVISION #06 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
158,263	165,086	172,650	171,500	Salaries	178,325	178,325	178,325
60,848	50,872	57,000	54,325	Benefits	59,050	59,050	59,050
<u>219,111</u>	<u>215,958</u>	<u>229,650</u>	<u>225,825</u>	Total Personnel Services	<u>237,375</u>	<u>237,375</u>	<u>237,375</u>
Materials & Services							
7,434	19,594	6,000	6,525	Professional Service Contracts	15,500	15,500	15,500
1,989	1,820	2,025	2,025	Utilities	2,125	2,125	2,125
5,435	5,474	4,500	4,500	Maintenance & Repairs	4,500	4,500	4,500
716	840	1,075	1,500	Insurance	1,650	1,650	1,650
1,133	1,126	1,500	1,550	Communications	1,625	1,625	1,625
			125	Advertising			
4,583	1,483	9,350	5,300	Travel/Training	10,000	10,000	10,000
3,593	2,170	2,200	1,700	Supplies	1,700	1,700	1,700
2,060	46	1,000	1,000	Non-Capital Equipment	2,500	2,500	2,500
1,591	1,939	3,200	3,400	Other Materials & Services	3,200	3,200	3,200
970	1,548	1,200	3,327	Internal Charges for Services			
<u>29,503</u>	<u>36,040</u>	<u>32,050</u>	<u>30,952</u>	Total Materials & Services	<u>42,800</u>	<u>42,800</u>	<u>42,800</u>
Capital Outlay							
641				Equipment			
<u>641</u>	<u>-</u>	<u>-</u>	<u>-</u>	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
<u>249,255</u>	<u>251,998</u>	<u>261,700</u>	<u>256,777</u>	Total Requirements	<u>280,175</u>	<u>280,175</u>	<u>280,175</u>



CITY OF KLAMATH FALLS

GENERAL FUND

Information Systems

The Information Systems Division within the General Fund accounts for the costs of managing the City's Information and Technology systems. Revenues consist primarily of administrative service charges to other departments plus other General Fund resources.

Appropriated: \$393,850

INFORMATION SYSTEMS DIVISION GOALS AND REQUIREMENTS

Division Description

The Information Systems Division works with all City departments in an effort to make effective use of technology, to provide service and support, and to ensure the availability and reliability of computer systems. IS manages the enterprise network as well as the underlying infrastructure consisting of a fiber network, wireless communications, and servers and software that enable the City to provide high quality services to our departments and our citizens. The IS Division strives to maintain network reliability with the least amount of service interruptions and downtime.

2015-2016 Division Goals

- Ensure that the Tyler software implementation is installed timely and within budget.
- Support the use of new tools in the Tyler software to maximize their effectiveness.
- Identify new software tools needed to manage the Fleet operations.
- Evaluate network architecture and identify any necessary upgrades to be included in the fiscal year 2016-2017 CIP.
- Engage in the continuing education of current and new technologies.

DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/INFORMATION SYSTEMS DIVISION #07 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
193,562	211,828	218,800	216,240	Salaries	219,675	219,675	219,675
78,203	71,298	78,700	73,385	Benefits	80,325	80,325	80,325
<u>271,765</u>	<u>283,126</u>	<u>297,500</u>	<u>289,625</u>	Total Personnel Services	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Materials & Services							
2,405	175	2,000	2,000	Professional Service Contracts	2,800	2,800	2,800
6,113	6,177	8,425	4,935	Utilities	5,175	5,175	5,175
34,720	35,729	34,200	33,000	Maintenance & Repairs	33,500	33,500	33,500
1,267	1,226	1,550	1,576	Insurance	1,725	1,725	1,725
23,388	23,791	28,000	27,975	Communications	28,000	28,000	28,000
1,123	5,644	11,300	3,310	Travel/Training	11,150	11,150	11,150
5,376	2,499	5,000	5,000	Supplies	4,425	4,425	4,425
20,558	4,982	5,000	5,169	Non-Capital Equipment	7,000	7,000	7,000
149	30		38	Other Materials & Services	75	75	75
1,570	3,840	3,500	2,957	Internal Charges for Services			
<u>96,669</u>	<u>84,093</u>	<u>98,975</u>	<u>85,960</u>	Total Materials & Services	<u>93,850</u>	<u>93,850</u>	<u>93,850</u>
<u>368,434</u>	<u>367,219</u>	<u>396,475</u>	<u>375,585</u>	Total Requirements	<u>393,850</u>	<u>393,850</u>	<u>393,850</u>



CITY OF KLAMATH FALLS

GENERAL FUND

Planning (inactive)

The Planning Division will be combined with the Engineering Division forming the new Development Services Division of the General Fund. The follow page is past years of the Planning Division.

ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/PUBLIC WORKS PLANNING DIVISION #08 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
284,603	289,262	245,350	226,603	Salaries			
131,832	109,413	101,450	86,623	Benefits			
416,435	398,675	346,800	313,226	Total Personnel Services	-	-	-
Materials & Services							
813	10,864	1,000	907	Professional Service Contracts			
4,479	4,371	6,650	2,647	Utilities			
7,620	8,077	7,100	2,367	Maintenance & Repairs			
2,256	2,450	3,075	2,697	Insurance			
5,566	5,399	9,500	5,266	Communications			
552	47	1,000	665	Advertising			
7,786	5,210	4,700	4,731	Travel/Training			
3,745	3,358	5,500	3,411	Supplies			
1,557	2,207	2,500	1,973	Non-Capital Equipment			
508	90	125	50	Other Materials & Services			
12,026	12,022	3,300	3,300	Internal Charges For Services			
46,908	54,095	44,450	28,014	Total Materials & Services	-	-	-
463,343	452,770	391,250	341,240	Total Requirements	-	-	-



CITY OF KLAMATH FALLS

GENERAL FUND

Public Works Administration

The Public Works Administration Division within the General Fund is used to account for administration services provided to the Public Works Department. Revenues consist of internal service charges to Wastewater, and Water Funds. Other general government revenues also support this department.

Appropriated: \$285,975

PUBLIC WORKS ADMINISTRATION DIVISION GOALS AND REQUIREMENTS

Division Description

The Public Works Department is the accumulation of several divisions consisting of: Streets/Fleet Maintenance, Water/Geothermal, Wastewater, Maintenance/Street Lighting, Development Services, and Public Works Administration. Public Works is tasked with the maintenance and capital improvements of all infrastructure related to these divisions with the City limits. Water is supplied to not only those residents within the City but to those that reside within the Urban Growth Boundary as well.

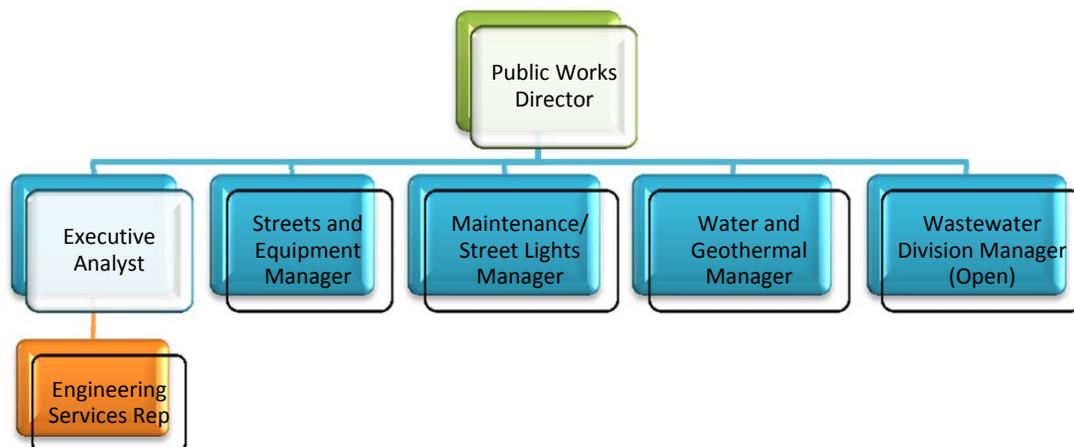
The primary goal of the Public Works Administration Division is to help other divisions within Public Works meet their goals, and provide support as necessary. Many of the tasks taken on by Public Works Administration are longer range or broader goals to assist or analyze facets within the various divisions. These tasks can take the form of anything from joint operations studies with outside entities to financial and operations analysis for potential consolidation.

2015-2016 Division Goals

This coming year, the primary goals for the Public Works Administration Division are:

- Continue emergency response capabilities for Public Works
- Complete the preliminary design for the bio-gas/combined heat and power project at the Wastewater Treatment Plant
- Complete phase II of the joint operations study with South Suburban Sanitary District
- Begin RFP process for design of upgrades to the Wastewater Treatment Plant

DEPARTMENT ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/PUBLIC WORKS ADMINISTRATION DIVISION #09 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Personnel Services			
		166,475	170,318	Salaries	182,050	182,050	182,050
		69,325	61,396	Benefits	78,225	78,225	78,225
-	-	235,800	231,714	Total Personnel Services	260,275	260,275	260,275
				Materials & Services			
		3,000	251	Professional Service Contracts	3,000	3,000	3,000
		2,125	1,776	Utilities	1,875	1,875	1,875
		8,600	1,764	Maintenance & Repairs	9,050	9,050	9,050
		1,400	1,659	Insurance	1,675	1,675	1,675
		1,300	1,677	Communications	1,950	1,950	1,950
		500	200	Advertising	500	500	500
		5,000	4,000	Travel/Training	5,000	5,000	5,000
		1,800	1,400	Supplies	1,800	1,800	1,800
		850	100	Non-Capital Equipment	600	600	600
		400	100	Other Materials & Services	250	250	250
		1,200	3,327	Internal Charges for Services			
-	-	26,175	16,254	Total Materials & Services	25,700	25,700	25,700
-	-	261,975	247,968	Total Requirements	285,975	285,975	285,975



CITY OF KLAMATH FALLS

GENERAL FUND

Development Services

(Formerly Public Works Engineering)

The Development Services Division within the General Fund is used to account for engineering and planning services provided to other City units as well as the public. Revenues consist primarily of charges for services, both inside and outside the governmental unit. Other general government revenues also support this department.

Appropriated: \$910,850

DEVELOPMENT SERVICES DIVISION GOALS AND REQUIREMENTS

Division Description

The Development Services Division is a merge of the Planning and Engineering Divisions, providing a one-stop-shop to better meet the needs of the customer. The Division is responsible for the City's current land use development issues, long range planning strategies, and architectural preservation. It also prepares and administers plans, policies and regulations with guidance from Federal and State laws. The Division provides technical support to the City Council and the Planning Commission.

Another primary role of the Development Services Division is to protect the interests of Public Works and the Citizens of Klamath Falls by ensuring infrastructure is designed and constructed in conformance with the City's design standards. This is primarily done through the review of plans and issuance of permits. The Division's role is further expanded by overseeing the design and construction of capital improvement projects for many departments and divisions within the City. Development Services plays an active role in review and inspection of private developments that will have infrastructure dedicated to the City at a later date.

Development Services is also responsible for maintaining the Geographic Information System, reviewing and up keeping of the City's water rights, review and approval of plats, subdivisions, land partitions and other survey related documents.

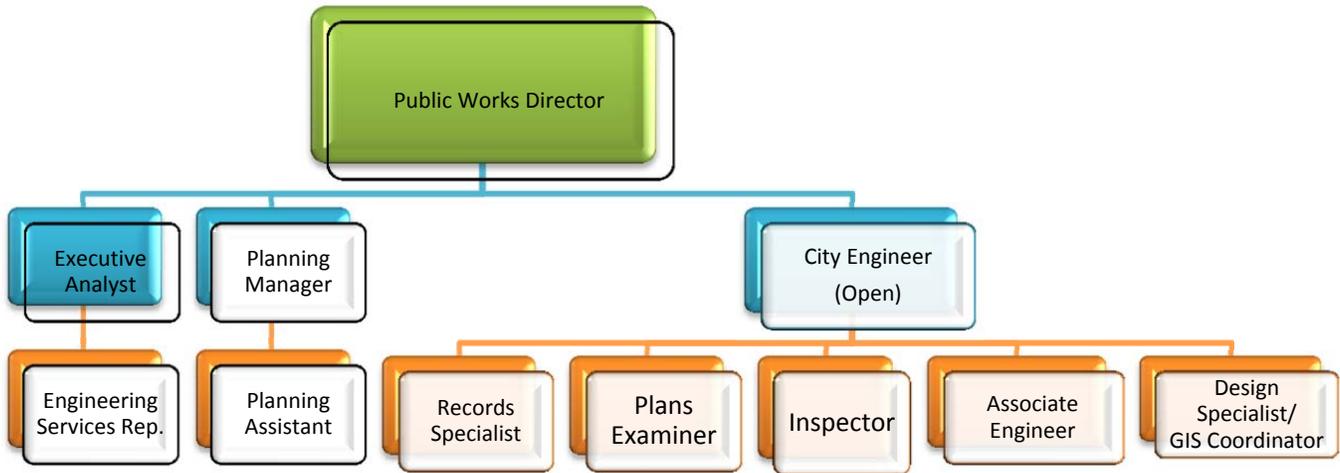
2015-2016 Department Goals

- Provide exceptional customer service to internal and external customers as measured through surveys and turn-around time for permits/inquiries
- Complete Public Works projects identified in the Capital Improvement Plan
- Obtain Council adoption of an amended Community Development Ordinance
- Assist with the Joint Land Use Study to determine the appropriate land uses around the Airport
- Assist with the Bikeways and Trails Master Plan for the Urban Growth Boundary
- Ensure development meets the City's development standards to help citizens feel safe within their homes and communities

Budget Comments - Requirements

Planning and Engineering Divisions merged. The budget increased from the prior year due to Planning and Engineering merging in FY 2016.

DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/DEVELOPMENT SERVICES DIVISION #10 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
370,671	419,553	417,125	344,955	Salaries	556,200	556,200	556,200
159,786	142,869	158,975	125,463	Benefits	231,450	231,450	231,450
<u>530,457</u>	<u>562,422</u>	<u>576,100</u>	<u>470,418</u>	Total Personnel Services	<u>787,650</u>	<u>787,650</u>	<u>787,650</u>
Materials & Services							
3,729	2,312	6,000	4,553	Professional Service Contracts	9,100	9,100	9,100
7,937	7,280	7,500	7,806	Utilities	11,050	11,050	11,050
17,224	20,159	18,200	17,000	Maintenance & Repairs	35,050	35,050	35,050
4,051	4,416	5,575	6,192	Insurance	9,675	9,675	9,675
5,181	5,542	6,100	5,503	Communications	15,650	15,650	15,650
11	1,128	5,200	2,710	Advertising	3,800	3,800	3,800
4,538	5,418	6,400	1,860	Travel/Training	11,200	11,200	11,200
10,494	8,813	11,600	9,200	Supplies	15,500	15,500	15,500
12,035	4,772	11,050	9,700	Non-Capital Equipment	11,550	11,550	11,550
496	425	500		Other Materials & Services	625	625	625
<u>27,002</u>	<u>28,526</u>	<u>4,800</u>	<u>9,475</u>	Internal Charges For Services			
<u>92,698</u>	<u>88,791</u>	<u>82,925</u>	<u>73,999</u>	Total Materials & Services	<u>123,200</u>	<u>123,200</u>	<u>123,200</u>
Capital Outlay							
		5,500	5,500	Intangible Asset			
-	-	5,500	5,500	Total Capital Outlay	-	-	-
<u>623,155</u>	<u>651,213</u>	<u>664,525</u>	<u>549,917</u>	Total Requirements	<u>910,850</u>	<u>910,850</u>	<u>910,850</u>



CITY OF KLAMATH FALLS

GENERAL FUND

Police

The Police Department of the General Fund is used to account for the public safety activities of the Police Department. Revenues consist primarily of property taxes and other General Fund Resources.

Appropriated: \$5,615,575

POLICE DEPARTMENT GOALS AND REQUIREMENTS

Department Description

The Klamath Falls Police Department strives to reduce crime and increase the overall livability of Klamath Falls through proactive education, prevention and enforcement. The department is committed to maintaining a strong alliance with our community to understand and appreciate the needs and expectations of Klamath Falls.

Officers provided law enforcement services to thousands of citizens last year by responding to over 34,000 calls for service each year. Accident mitigation, decreased property loss and enhanced personal protection is achieved through traffic education and enforcement. Last year, officers conducted 6,500 traffic stops to enhance driver compliance with traffic laws.

To further serve our community, the Klamath Falls Police Department provides investigative services through our Detective Division, three patrol K9 units to track and apprehend serious offenders, and a SWAT team to respond to major criminal events.

Officers serve on several multi-disciplinary teams related to elder and child abuse as well as the Klamath County Major Crime Team, which is headquartered at the department.

Our Records Division is responsible for the management of department reports and records. The Records Division provides services to the community through dissemination of accurate information in a timely manner. Records Clerks also provide walk-in access with face-to-face interaction for crime reporting and referral services to other community partners.

Members of the department dedicate their time to the community in worthwhile events such as Shop With a Cop, Burns' Foundation Scholarship Basketball, and many charitable events such as Police vs. Fire Softball, Tip-a-Cop, and the Polar Plunge, which all benefit the Special Olympics.

2015-2016 Department Goals

- Implement strategies in the Downtown Business District to increase partnerships, improve economic vitality and improve the perceptions of safety.
- Implement data driven policing strategies to recognize, understand and proactively target crime trends.
- Develop and implement a Community – Police Advisory Team to increase positive relationships, enhance trust and align values and expectations with the community.

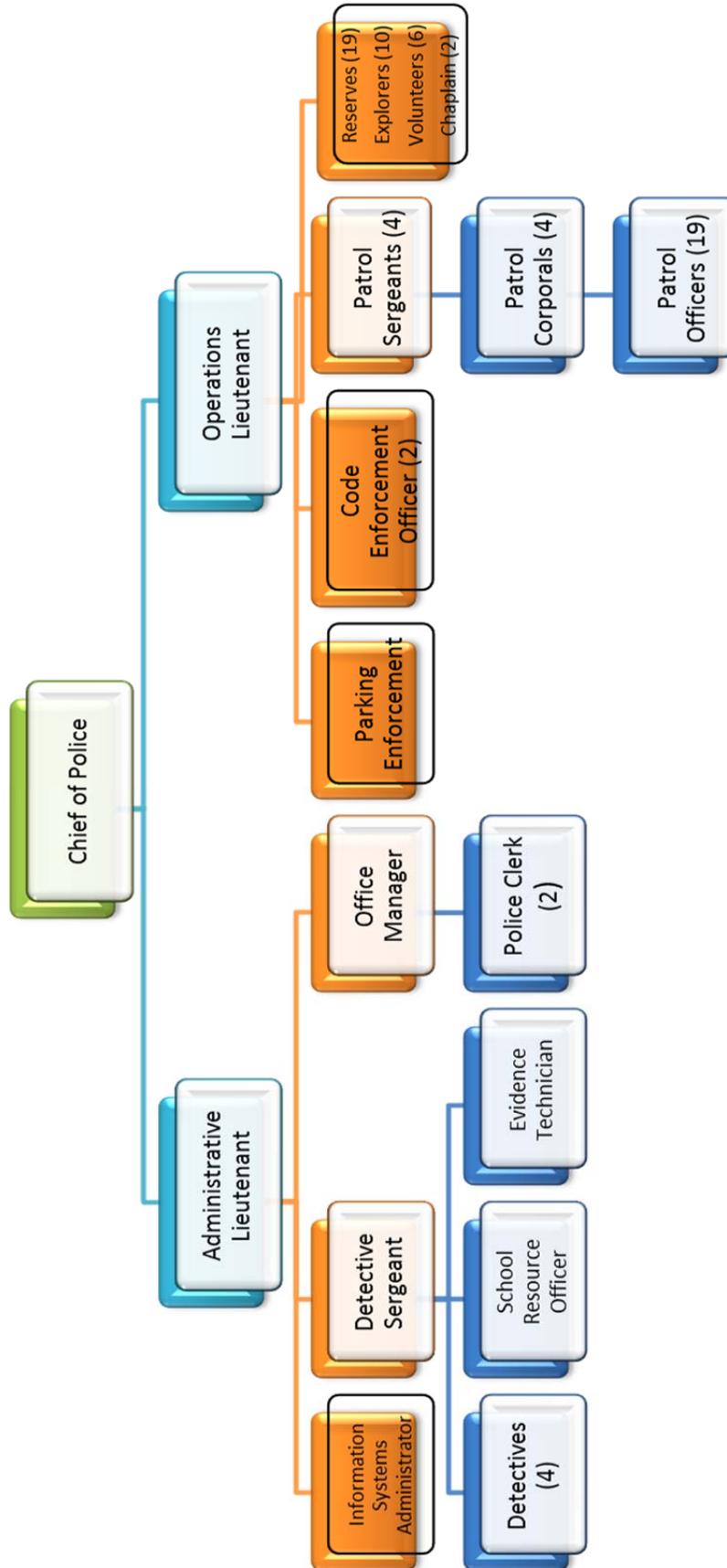
Efficiencies

The department is decreasing the size of our fleet to minimize maintenance costs and reduce equipment needs. The department is assigning vehicles to specific teams to enhance the care and accountability of equipment and eliminate vehicles from being driven 24 hours per day. This will increase the service life of each vehicle in operation. The department is developing a vehicle replacement schedule to maximize the use of each vehicle and has adopted a “no idle” practice to decrease fuel consumption costs.

Budget Comments - Requirements

Increases to Capital Outlay serve two functions. The first function is to assist with timely crime reporting through an upgrade to our records management system which also captures the state’s mandated transition to ONIBRS (Oregon’s National Incident Based Reporting System). The second function is to assist Municipal Court with an electronic transfer of data.

DEPARTMENT ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/POLICE DEPARTMENT #11 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
3,056,686	3,047,941	3,459,500	3,233,561	Salaries	3,398,200	3,398,200	3,398,200
1,340,437	1,279,569	1,264,300	1,159,591	Benefits	1,310,500	1,310,500	1,310,500
<u>4,397,123</u>	<u>4,327,510</u>	<u>4,723,800</u>	<u>4,393,152</u>	Total Personnel Services	<u>4,708,700</u>	<u>4,708,700</u>	<u>4,708,700</u>
Materials & Services							
48,732	14,549	60,800	37,400	Professional Service Contracts	19,400	19,400	19,400
54,209	48,505	55,200	44,785	Utilities	47,050	47,050	47,050
161,801	176,080	163,500	147,566	Maintenance & Repairs	154,500	154,500	154,500
600				Rentals / Leases			
117,416	80,645	104,175	104,175	Insurance	106,775	106,775	106,775
35,355	40,456	50,200	50,280	Communications	63,000	63,000	63,000
7,150	5,091	7,000	6,500	Advertising	7,000	7,000	7,000
29,489	37,895	30,500	30,500	Travel/Training	31,000	31,000	31,000
164,257	183,049	183,400	160,249	Supplies	171,500	171,500	171,500
59,973	61,739	53,500	49,500	Non-Capital Equipment	56,500	56,500	56,500
32,264	33,595	43,175	44,875	Other Materials & Services	40,000	40,000	40,000
613,475	510,472	29,025	28,415	Internal Charges for Services			
<u>1,324,721</u>	<u>1,192,076</u>	<u>780,475</u>	<u>704,245</u>	Total Materials & Services	<u>696,725</u>	<u>696,725</u>	<u>696,725</u>
Capital Outlay							
131,802	157,400	116,500	116,500	Vehicles	174,950	174,950	174,950
22,100	12,467	91,850	91,850	Equipment	35,200	35,200	35,200
	5,178			Facilities			
<u>153,902</u>	<u>175,045</u>	<u>208,350</u>	<u>208,350</u>	Total Capital Outlay	<u>210,150</u>	<u>210,150</u>	<u>210,150</u>
<u>5,875,746</u>	<u>5,694,631</u>	<u>5,712,625</u>	<u>5,305,747</u>	Total Requirements	<u>5,615,575</u>	<u>5,615,575</u>	<u>5,615,575</u>

Capital Outlay Schedule

ITEM	PROPOSED EXPENDITURE
Vehicles	
Purchase/Outfit 3 Patrol Vehicles	\$ 174,950
Total Vehicles	174,950
Equipment	
Records Management System Upgrade	35,200
Total Equipment	35,200
Total Police Department	\$ 210,150



CITY OF KLAMATH FALLS

GENERAL FUND

Code Enforcement

The Code Enforcement Division of the General Fund is used to account for Code Enforcement and Abatement Activities. Revenues consist primarily of enforcement fees and charges and other General Fund resources.

Appropriated: \$191,875

CODE ENFORCEMENT DIVISION GOALS AND REQUIREMENTS

Division Description

The livability, safety and cleanliness of Klamath Falls are Code Enforcement’s overall purpose. Code Enforcement strives to improve the livability of Klamath Falls through proactive education, prevention, and enforcement. The division also strives to relieve the workload of sworn officers by handling calls regarding civil issues, traffic complaints, and other minor infractions. The division is committed to maintaining a strong alliance with our community with a strong emphasis on addressing livability issues as they arise.

2015-2016 Division Goals

- Establish and maintain a strong presence in the Downtown Parking District. Work with downtown businesses to identify problem areas with an emphasis on issues pertaining to public drinking/drug use, public intoxication and illegal bicycling and skateboarding.
- Continue to increase the rate of voluntary compliance through education and communication. Improve the community’s perception of cleanliness by responding to complaints in a timely and effective manner.
- Expand enforcement pertaining to chronic nuisance properties. Work closely with law enforcement, local businesses and other government agencies to take appropriate actions to rectify neighborhood problems.

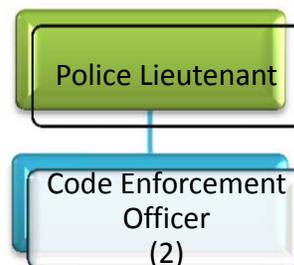
Efficiencies

Code Enforcement has been introduced to police related duties. The division handles small-scale crime reporting, minor violations and civil complaints in an attempt to enhance public safety at a reduced rate. Additionally, the division conducts small-scale abatements on their own as opposed to outsourcing to a third-party contractor.

Budget Comments – Requirements

Budgeted materials and services have decreased from the prior year. The Code Enforcement Division has observed some success in voluntary compliance or court ordered abatement and fines. The abatement fund is remaining at last year’s levels with the anticipation of some potentially expensive abatements pending.

DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/CODE ENFORCEMENT DIVISION #12 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
101,957	83,522	90,900	90,497	Salaries	90,425	90,425	90,425
48,719	34,049	40,825	38,687	Benefits	42,875	42,875	42,875
<u>150,676</u>	<u>117,571</u>	<u>131,725</u>	<u>129,184</u>	Total Personnel Services	<u>133,300</u>	<u>133,300</u>	<u>133,300</u>
Materials & Services							
169	292	250	71	Professional Service Contracts	250	250	250
36,447	16,646	27,000	23,000	Weed/Tree Abatement	27,000	27,000	27,000
3,455		2,500	2,500	ADA Sidewalks/Abatement	2,500	2,500	2,500
924	6	5,000	2,000	Demolition/Asbestos	5,000	5,000	5,000
3,784	285	2,000		Towing/Snow Removal			
1,186	744	1,000	452	Graffiti Removal	1,000	1,000	1,000
4,624		10,000		Senior Snow Removal	2,000	2,000	2,000
2,490	2,374	2,225	2,615	Utilities	2,775	2,775	2,775
10,900	7,013	8,800	3,291	Maintenance & Repairs	4,350	4,350	4,350
1,339	861	1,075	2,556	Insurance	2,700	2,700	2,700
4,107	3,484	5,275	3,710	Communications	4,300	4,300	4,300
311	61	450	350	Advertising	450	450	450
1,328	900	1,450	1,139	Travel/Training	1,450	1,450	1,450
3,997	3,188	4,000	3,275	Supplies	3,500	3,500	3,500
2	339	3,500	3,172	Non-Capital Equipment	850	850	850
151	431	550	100	Other Materials & Services	450	450	450
<u>19,774</u>	<u>12,471</u>	<u>1,375</u>	<u>1,448</u>	Internal Charges for Service			
<u>94,988</u>	<u>49,095</u>	<u>76,450</u>	<u>49,679</u>	Total Materials & Services	<u>58,575</u>	<u>58,575</u>	<u>58,575</u>
<u><u>245,664</u></u>	<u><u>166,666</u></u>	<u><u>208,175</u></u>	<u><u>178,863</u></u>	Total Requirements	<u><u>191,875</u></u>	<u><u>191,875</u></u>	<u><u>191,875</u></u>



CITY OF KLAMATH FALLS

GENERAL FUND

Legislative

The Legislative Department within the General Fund accounts for costs associated with City Council and Mayoral activities and memberships. Revenue consists of General Fund resources.

Appropriated: \$106,875

LEGISLATIVE DEPARTMENT GOALS AND REQUIREMENTS

Department Description

The Legislative Department is comprised of the City Council and the Mayor.

City Council is responsible for enacting City laws and formulating policy as required by the City Charter. They are elected to serve as the governing body.

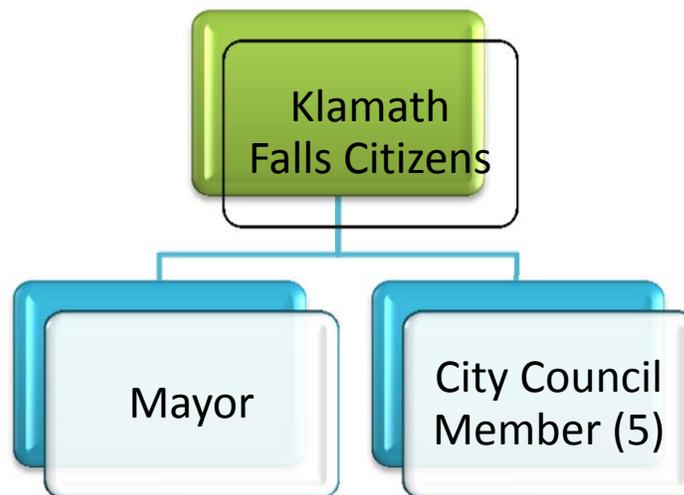
The Mayor presides over the City Council and is elected for a four-year term. The City is divided into five wards with a Council Member to represent each ward. Council Members serve a four year term.

The City Council appoints the City Manager, the City Attorney and the Municipal Court Judge.

2015-2016 Department Goals

For Council’s goals see page 13.

DEPARTMENT ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/LEGISLATIVE DEPARTMENT #13 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
8,250	8,400	8,400	8,400	Salaries	8,400	8,400	8,400
49,352	50,323	52,600	52,014	Benefits	55,700	55,700	55,700
57,602	58,723	61,000	60,414	Total Personnel Services	64,100	64,100	64,100
Materials & Services							
545	620	1,000	799	Professional Service Contracts	1,000	1,000	1,000
4,585	4,634			Utilities			
3,794	3,032	4,275	2,085	Maintenance & Repairs	3,025	3,025	3,025
600	731	925	1,147	Insurance	1,250	1,250	1,250
1,168	1,118	1,450	1,285	Communications	1,500	1,500	1,500
5,623	2,653	17,100	4,500	Advertising	10,500	10,500	10,500
3,849	1,655	4,000	2,092	Travel/Training	4,000	4,000	4,000
14,790	15,550	17,500	15,232	Dues & Memberships	16,500	16,500	16,500
4,552	3,583	4,400	3,355	Supplies	4,200	4,200	4,200
100	92	300	630	Non-Capital Equipment	600	600	600
627	224	350	246	Other Materials & Services	200	200	200
2,355	5,759	5,250	4,449	Internal Charges for Services			
42,588	39,651	56,550	35,820	Total Materials & Services	42,775	42,775	42,775
100,190	98,374	117,550	96,233	Total Requirements	106,875	106,875	106,875



CITY OF KLAMATH FALLS

GENERAL FUND

Maintenance Services

The Maintenance Services Division of the General Fund accounts for expenditures incurred in the maintenance and improvement of the City owned buildings and facilities including maintenance of Water and Wastewater equipment and Streets traffic signals. Revenues consist of charges for services to the various City operating units.

Appropriated: \$897,425

MAINTENANCE DIVISION GOALS AND REQUIREMENTS

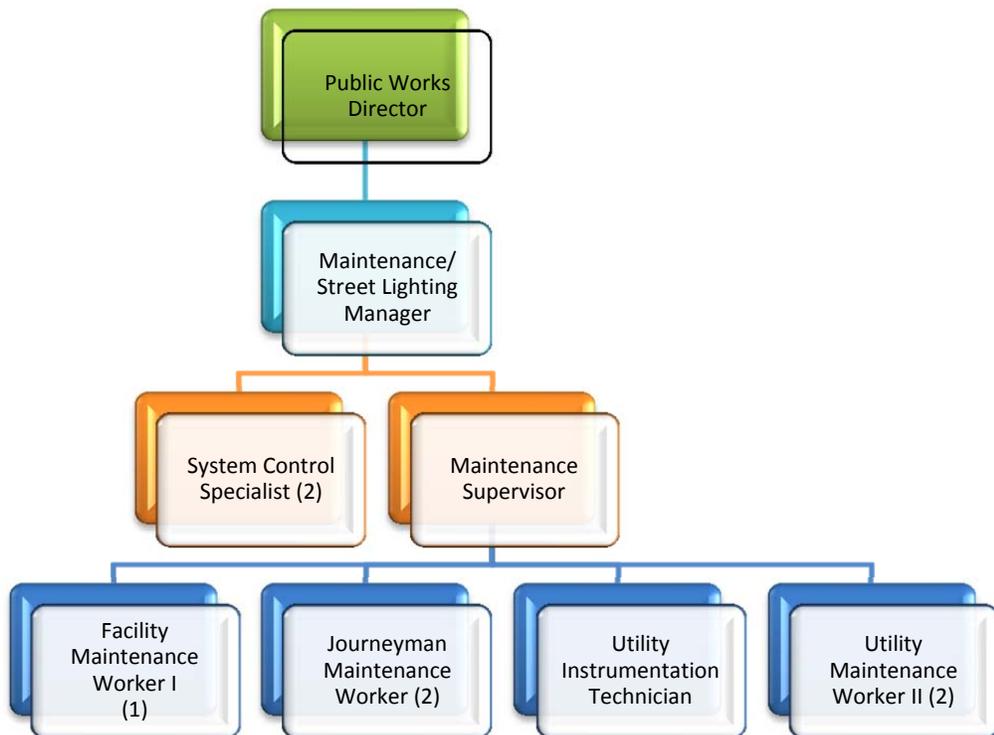
Division Description

The Maintenance Division has ten full time employees providing carpentry, electrical, plumbing, HVAC, water, wastewater, and janitorial services to all departments and divisions within the City.

2015-2016 Division Goals

- To maintain our public facilities in a way that they stay clean, have a pleasing appearance, are fully functional, operate efficiently, and are a safe and healthy environment in which to work.
- To adequately maintain the facilities and equipment that are pertinent to the operation of our Water, Wastewater, Geothermal, SCADA, and Traffic Signal systems to ensure the protection and reliability of vital City infrastructure. To date, tasks have been tracked with our work order process to ensure timely upkeep and preventative maintenance schedules are met. We will soon be implementing a new work order process with our Tyler Technologies program which will streamline our outdated processes.
- To provide friendly, reliable, timely, and professional customer service for all departments and divisions within the City.

DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/MAINTENANCE DIVISION #14 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
498,602	556,725	611,100	578,925	Salaries	580,150	580,150	580,150
255,252	240,892	263,850	247,849	Benefits	269,825	269,825	269,825
753,854	797,617	874,950	826,774	Total Personnel Services	849,975	849,975	849,975
Materials & Services							
1,592	1,544	1,000	1,490	Professional Service Contracts	1,500	1,500	1,500
5,220	6,247	5,550	4,402	Utilities	4,650	4,650	4,650
13,880	11,772	10,675	10,550	Maintenance & Repairs	12,800	12,800	12,800
4,210	3,842	4,850	4,590	Insurance	5,050	5,050	5,050
2,288	2,336	2,500	2,301	Communications	2,550	2,550	2,550
470		200	200	Advertising	200	200	200
1,932	4,837	4,000	2,900	Travel/Training	3,600	3,600	3,600
15,633	15,606	15,600	14,835	Supplies	14,400	14,400	14,400
3,430	3,064	3,200	3,200	Non-Capital Equipment	2,200	2,200	2,200
		525	525	Other Materials & Services	500	500	500
32,953	30,074			Internal Charges for Services			
81,608	79,322	48,100	44,993	Total Materials & Services	47,450	47,450	47,450
835,462	876,939	923,050	871,767	Total Requirements	897,425	897,425	897,425



CITY OF KLAMATH FALLS

GENERAL FUND

PARKS

The Parks Division accounts for the operation of the City's parks system. Revenues consist of general government revenues and intergovernmental revenues such as grants. Other revenues consist of system development charges, donations and a transfer from the Water Fund. The Parks Fund is being transferred into the General Fund effective July 1, 2015. The projected ending fund balance is budgeted as a transfer. Once the 2015 CAFR is completed any variance will be approved through a supplemental budget.

Appropriated: \$2,500,825

**ADOPTED BUDGET
Fiscal Year 2015-2016**

PARKS DIVISION GOALS AND REQUIREMENTS

Division Description

The Parks Division is responsible for the maintenance and development of over 700 acres of property including landscaped medians on South 6th Street, marinas, forest land, a pioneer cemetery, and the usual playground, picnic areas and soccer fields.

2015-2016 Division Goals

- Promote maximum cooperation between City and private individuals and organizations with regard to park, trail, recreation and open space planning.
- Closely coordinate with other public and district agencies involved in providing park, and recreation opportunities in the community.
- Actively seek physical and financial partnerships in support of mutual development of Parks lands and facilities.
- Incrementally develop existing parks with contemporary uses in mind.

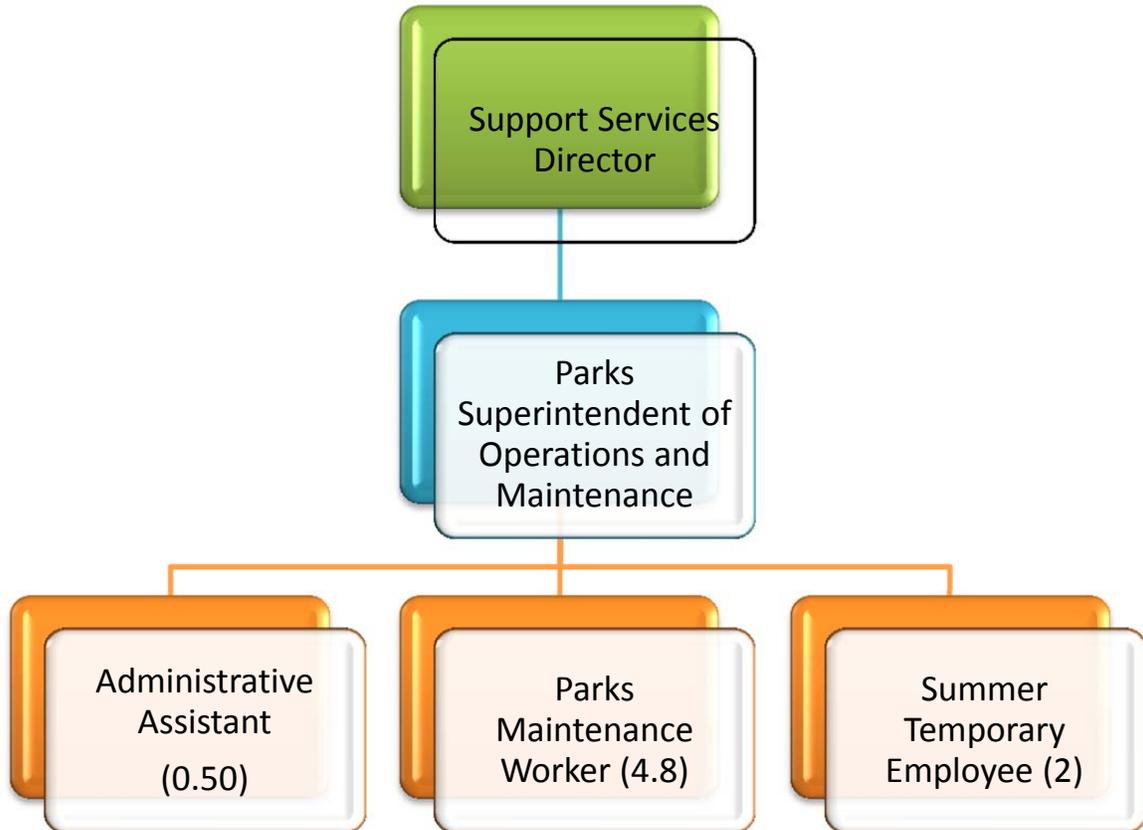
Budget Comments – Requirements

The Operations Division will see an increase of \$44,000 to Materials & Services driven primarily by an increase of \$35,000 to Professional Service Contracts and \$14,000 in Maintenance and Repairs, with numerous other small increases. This is offset by a reduction in Internal Charges for Services of \$15,000 due to the consolidation into the General Fund.

The increase in Professional Services is due to planned expenditures on the South Portal Wetlands (\$19K), Forest Management Contracts (4K) and the Healthy Klamath Initiative (\$7K). There are other smaller increases driven primarily by inflation or increased services. While the \$4,000 in Maintenance and Repairs represents planned increases to facilities and infrastructure maintenance and repairs.

Capital Outlay increases substantially with the planned completion of the Lake Ewauna Trail, which is largely covered by grant funding. The total planned expense is \$1.5M and the City contribution will be \$160,000.

DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/PARKS OPERATIONS DIVISION #40 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Personnel Services			
				Salaries	286,525	286,525	286,525
				Benefits	175,975	175,975	175,975
				Total Personnel Services	462,500	462,500	462,500
				Materials & Services			
				Professional Service Contracts	180,775	180,775	180,775
				Utilities	76,975	76,975	76,975
				Maintenance & Repairs	81,000	81,000	81,000
				Insurance	16,475	16,475	16,475
				Communications	3,175	3,175	3,175
				Advertising	5,500	5,500	5,500
				Travel/Training	6,000	6,000	6,000
				Supplies	31,200	31,200	31,200
				Non-Capital Equipment	11,600	11,600	11,600
				Other Materials & Services	1,000	1,000	1,000
				Internal Charges for Services			
				Total Materials & Services	413,700	413,700	413,700
				Capital Outlay			
				Equipment	60,000	60,000	60,000
				Infrastructure	1,564,625	1,564,625	1,564,625
				Total Capital Outlay	1,624,625	1,624,625	1,624,625
				Total Requirements	2,500,825	2,500,825	2,500,825

GENERAL FUND - PARKS DIVISION

**Capital Outlay Schedule
2015-2016**

ITEM	PROPOSED EXPENDITURE
Parks Operations	
Equipment	
Vehicle and equipment replacement	\$ 20,000
ADA playground equipment	40,000
Total Equipment	60,000
Infrastructure	
Lake Ewauna Trail	1,419,625
Irrigation improvements	50,000
Bicycle pump track	30,000
Downtown tree replacement	12,000
Moore Park road repairs	28,000
Veterans Memorial Park shoreline stabilization	25,000
Total Infrastructure	1,564,625
Total Parks Operations	\$ 1,624,625



CITY OF KLAMATH FALLS
GENERAL FUND

ELLA REDKEY POOL

The Ella Redkey Pool Division accounts for the management and maintenance of a geothermally heated year-round outdoor swimming pool. Revenues consist of charges for services, general government revenues and donations.

Appropriated: \$551,025

ADOPTED BUDGET Fiscal Year 2015-2016

SUPPORT SERVICES – ELLA REDKEY POOL DIVISION GOALS AND REQUIREMENTS

Division Description

The Ella Redkey Pool Division is responsible for the management and maintenance of a geothermally heated year-round outdoor swimming pool.

2015-2016 Division Goals

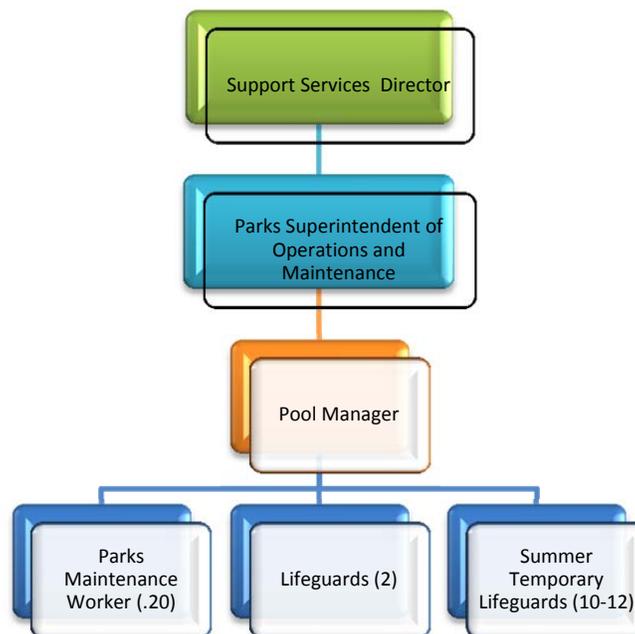
- Increase efficiency in maintenance and operation practices, at all levels and throughout the system, with existing personnel.
- Identify and correct safety related issues and respond rapidly to public concerns.

Budget Comments – Requirements

Personnel Services are planned to be up slightly for the Pool as we continue to see increased use driving the need for more Guard time. Materials & Services are planned to be down year over year due to the reduction of Internal Service Charges with the consolidation into the General Fund.

Capital outlay is increased \$175,000 primarily for the planned resurfacing of the Pool. There are also planned capital expenditures for the permanent fix to the supply and return of the geothermal system.

DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/ELLA REDKEY POOL DIVISION #41 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Personnel Services			
				Salaries	146,725	146,725	146,725
				Benefits	30,625	30,625	30,625
				Total Personnel Services	177,350	177,350	177,350
				Materials & Services			
				Professional Service Contracts	20,000	20,000	20,000
				Utilities	34,650	34,650	34,650
				Maintenance & Repairs	31,100	31,100	31,100
				Insurance	2,325	2,325	2,325
				Communications	3,250	3,250	3,250
				Advertising	6,500	6,500	6,500
				Travel/Training	1,000	1,000	1,000
				Supplies	32,150	32,150	32,150
				Non-Capital Equipment	6,800	6,800	6,800
				Other Materials & Services	400	400	400
				Internal Charges for Services			
				Licenses and Permits	500	500	500
				Total Materials & Services	138,675	138,675	138,675
				Capital Outlay			
				Facilities	160,000	160,000	160,000
				Equipment	75,000	75,000	75,000
				Infrastructure			
				Total Capital Outlay	235,000	235,000	235,000
				Total Requirements	551,025	551,025	551,025

**GENERAL FUND – ELLA REDKEY POOL DIVISION
Capital Outlay Schedule
2015-2016**

ITEM	PROPOSED EXPENDITURE
Ella Redkey Pool	
Equipment	
Geothermal well pump and dump fix	75,000
Total Equipment	75,000
Facilities	
Pool resurface	160,000
Total Facilities	160,000
Total Ella Redkey Pool	\$ 235,000



CITY OF KLAMATH FALLS

GENERAL FUND

STREETS

The Streets Division accounts for street construction, maintenance and repair activities. The revenues consist primarily of general government revenues and intergovernmental revenues that are restricted for street related expenditures. The Streets Division is being transferred into the General Fund effective July 1, 2015. The projected ending fund balance is budgeted as a transfer. Once the 2015 CAFR is complete any variance will be approved through a supplemental budget.

Appropriated: \$2,864,750

STREETS DIVISION GOALS AND REQUIREMENTS

Division Description

The City of Klamath Falls Streets Division’s top priority is to maintain the City’s rights-of-way in a safe condition for the public, maintaining 146 centerline miles and 301 travel lane miles. In an effort to keep the City’s infrastructure in a safe and usable condition, the following maintenance operations are scheduled during the summer months: utility patching, street patching, maintenance overlays, crack patching / sealing, street striping, concrete repair, project inspections, traffic control reviews regarding events and sweeping. In the winter months, snow and ice removal and snow hauling takes a large portion of available man-hours, however, when weather permits, street crews continue to make repairs and maintain a safe roadway.

2015-2016 Division Goals

- Continuing to monitor and update the current snow plan.
- Ensuring all 5 wards are being swept at least 2 times a year and that the areas with heavy sanding are swept as early as weather permits.
- Continue to maintain an acceptable Pavement Condition Index (PCI).
- Maintain current signs to an acceptable reflectivity.

DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/STREET MAINTENANCE DIVISION #50 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Personnel Services			
				Salaries	538,475	538,475	538,475
				Benefits	277,150	277,150	277,150
				Total Personnel Services	815,625	815,625	815,625
				Materials & Services			
				Professional Service Contracts	80,000	80,000	80,000
				Utilities	42,500	42,500	42,500
				Maintenance & Repairs	404,075	404,075	404,075
				Rentals & Leases	4,000	4,000	4,000
				Insurance	21,475	21,475	21,475
				Communications	3,800	3,800	3,800
				Advertising	650	650	650
				Travel/Training	6,750	6,750	6,750
				Supplies	60,875	60,875	60,875
				Non-Capital Equipment	12,500	12,500	12,500
				Other Materials & Services	1,500	1,500	1,500
				Total Materials & Services	638,125	638,125	638,125
				Capital Outlay			
				Equipment	134,000	134,000	134,000
				Infrastructure	1,277,000	1,277,000	1,277,000
				Total Capital Outlay	1,411,000	1,411,000	1,411,000
				Total Requirements	2,864,750	2,864,750	2,864,750

GENERAL FUND - STREETS DIVISION
Capital Outlay Schedule
2015-2016

ITEM	PROPOSED EXPENDITURE
Equipment	
Pavement Maint - Tools & Equipment	\$ 40,000
Snow Removal Program - Plows & Sanders	29,000
Street Safety - Signs & Signals	45,000
Street Sweeper Component Replacement	20,000
Total Equipment	134,000
Infrastructure	
Washburn Way Sidewalks - Phase II	240,000
CMAQ - Alley Paving	362,000
CMAQ - Cold Start Building	5,000
N. Eldorado Ave. Grind & Inlay	20,000
Brett Way Design	50,000
Chip Seal Program - Other Streets	250,000
Crack Seal Program - Other Streets	100,000
Bridge Maintenance	50,000
Main Street Underpass Handrail	200,000
Total Infrastructure	1,277,000
Total Streets	\$ 1,411,000



CITY OF KLAMATH FALLS

GENERAL FUND

FLEET MAINTENANCE

The Fleet Maintenance Division maintains and repairs all of the City's vehicles and heavy equipment. Revenues consist of general governmental revenues and internal charges for services.

Appropriated: \$249,275

FLEET MAINTENANCE GOALS AND REQUIREMENTS

Division Description

The Fleet Maintenance Division maintains and repairs all of the City’s vehicles and heavy equipment. The average age of the Fleet is 13 years and is maintained and repaired by two ASE certified Mechanics. The Shop maintains up-to-date and accurate records on 287 vehicles and pieces of equipment to ensure that service and repairs are done in a timely manner. Regular service and prompt repairs extend the useful life of the assets and reduce operational costs.

Fleet Maintenance Statistics 2014: 761 vehicles and equipment were serviced and the mechanics repaired 534. Fleet services dispensed 795.5 gallons (14.5 barrels) of motor oil, gear oil, ATF and hydraulic fluid, 42 gallons of coolant and 3 cases of grease. 964 gallons of waste oil were collected from various Division and Departments and were donated to the Oregon Heat program.

Budget Comments – Requirements

The Fleet Maintenance Division is exploring Fleet management software to help in the efficiency and tracking of the fleet.

DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

GENERAL FUND #101/FLEET MAINTENANCE DIVISION #51 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Personnel Services			
				Salaries	111,925	111,925	111,925
				Benefits	57,875	57,875	57,875
				Total Personnel Services	169,800	169,800	169,800
				Materials & Services			
				Maintenance & Repairs	11,100	11,100	11,100
				Insurance	1,075	1,075	1,075
				Communications	500	500	500
				Travel/Training	1,500	1,500	1,500
				Supplies	21,100	21,100	21,100
				Non-Capital Equipment	1,200	1,200	1,200
				Total Materials & Services	36,475	36,475	36,475
				Capital Outlay			
				Intangible Assets	23,000	23,000	23,000
				Equipment	20,000	20,000	20,000
				Total Capital Outlay	43,000	43,000	43,000
				Total Requirements	249,275	249,275	249,275

GENERAL FUND – FLEET MAINTENANCE DIVISION
Capital Outlay Schedule
2015-2016

ITEM	PROPOSED EXPENDITURE
Equipment	
Heavy Truck Diagnostic Tools & Fleet Tooling	\$ 20,000
Total Equipment	20,000
Intangible Asset	
Fleet Management Software	23,000
Total Intangible Asset	23,000
Total Fleet Maintenance	\$ 43,000



CITY OF KLAMATH FALLS

GENERAL FUND

STREET LIGHTING

The Street Lighting Division accounts for the operation of the City's streetlights. The Street Lighting Division is being transferred into the General Fund effective July 1, 2015. The projected ending fund balance is budgeted as a transfer. Once the 2015 CAFR is complete, any variance will be approved through a supplemental budget.

Appropriated: \$416,550

GENERAL FUND - STREET LIGHTING DIVISION GOALS AND REQUIREMENTS

Division Description

The Street Lighting Division is comprised of the same personnel within the Maintenance Division and is housed in the same facility. Street Lighting is maintained and modified via requests or reports of lighting concerns from citizens within the City limits.

2015-2016 Division Goals

- To provide a fast, friendly, and professional customer service experience to all city residents via phone reporting by making repairs within one working day.
- To provide ease of reporting for all street lighting failures and issues. We are currently working towards adding an online report form for residents for all inquiries.
- To provide citizens with a feeling of safety while traveling roadways within city limits by adequately lighting roads and intersections.
- To provide a better quality of light while reducing electricity charges with our LED retrofit project. The Street Lighting Division anticipates having the cobra head retrofit completed in 2-3 years' time.

Budget Comments – Requirements

Phases one, two and three of the street lighting retrofit are now completed and the City should realize an average savings of around 34% from its monthly power bill.

Street Lighting will continue with the LED retrofit project in fiscal year 15-16 for Capital Improvement and plans on expending \$250,000 towards design services and replacement of additional 200w and 400w High Pressure Sodium fixtures.

ADOPTED BUDGET Fiscal Year 2015-2016

STREET LIGHTING FUND #101/ STREET LIGHTING DIVISION #61 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Materials & Services			
				Utilities	135,000	135,000	135,000
				Maintenance & Repairs	24,350	24,350	24,350
				Insurance	850	850	850
				Travel/Training	2,050	2,050	2,050
				Supplies	2,500	2,500	2,500
				Non-Capital Equipment	1,800	1,800	1,800
				Total Materials & Services	166,550	166,550	166,550
				Capital Outlay			
				Infrastructure	250,000	250,000	250,000
				Total Capital Outlay	250,000	250,000	250,000
				Total Requirements	416,550	416,550	416,550

CAPITAL OUTLAY SCHEDULE 2015-2016

ITEM	PROPOSED EXPENDITURE
Infrastructure	
High efficiency bulb installation	\$ 250,000
Total Infrastructure	250,000
Total Street Lighting Division	\$ 250,000



OTHER GENERAL FUND PROGRAMS

GENERAL FUND #101/OTHER GENERAL FUND PROGRAMS DIVISION #15 REQUIREMENTS & ALL OTHER UNALLOCATED REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Materials & Services							
95,869	127,626	91,025	58,278	Professional Service Contracts	102,000	102,000	102,000
8,660	10,132	16,500	14,662	Utilities	15,550	15,550	15,550
269	5	7,500	18	Maintenance & Repairs			
35,120				Other Materials & Services			
	248			Internal Charges for Services			
<u>139,918</u>	<u>138,011</u>	<u>115,025</u>	<u>72,958</u>	Total Materials & Services	<u>117,550</u>	<u>117,550</u>	<u>117,550</u>
Capital Outlay							
	2,584	69,050	63,897	Facilities	200,000	200,000	200,000
	4,522	15,000		Equipment	15,000	15,000	15,000
-	7,106	84,050	63,897	Total Capital Outlay	<u>215,000</u>	<u>215,000</u>	<u>215,000</u>
Debt Service							
	291,133	285,900	285,900	2008 Full Faith and Credit	285,900	285,900	285,900
-	291,133	285,900	285,900	Total Debt Service	<u>285,900</u>	<u>285,900</u>	<u>285,900</u>
Transfers Out							
	375,043			Parks Fund			
		14,400	13,954	Parking Fund			
291,225				Debt Service Fund			
60,000	60,000	60,000	60,000	Technology Reserve Fund	60,000	60,000	60,000
		2,000,000	2,000,000	Building Reserve Fund			
<u>351,225</u>	<u>435,043</u>	<u>2,074,400</u>	<u>2,073,954</u>	Total Transfers Out	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Operating Contingency							
10,435,862	10,035,931	10,606,150	9,852,149	Total Allocated Requirements	16,989,800	16,989,800	16,989,800
		2,558,650		Reserved for Future Requirements	9,051,375	9,051,375	9,051,375
<u>4,353,350</u>	<u>4,801,958</u>		<u>3,428,191</u>	Ending Balance			
<u>15,280,355</u>	<u>15,709,182</u>	<u>15,739,175</u>	<u>15,777,050</u>	Total Fund Requirements	<u>26,719,625</u>	<u>26,719,625</u>	<u>26,719,625</u>

Comments: Professional Service Contracts includes \$27,000 for community access TV contracts, \$10,000 for security camera grants, \$50,000 for urban renewal study, and \$15,000 for a one-time payment to the Downtown Association.

OTHER GENERAL FUND PROGRAMS

Capital Outlay Schedule 2015-2016

ITEM	PROPOSED EXPENDITURE
Equipment	
Public Access Cablecasting Equipment	\$ 15,000
Total Equipment	15,000
Facilities	
Demolition of Old Police Building	120,000
Seismic Retrofit - City Hall Annex	35,000
Carpeting - City Hall Annex	45,000
Total Facilities	200,000
Total Other General Fund Programs	\$ 215,000

This page intentionally left blank.

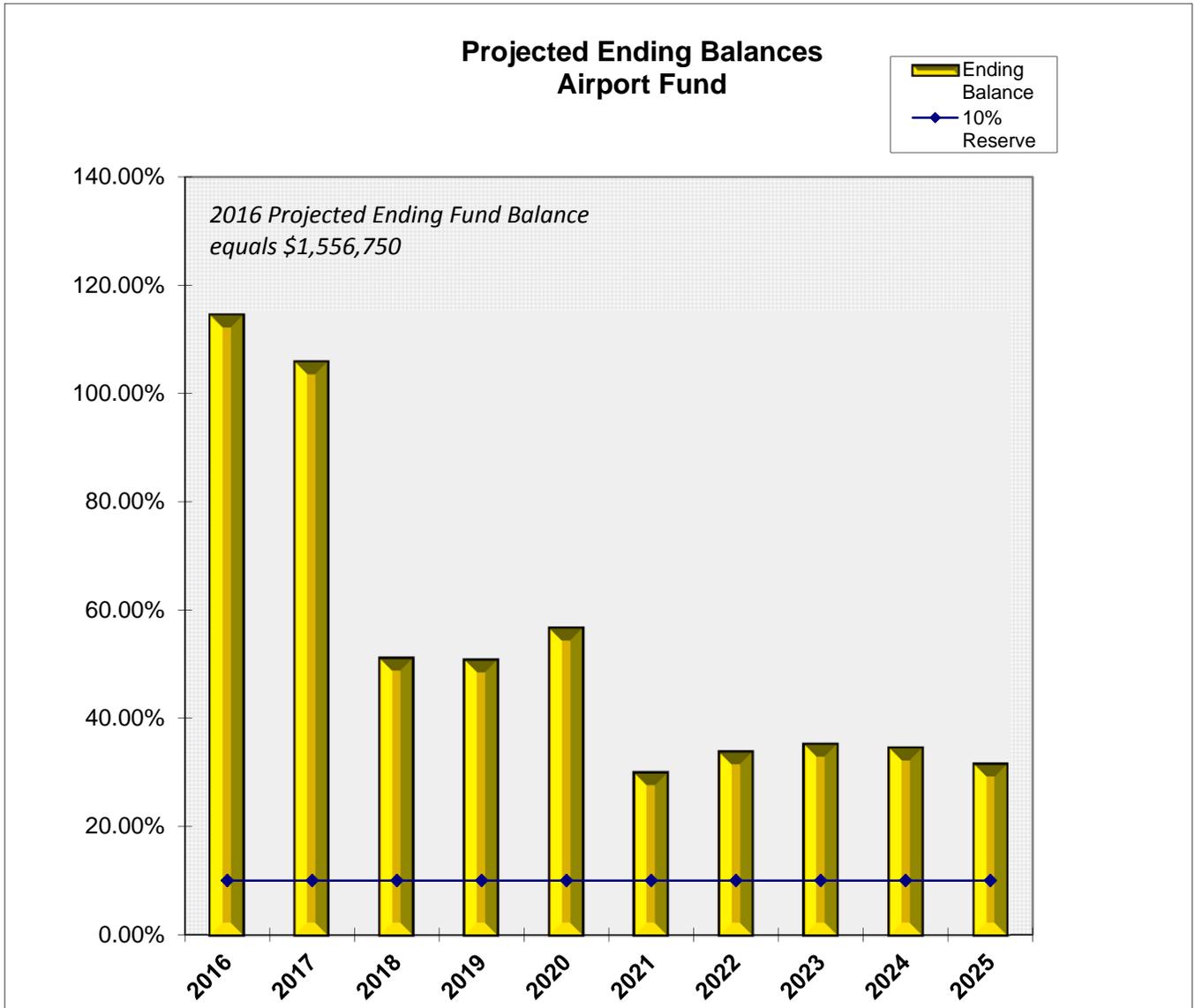


AIRPORT FUND

The Airport Fund accounts for the operation of the Crater Lake-Klamath Regional Airport. Revenues consist of FAA funding, property taxes, 75% of transient room tax, rental revenue, landing fees, other grant funding and miscellaneous sources.

Estimated Resources:	\$3,724,300
Appropriated:	\$2,167,550
Reserved for Future Requirements:	\$1,556,750
Total Fund Requirements:	\$3,724,300

AIRPORT FUND 10 YEAR FORECAST



**ADOPTED BUDGET
Fiscal Year 2015-2016**

AIRPORT FUND #106 RESOURCES

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Resources	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
1,236,688	1,389,425	879,275	1,294,113	Net Working Capital	1,313,650	1,313,650	1,313,650
25,218	28,230	32,400	24,618	Taxes Previously Levied	26,925	26,925	26,925
725,903	1,117,293	1,015,725	811,144	Intergovernmental	1,162,400	1,162,400	1,162,400
638,833	607,930	446,050	520,614	Charges for Services	593,200	593,200	593,200
11,881	11,662	7,400	7,061	Investment Income	9,075	9,075	9,075
17,146	67,980	3,675	9,858	Miscellaneous Revenues	2,500	2,500	2,500
			2,200	Sale of Capital Assets			
16,589	103,190	201,675	245,492	Transfer In	289,575	289,575	289,575
2,672,258	3,325,710	2,586,200	2,915,100	Total Resources Except Taxes Levied	3,397,325	3,397,325	3,397,325
		183,300	312,579	Taxes Necessary to Balance	326,975	326,975	326,975
496,852	416,050			Taxes Collected in Year Levied			
<u>3,169,110</u>	<u>3,741,760</u>	<u>2,769,500</u>	<u>3,227,679</u>	Total Resources	<u>3,724,300</u>	<u>3,724,300</u>	<u>3,724,300</u>

AIRPORT FUND GOALS AND REQUIREMENTS

Fund Description

The Airport Fund develops, operates and maintains the Crater Lake-Klamath Regional Airport. The Airport is responsible for facility operation and maintenance of runways, taxiways, associated structures and open areas within the Airport Operations Area. At the Airport, the City owns seven buildings, including the Airport Office, Summers Lane Office and Storage, Airport Terminal, Airport Shop, and the buildings housing Century Aviation (the designated FBO) and Pelican Aviation, a flight training center. The Airport staff is optimistic that commercial air service will return to the community in FY16. Located apart from the Airport, the staff maintains the Modoc Wetlands, a habitat project which provides mitigation to wetlands on the Airport thereby enhancing aviation safety. The Airport operates as a one-of-six Part 139 certified commercial airports in Oregon. In addition to the listed facilities, a major lighted parking lot is maintained. The Airport has approximately 20+ acres of business park property which is available for development. The major tenant at the Airport is the Oregon Air National Guard. The Air National Guard has a Joint Use Agreement (AJUA) with the City for use of the airfield.

2015-2016 Fund Goals

A safe and efficient Airport operation is key to the economic well-being of the City of Klamath Falls and the Klamath Basin. Specific goals for the Airport are:

- Re-establish air service that enplanes 10,000 people per calendar year;
- To ensure safety, require the high quality of maintenance of airport facilities by successfully completing the FAA’s Part 139 annual inspection thereby maintaining our permit to operate as a commercial service airport.
- Complete design of Taxiway J and prepare project for bid by spring 2016 for construction in summer of 2017.

ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

AIRPORT FUND #106/ OPERATIONS DIVISION #30 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
368,045	400,923	420,475	366,820	Salaries	422,600	422,600	422,600
143,875	129,962	146,675	119,410	Benefits	157,225	157,225	157,225
<u>511,920</u>	<u>530,885</u>	<u>567,150</u>	<u>486,230</u>	Total Personnel Services	<u>579,825</u>	<u>579,825</u>	<u>579,825</u>
Materials & Services							
85,177	66,631	231,300	51,500	Professional Service Contracts	174,600	174,600	174,600
113,053	109,401	119,975	104,429	Utilities	109,275	109,275	109,275
176,275	206,419	229,400	211,464	Maintenance & Repairs	204,825	204,825	204,825
40,475	44,155	55,625	57,141	Insurance	62,200	62,200	62,200
11,955	9,624	9,500	8,653	Communications	8,650	8,650	8,650
7,461	74,483	27,825	15,475	Advertising	87,850	87,850	87,850
8,094	7,914	11,250	8,587	Travel/Training	12,225	12,225	12,225
21,421	15,739	15,200	15,461	Supplies	16,650	16,650	16,650
2,583	4,087	7,250	2,925	Non-Capital Equipment	3,750	3,750	3,750
6,040	6,067	6,400	2,115	Other Materials & Services	2,125	2,125	2,125
116,518	110,340	4,400	116,331	Internal Charges for Services	96,150	96,150	96,150
1,664	1,223	1,700	1,700	Permits	1,300	1,300	1,300
<u>590,716</u>	<u>656,083</u>	<u>719,825</u>	<u>595,781</u>	Total Materials & Services	<u>779,600</u>	<u>779,600</u>	<u>779,600</u>
Capital Outlay							
38,418	243,340	13,850	13,828	Facilities	15,000	15,000	15,000
		35,800	38,316	Vehicles			
	17,623	69,000	75,000	Equipment	35,000	35,000	35,000
		50,000	-	Infrastructure			
<u>38,418</u>	<u>260,963</u>	<u>168,650</u>	<u>127,144</u>	Total Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<u>1,141,054</u>	<u>1,447,931</u>	<u>1,455,625</u>	<u>1,209,155</u>	Total Requirements	<u>1,409,425</u>	<u>1,409,425</u>	<u>1,409,425</u>

ADOPTED BUDGET Fiscal Year 2015-2016

AIRPORT FUND #106/ FAA GRANTS DIVISION #31 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Materials & Services			
	2,175			Professional Service Contracts			
-	2,175	-	-	Total Materials & Services	-	-	-
				Capital Outlay			
251,190				Vehicles			
	147,094			Equipment			
197,928	663,691	605,700	521,148	Infrastructure	572,700	572,700	572,700
449,118	810,785	605,700	521,148	Total Capital Outlay	572,700	572,700	572,700
449,118	812,960	605,700	521,148	Total Requirements	572,700	572,700	572,700

AIRPORT FUND #106/UNALLOCATED REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Debt Service			
120,000	125,000	130,000	130,000	1996 Airport Revenue Bonds - Principal	140,000	140,000	140,000
28,325	21,725	14,850	14,850	1996 Airport Revenue Bonds - Interest	7,700	7,700	7,700
41,188	40,031	38,875	38,875	Interfund Loan - Escrow Reserve	37,725	37,725	37,725
189,513	186,756	183,725	183,725	Total Debt Service	185,425	185,425	185,425
1,590,172	2,260,891	2,061,325	1,730,303	Total Allocated Requirements	1,982,125	1,982,125	1,982,125
		524,450		Reserved for Future Requirements	1,556,750	1,556,750	1,556,750
1,389,425	1,294,113		1,313,651	Ending Balance			
3,169,110	3,741,760	2,769,500	3,227,679	Total Fund Requirements	3,724,300	3,724,300	3,724,300

**AIRPORT FUND
Capital Outlay Schedule
2015-2016**

ITEM	PROPOSED EXPENDITURE
Operations Department	
Equipment	
Lawn Mower	\$ 10,000
Utility ATV	25,000
Total Equipment	35,000
Facilities	
Condenser Unit for Terminal Building	15,000
Total Facilities	15,000
Total Operations Department	50,000
FAA Grants Department	
Infrastructure	
Taxiway J Design	572,700
Total Infrastructure	572,700
Total FAA Grants Department	572,700
Total Airport Fund	\$ 622,700

This page intentionally left blank.

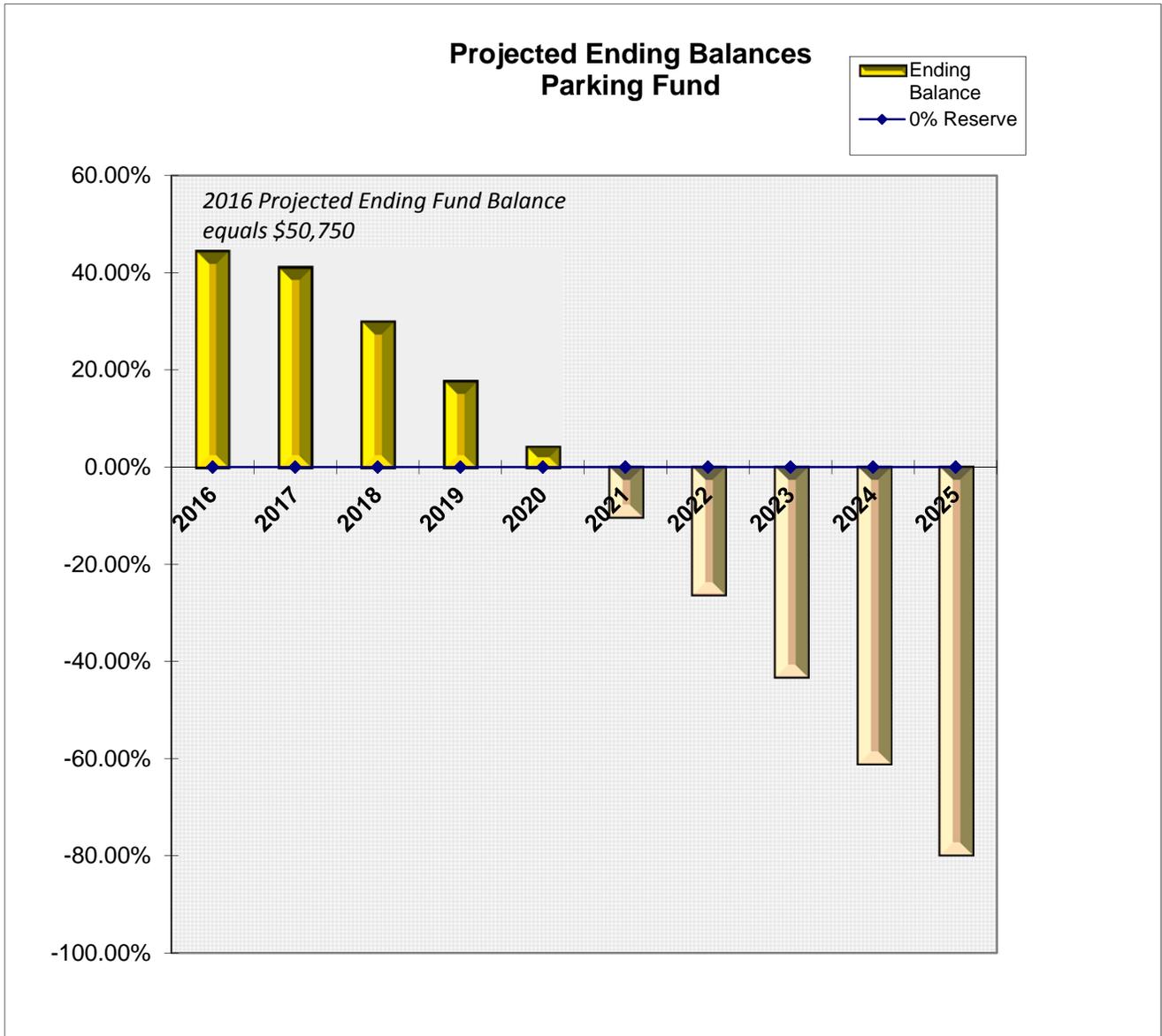


PARKING FUND

The Parking Fund accounts for expenditures to provide (2hr) free parking for customers in downtown Klamath Falls. Revenues consist primarily of employee parking fees and parking fines.

Estimated Resources:	\$164,750
Appropriated:	\$114,000
Reserved for Future Requirements:	\$ 50,750
Total Fund Requirements:	\$164,750

PARKING FUND 10 YEAR FORECAST



PARKING FUND GOALS AND REQUIREMENTS

Fund Description

The Parking District is essentially made up of free customer parking (2 hour parking) and employee parking. The majority of the customer parking is in the central part of downtown and extends the length of Main Street. Employee parking areas are on the edges of the District to provide the most convenient parking for customers. Employees are required to purchase parking permits allowing them to park all day in designated areas. A parking enforcement officer patrols the District and the Downtown Advisory Committee, made up of downtown landowners and business owners, oversees the District. The fees collected via permits and parking enforcement go toward the maintenance of the District’s eight parking lots and development of new parking areas. Each parking lot requires cleaning, landscape maintenance, and snow removal. Street-side parking spaces are painted on a bi-yearly basis.

2015-2016 Fund Goals

- Determine the appropriate parking limits for on street parking and parking lots.
- Educate downtown customers and employees about the parking requirements and the rationale of the District.
- Provide additional safety by having the Parking Enforcement Officer report criminal activity (vandalism, graffiti, etc.) to the Police Department.
- Hold regular meetings with the Downtown Advisory Committee to discuss parking issues or concerns.
- Attend The Downtown Association meetings to learn and discuss parking issues with the Downtown Business Community.
- Work to make the Parking District self-sufficient for all Personnel and Materials and Services costs; strive for revenues to exceed expenses while still charging fair fees.

ORGANIZATIONAL CHART



PARKING FUND #112 RESOURCES

FY 2013	FY 2014	FY 2015	FY 2015	Resources	FY 2016	FY 2016	FY 2016
Actual	Actual	Budget	Estimate		Proposed	Approved	Adopted
53,579	60,605	101,675	71,458	Net Working Capital	71,525	71,525	71,525
44,741	43,735	46,000	40,465	Licenses/Fees/Permits	40,450	40,450	40,450
58,581	55,355	59,050	53,430	Fines & Forfeitures	52,425	52,425	52,425
421	458	750	520	Investment Income	350	350	350
	471		369	Miscellaneous Revenues			
1,297		14,400	13,954	Transfers In			
158,619	160,624	221,875	180,196	Total Resources	164,750	164,750	164,750

PARKING FUND #112 REQUIREMENTS

FY 2013	FY 2014	FY 2015	FY 2015	Category	FY 2016	FY 2016	FY 2016
Actual	Actual	Budget	Estimate		Proposed	Approved	Adopted
				Personnel Services			
34,106	37,176	37,775	37,644	Salaries	38,025	38,025	38,025
17,890	17,926	19,150	18,413	Benefits	19,975	19,975	19,975
51,996	55,102	56,925	56,057	Total Personnel Services	58,000	58,000	58,000
				Materials & Services			
12,348	12,504	15,500	7,919	Professional Service Contracts	10,000	10,000	10,000
2,895	2,742	2,900	2,636	Utilities	2,775	2,775	2,775
2,136	1,807	1,500	1,278	Maintenance & Repairs	19,200	19,200	19,200
231	307	375	479	Insurance	525	525	525
6		50	31	Communications	50	50	50
		200		Advertising	200	200	200
		200		Travel/Training	200	200	200
1,252	1,657	1,950	2,164	Supplies	1,550	1,550	1,550
		100		Non-Capital Equipment	100	100	100
635	133	600	6	Other Materials & Services	50	50	50
8,520	7,878	23,500	24,156	Internal Charges for Services	21,350	21,350	21,350
28,023	27,028	46,875	38,669	Total Materials & Services	56,000	56,000	56,000
				Capital Outlay			
2,224				Infrastructure			
2,224	-	-	-	Total Capital Outlay	-	-	-
82,243	82,130	103,800	94,726	Total Requirements	114,000	114,000	114,000

ADOPTED BUDGET Fiscal Year 2015-2016

PARKING FUND #112/UNALLOCATED REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Debt Service			
7,030	7,036	14,400	13,954	Renald Passien			
8,741				Oregon Housing and Community Services			
15,771	7,036	14,400	13,954	Total Debt Service	-	-	-
82,243	82,130	103,800	94,726	Total Allocated Requirements	114,000	114,000	114,000
		103,675		Reserved for Future Requirements	50,750	50,750	50,750
60,605	71,458		71,516	Ending Balance			
<u>158,619</u>	<u>160,624</u>	<u>221,875</u>	<u>180,196</u>	Total Fund Requirements	<u>164,750</u>	<u>164,750</u>	<u>164,750</u>

This page intentionally left blank.

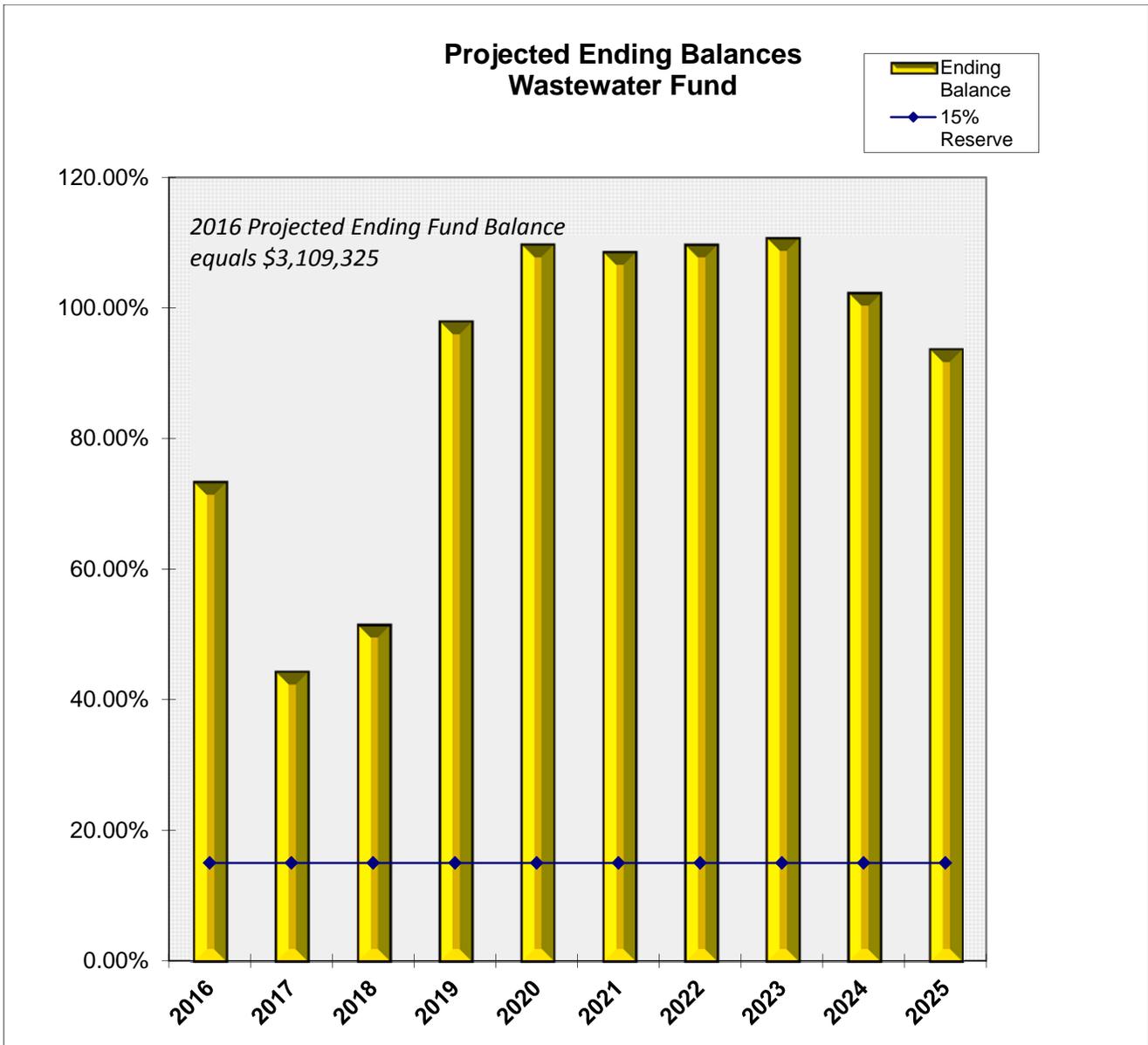


WASTEWATER FUND

The Wastewater Fund is an enterprise fund that accounts for all the operations, maintenance and expansion of the Wastewater Collections and Treatment facilities. Revenue consists of charges for services.

Estimated Resources:	\$20,011,575
Appropriated:	\$16,902,250
Reserved for Future Requirements:	\$ 3,109,325
Total Fund Requirements:	\$20,011,575

WASTEWATER FUND 10 YEAR FORECAST



WASTEWATER FUND #241 RESOURCES

<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Budget</u>	<u>FY 2015</u> <u>Estimate</u>	<u>Resources</u>	<u>FY 2016</u> <u>Proposed</u>	<u>FY 2016</u> <u>Approved</u>	<u>FY 2016</u> <u>Adopted</u>
7,980,895	9,511,856	10,352,075	11,061,876	Net Working Capital	12,216,150	12,216,150	12,216,150
	1,968			Special Assessments			
350,919		224,325		Intergovernmental	300,000	300,000	300,000
6,634,793	6,636,187	6,762,025	7,109,968	Charges for Services	7,370,950	7,370,950	7,370,950
54,663	43,009	61,800	49,865	Investment Income	61,075	61,075	61,075
57				Internal Charges for Services			
155,179	71,125	53,700	55,412	System Development Charges	55,950	55,950	55,950
1,581	5,575	7,800	7,559	Miscellaneous Revenues	7,450	7,450	7,450
41,136				Transfer In			
<u>15,219,223</u>	<u>16,269,720</u>	<u>17,461,725</u>	<u>18,284,680</u>	Total Resources	<u>20,011,575</u>	<u>20,011,575</u>	<u>20,011,575</u>

WASTEWATER FUND – COLLECTIONS AND TREATMENT DIVISION GOALS AND REQUIREMENTS

Collections and Treatment Divisions Description

The Wastewater Division provides wastewater treatment and maintains the wastewater collection conveyance piping systems of all City customers. Currently the City of Klamath Falls wastewater collection system consists of 155 miles of gravity sewer lines, 11.7 miles of sewer pressure lines, 12 sanitary pumping stations, 2,600 manholes, 370 lamp holes and 21 sewer collection drainage basins.

2015-2016 Collections and Treatment Divisions Goals

To protect the public’s health and the environment, provide service and produce results of consistently high quality. The Wastewater Division is committed to providing exceptional wastewater and related services to the City of Klamath Falls customers and regulatory agencies. Wastewater has the following goals:

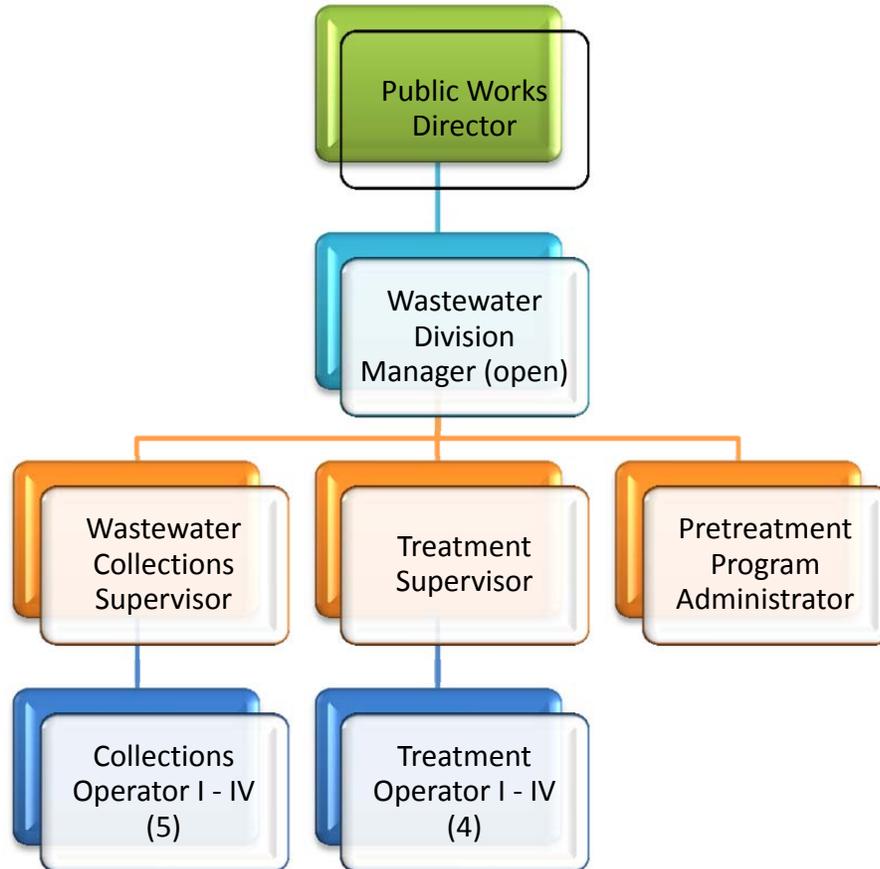
- Televisе all gravity sewer mains at least once every five years and clean all gravity sewer mains every year.
- Begin the process of re-designing operations related to: the influent pump station, primary clarifiers, aeration basins and digesters.

Budget Comments – Requirements

Storm water conveyance is also funded through the Wastewater Fund. Recently it was noticed that plans for the storm water system were largely incomplete. As a result, \$200,000 was placed into Professional Service Contracts to survey the system.

WASTEWATER FUND – COLLECTIONS AND TREATMENT DIVISIONS

ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

WASTEWATER FUND #241/ COLLECTIONS DIVISION #81 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
335,690	379,880	475,725	339,283	Salaries	426,100	426,100	426,100
158,240	153,906	204,450	142,034	Benefits	198,625	198,625	198,625
<u>493,930</u>	<u>533,786</u>	<u>680,175</u>	<u>481,317</u>	Total Personnel Services	<u>624,725</u>	<u>624,725</u>	<u>624,725</u>
Materials & Services							
45,413	72,509	50,000	52,103	Professional Service Contracts	255,000	255,000	255,000
96,399	101,355	102,500	95,811	Utilities	100,150	100,150	100,150
131,943	105,864	112,650	128,518	Maintenance & Repairs	137,350	137,350	137,350
17,344	17,145	20,000	17,260	Lease	20,250	20,250	20,250
36,153	40,266	50,725	47,919	Insurance	52,700	52,700	52,700
11,333	12,334	8,250	14,821	Communications	15,850	15,850	15,850
293	446	2,500	3,501	Advertising	2,500	2,500	2,500
3,454	3,557	5,000	2,896	Travel/Training	6,550	6,550	6,550
44,140	33,510	32,700	27,266	Supplies	32,850	32,850	32,850
25,770	27,738	30,800	11,354	Non-Capital Equipment	26,500	26,500	26,500
268	6,912	400	240	Other Materials & Services	600	600	600
436,933	463,694	473,200	486,245	Internal Charges for Services	476,750	476,750	476,750
7,728	5,057	8,500	2,071	Pretreatment	8,500	8,500	8,500
9,377	850	10,500	875	Permits	11,000	11,000	11,000
<u>866,548</u>	<u>891,237</u>	<u>907,725</u>	<u>890,880</u>	Total Materials & Services	<u>1,146,550</u>	<u>1,146,550</u>	<u>1,146,550</u>
Capital Outlay							
-		30,000		Land	30,000	30,000	30,000
19,998				Intangible Assets			
7,754		275,000		Facilities	331,000	331,000	331,000
				Vehicles	400,000	400,000	400,000
41,311	199,872	90,000	2,823	Equipment	265,000	265,000	265,000
<u>1,053,368</u>	<u>390,070</u>	<u>315,000</u>	<u>441,422</u>	Infrastructure	<u>255,000</u>	<u>255,000</u>	<u>255,000</u>
<u>1,122,431</u>	<u>589,942</u>	<u>710,000</u>	<u>444,245</u>	Total Capital Outlay	<u>1,281,000</u>	<u>1,281,000</u>	<u>1,281,000</u>
<u><u>2,482,909</u></u>	<u><u>2,014,965</u></u>	<u><u>2,297,900</u></u>	<u><u>1,816,442</u></u>	Total Requirements	<u><u>3,052,275</u></u>	<u><u>3,052,275</u></u>	<u><u>3,052,275</u></u>

ADOPTED BUDGET Fiscal Year 2015-2016

WASTEWATER FUND #241/TREATMENT DIVISION #82 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
428,072	424,034	417,900	413,164	Salaries	409,200	409,200	409,200
209,078	181,235	189,350	189,064	Benefits	192,475	192,475	192,475
637,150	605,269	607,250	602,228	Total Personnel Services	601,675	601,675	601,675
Materials & Services							
39,734	58,224	65,550	59,350	Professional Service Contracts	73,900	73,900	73,900
359,173	373,615	567,750	545,985	Utilities	570,325	570,325	570,325
94,476	85,494	95,400	135,888	Maintenance & Repairs	113,950	113,950	113,950
15,352	17,346	21,850	17,537	Insurance	19,300	19,300	19,300
7,312	5,948	7,900	5,124	Communications	6,300	6,300	6,300
168	486	250	825	Advertising	500	500	500
7,088	7,584	7,175	7,601	Travel/Training	8,275	8,275	8,275
170,118	177,118	179,350	166,465	Supplies	185,150	185,150	185,150
9,775	10,042	10,800	9,952	Non-Capital Equipment	11,500	11,500	11,500
80	2,105	500	368	Other Materials & Services	650	650	650
511,355	509,697	434,450	439,046	Internal Charges for Services	428,300	428,300	428,300
20,251	25,115	30,000	26,239	Pretreatment	30,000	30,000	30,000
10,651	21,842	23,000	21,271	Permits	25,000	25,000	25,000
1,245,533	1,294,616	1,443,975	1,435,651	Total Materials & Services	1,473,150	1,473,150	1,473,150
Capital Outlay							
		312,900		Facilities	500,000	500,000	500,000
56,942	80,649	97,000	50,672	Equipment	15,000	15,000	15,000
17,417				Infrastructure			
74,359	80,649	409,900	50,672	Total Capital Outlay	515,000	515,000	515,000
<u>1,957,042</u>	<u>1,980,534</u>	<u>2,461,125</u>	<u>2,088,551</u>	Total Requirements	<u>2,589,825</u>	<u>2,589,825</u>	<u>2,589,825</u>

UTILITY BILLING DIVISION GOALS AND REQUIREMENTS

Utility Billing Division Description

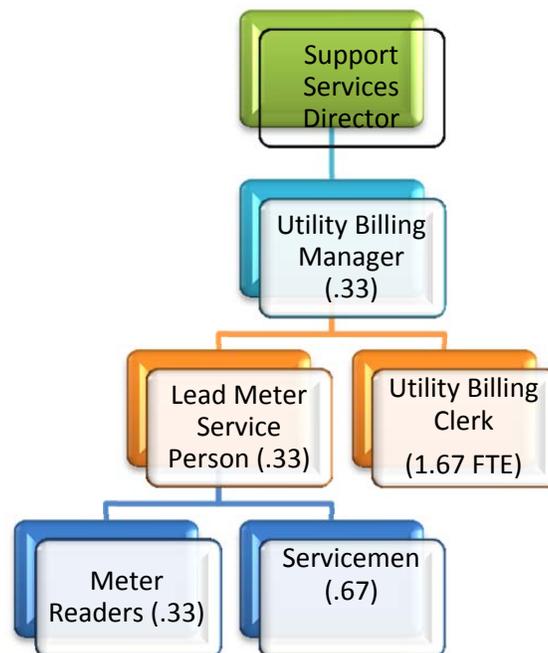
The City of Klamath Falls Utility Billing Division strives to give our community the best service we possibly can. This includes information about utility services, policies and procedures, and answers to commonly asked questions about bills, payments, deposits, and other important service questions. We strive to work together with our customers to ensure efficient operation of our community's utility service.

There are approximately 16,000 customers within the City utility system. On a monthly basis, around 2,000 customers come into the Utility office to pay their bill or get questions answered regarding their account. City Utilities includes Water, Sewer, Street Lights, Geothermal, and Fire Protection services. To accomplish billing on a monthly basis, customers' meters are read once each month, by area, throughout the month. This means that customers throughout the City will receive their bills on different dates throughout the month, and will have different due dates.

2015-2016 Utility Billing Division Goals

The customer service of Utility Billing is of utmost importance. We work proactively to increase efficiencies in billing, leaks and adjustments, payment and billing processes, and reading meters accurately and timely.

DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

WASTEWATER FUND #241/UTILITY BILLING DIVISION #83 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
83,073	91,330	97,375	95,816	Salaries	164,250	164,250	164,250
45,748	43,520	47,150	44,106	Benefits	79,400	79,400	79,400
<u>128,821</u>	<u>134,850</u>	<u>144,525</u>	<u>139,922</u>	Total Personnel Services	<u>243,650</u>	<u>243,650</u>	<u>243,650</u>
Materials & Services							
56,797	52,423	62,000	47,925	Professional Service Contracts	58,000	58,000	58,000
1,550	1,378	1,975	1,568	Utilities	1,675	1,675	1,675
7,737	6,942	9,500	9,433	Maintenance & Repairs	8,825	8,825	8,825
9,000	9,000	9,000	9,000	Lease	9,000	9,000	9,000
1,047	1,039	1,300	1,025	Insurance	1,100	1,100	1,100
7,978	8,441	9,850	6,724	Communications	7,900	7,900	7,900
920	683	2,025	1,439	Travel/Training	2,025	2,025	2,025
7,066	7,044	7,600	6,244	Supplies	7,500	7,500	7,500
2,640	1,673	3,275	1,763	Non-Capital Equipment	4,375	4,375	4,375
116	123	150	104	Other Materials & Services	175	175	175
<u>15,982</u>	<u>17,325</u>	<u>54,950</u>	<u>55,368</u>	Internal Charges for Services	<u>48,550</u>	<u>48,550</u>	<u>48,550</u>
<u>110,833</u>	<u>106,071</u>	<u>161,625</u>	<u>140,593</u>	Total Materials & Services	<u>149,125</u>	<u>149,125</u>	<u>149,125</u>
<u>239,654</u>	<u>240,921</u>	<u>306,150</u>	<u>280,515</u>	Total Requirements	<u>392,775</u>	<u>392,775</u>	<u>392,775</u>

ADOPTED BUDGET Fiscal Year 2015-2016

WASTEWATER FUND #241/ PUBLIC WORKS ADMINISTRATION DIVISION #09 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Personnel Services			
47,851	52,232			Salaries			
24,042	20,025			Benefits			
71,893	72,257			Total Personnel Services	-	-	-
				Materials & Services			
1,393	836			Professional Service Contracts			
626	573			Utilities			
941	828			Maintenance & Repairs			
308	352			Insurance			
348	352			Communications			
61	307			Advertising			
585	2,190			Travel/Training			
486	627			Supplies			
633	349			Non-Capital Equipment			
115	140			Other Materials & Services			
6,606	6,788			Internal Charges for Services			
12,102	13,342			Total Materials & Services	-	-	-
				Capital Outlay			
2,548				Equipment			
2,548	-			Total Capital Outlay	-	-	-
86,543	85,599			Total Requirements	-	-	-

ADOPTED BUDGET Fiscal Year 2015-2016

WASTEWATER FUND #241/UNALLOCATED REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Debt Service							
550,000	570,000	590,000	590,000	2005 WW Rev Ref. Bonds - Principal	595,000	595,000	595,000
337,825	315,825	293,025	293,025	2005 WW Rev Ref. Bonds - Interest	272,375	272,375	272,375
53,394				1992 SPWF #B93904			
<u>941,219</u>	<u>885,825</u>	<u>883,025</u>	<u>883,025</u>	Total Debt Service	<u>867,375</u>	<u>867,375</u>	<u>867,375</u>
Transfers Out							
		100,000	100,000	Parks Fund			
		750,000	750,000	Street Fund			
		150,000	150,000	Economic Development/Property Fund			
				Capital Projects Fund	<u>10,000,000</u>	<u>10,000,000</u>	<u>10,000,000</u>
-	-	<u>1,000,000</u>	<u>1,000,000</u>	Total Transfers Out	<u>10,000,000</u>	<u>10,000,000</u>	<u>10,000,000</u>
4,766,148	4,322,019	5,065,175	4,185,508	Total Division Requirements	6,034,875	6,034,875	6,034,875
		10,513,525		Reserved for Future Requirements	3,109,325	3,109,325	3,109,325
<u>9,511,856</u>	<u>11,061,876</u>		<u>12,216,147</u>	Ending Balance			
<u>15,219,223</u>	<u>16,269,720</u>	<u>17,461,725</u>	<u>18,284,680</u>	Total Fund Requirements	<u>20,011,575</u>	<u>20,011,575</u>	<u>20,011,575</u>

WASTEWATER FUND Capital Outlay Schedule 2015-2016

ITEM	PROPOSED EXPENDITURE
Collections Division	
Equipment	
Moore Park & Lynnewood Pump Station Backup Generators	\$ 60,000
KFI Pump Station H2s Control	30,000
California Pump Station Rehab/Replacement	150,000
Replace VFD's @ Influent Pump Station	25,000
Total Equipment	265,000
Vehicles	
Combination Sewer/Storm Cleaner/Vacuum Truck	400,000
Total Vehicles	400,000
Facilities	
Equipment/Inventory Storage Building	331,000
Total Facilities	331,000
Infrastructure	
Misc. Gravity & Pressure Sewer Line & Manhole Rehab/Replace:	
1600, 1700, 1800 Blocks of Johnson	115,000
1400 & 1600 Blocks, Crescent Avenue	130,000
KFI Pump Station Sewer Force Main/Pipe Relocation	10,000
Total Infrastructure	255,000
Land	
California Pump Station Land Procurement	30,000
Total Land	30,000
Total Collections Division	1,281,000
Treatment Division	
Equipment	
Samplers/Equipment	15,000
Total Equipment	15,000
Facilities	
Treatment Plant Design	500,000
Total Facilities	500,000
Total Treatment Division	515,000
Total Wastewater Fund	\$ 1,796,000

This page intentionally left blank.

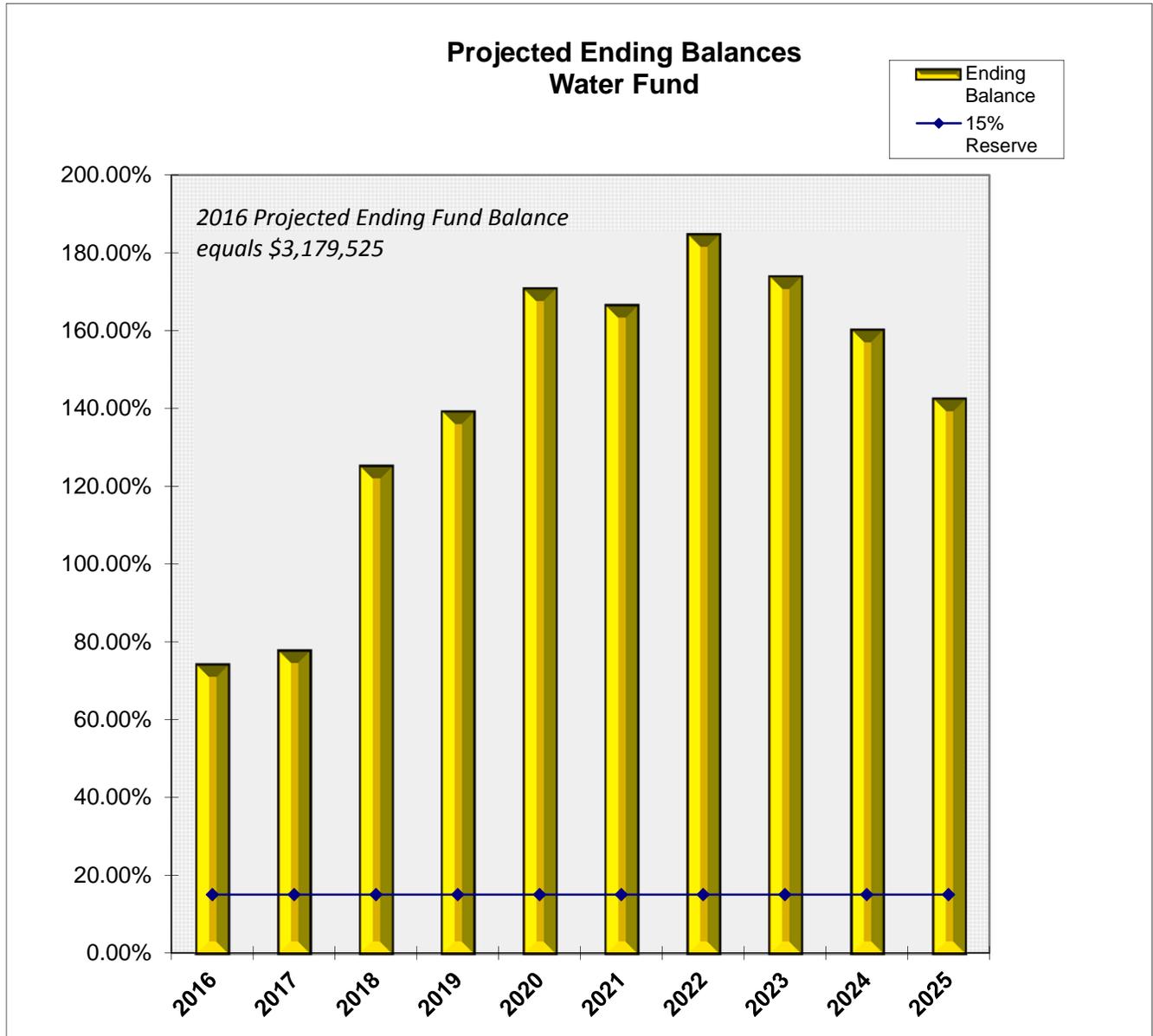


WATER FUND

The Water Fund is an enterprise fund that accounts for the expansion, operation and maintenance of the City's water supply system. Revenues primarily consist of charges for services.

Estimated Resources:	\$15,645,875
Appropriated:	\$12,466,350
Reserved for Future Requirements:	\$ 3,179,525
Total Fund Requirements:	\$15,645,875

WATER FUND 10 YEAR FORECAST



WATER FUND #244 RESOURCES

<u>FY 2013</u> <u>Actual</u>	<u>FY 2014</u> <u>Actual</u>	<u>FY 2015</u> <u>Budget</u>	<u>FY 2015</u> <u>Estimate</u>	<u>Resources</u>	<u>FY 2016</u> <u>Proposed</u>	<u>FY 2016</u> <u>Approved</u>	<u>FY 2016</u> <u>Adopted</u>
6,812,074	7,066,435	6,665,575	8,907,632	Net Working Capital	8,025,550	8,025,550	8,025,550
7,015,854	6,833,285	6,830,075	7,036,779	Charges for Services - Water	7,136,425	7,136,425	7,136,425
244,496	279,569	291,025	236,726	Charges for Services - Geothermal	282,400	282,400	282,400
40,533	61,498	37,725	72,147	Investment Income	95,900	95,900	95,900
2,685	4,533	1,000		Internal Charges for Services			
163,427	104,369	38,000	90,992	System Development Charges	85,675	85,675	85,675
11,027	27,341	19,450	20,054	Miscellaneous Revenues	19,925	19,925	19,925
49,568				Transfer In			
<u>14,339,664</u>	<u>14,377,030</u>	<u>13,882,850</u>	<u>16,364,330</u>	Total Resources	<u>15,645,875</u>	<u>15,645,875</u>	<u>15,645,875</u>

**WATER FUND – OPERATIONS AND GEOTHERMAL DIVISION
GOALS AND REQUIREMENTS**

Operations and Geothermal Divisions Description

The Water Division is responsible for providing safe and reliable drinking water to the nearly 40,000 residents living in and around the City of Klamath Falls. 14 staff members operate and maintain the City’s public water system, consisting of 13 wells, 22 water storage reservoirs, 24 pumping stations and approximately 265 miles of pipeline including over 16,000 metered service connections. The Division is also responsible for operating and maintaining the City’s geothermal system, consisting of 2 wells, a single heat exchange facility which includes 3 district circulation pumps and 2 plate heat exchangers. There are also approximately 4 miles of pipeline and 5 sidewalk/bridge snowmelt systems.

Some of the routine activities for the Water Division include collecting and analyzing water samples to ensure regulatory compliance, monitoring facility operations, making operational changes to meet changing demands, repairing and replacing infrastructure. These tasks are also supported by staff from other City Departments/Divisions such as Development Services, Maintenance, Streets and Utility Billing.

2015-2016 Operations and Geothermal Divisions Goals

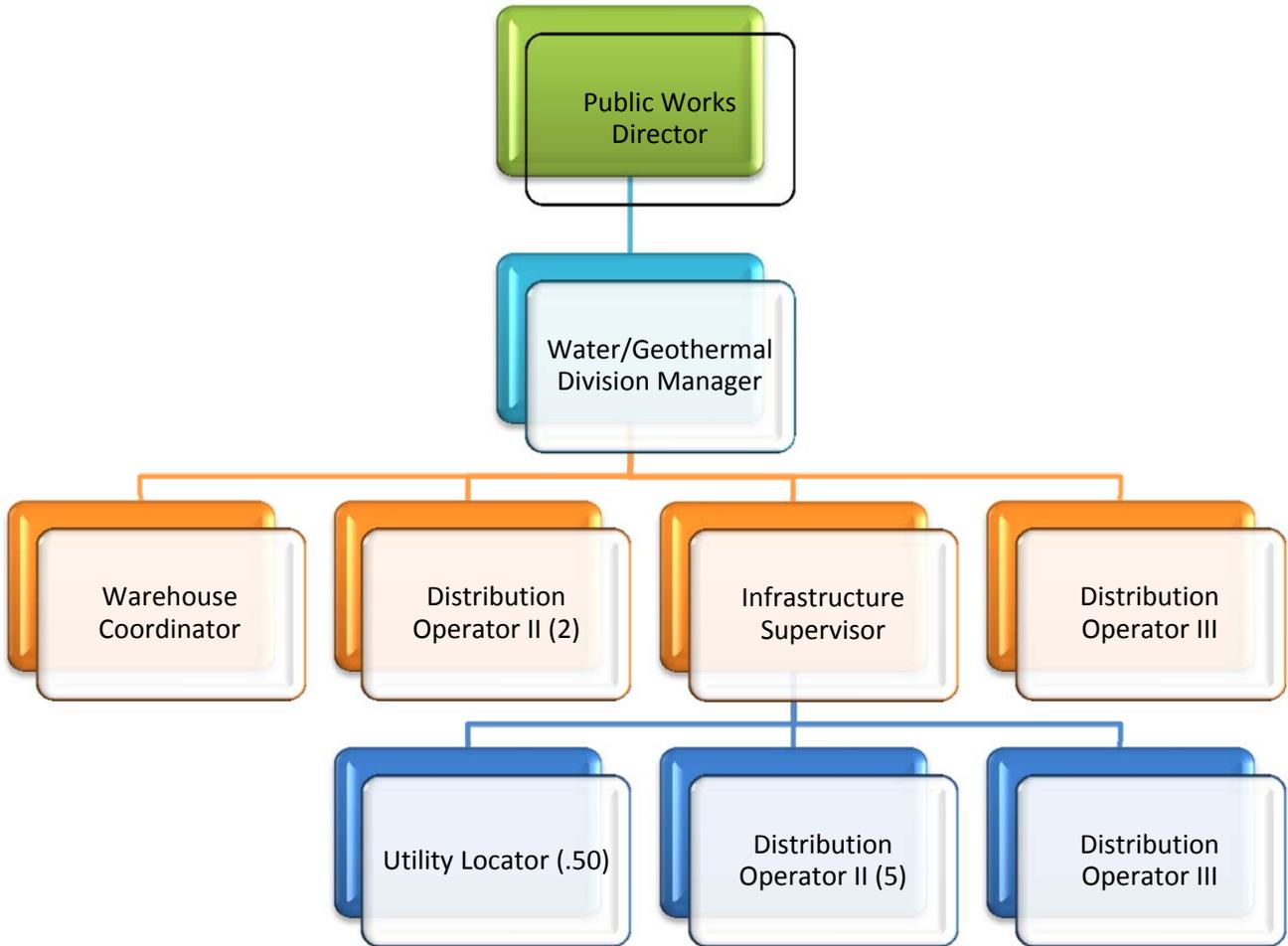
In order to meet the needs of the community and the customers that we serve, the City of Klamath Falls Water Division's main goal is to ensure the delivery of the highest quality, safest and most reliable potable water possible. We are committed to providing customer service, responding to every customer concern and question in a professional manner and by establishing and maintaining operational philosophies to meet the customer's needs and seasonal water demands. We achieve these goals through programs and efforts such as:

- Proactively identifying and replacing water mainlines that have outlived their useful life. This allows for planned and scheduled infrastructure repairs. Systematically replacing old leaking water mainlines will limit customer inconveniences by reducing or eliminating unscheduled shutdowns and infrastructure repairs.
- Maintaining an ongoing in-house leak detection program in an effort to locate and repair non-surfacing water leaks.
- Maintaining a water meter replacement program in an effort to replace old worn and inaccurate meters.

The above programs are aimed at reducing unaccounted for water losses in turn reducing pumping costs which will limit the need to increase water rates while providing safe, reliable drinking water in the most cost effective manner as possible.

- Planning for and constructing new water system infrastructure designed to meet the future needs of our community.
- Installing advanced metering infrastructure designed to reduce the man hours necessary to read meters while providing better customer service.
- Proactive sampling and flushing programs designed to improve customer satisfaction by reducing water quality concerns and complaints.

WATER FUND – OPERATIONS AND GEOTHERMAL DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

WATER FUND #244/ OPERATIONS DIVISION #85 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
624,628	675,514	680,775	675,982	Salaries	673,800	673,800	673,800
336,011	292,594	319,025	296,956	Benefits	332,825	332,825	332,825
960,639	968,108	999,800	972,938	Total Personnel Services	1,006,625	1,006,625	1,006,625
Materials & Services							
67,588	84,590	141,500	172,127	Professional Service Contracts	168,000	168,000	168,000
513,214	535,908	543,725	496,244	Utilities	521,925	521,925	521,925
481,577	602,020	570,425	503,603	Maintenance & Repairs	564,925	564,925	564,925
1,075	1,107	1,500	1,141	Lease	1,500	1,500	1,500
33,442	37,364	44,525	39,959	Insurance	43,800	43,800	43,800
12,650	10,364	10,500	10,902	Communications	10,700	10,700	10,700
8,386	5,131	8,000	5,436	Advertising	6,000	6,000	6,000
9,488	10,622	12,000	11,281	Travel/Training	13,000	13,000	13,000
78,123	63,104	75,500	53,137	Supplies	72,750	72,750	72,750
25,417	23,948	36,000	22,159	Non-Capital Equipment	28,325	28,325	28,325
2,663	7,522	5,500	2,403	Other Materials & Services	3,050	3,050	3,050
842,221	833,011	876,625	903,634	Internal Charges for Services	836,425	836,425	836,425
8,660	10,132	8,000	9,000	Payment in Lieu of Franchise Fees	9,000	9,000	9,000
227	125	500	566	Permits	750	750	750
2,084,731	2,224,948	2,334,300	2,231,592	Total Materials & Services	2,280,150	2,280,150	2,280,150
Capital Outlay							
			13,219	Land			
2,665	3,168	350,000	1,004	Facilities			
				Vehicles	350,000	350,000	350,000
10,674	34,735	15,000	49,102	Equipment	675,000	675,000	675,000
1,874,081	591,336	1,810,000	1,350,000	Infrastructure	1,361,000	1,361,000	1,361,000
1,887,420	629,239	2,175,000	1,413,325	Total Capital Outlay	2,386,000	2,386,000	2,386,000
4,932,790	3,822,295	5,509,100	4,617,855	Total Requirements	5,672,775	5,672,775	5,672,775

ADOPTED BUDGET Fiscal Year 2015-2016

WATER FUND #244/GEOTHERMAL DIVISION #87 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
7,026	9,960	12,600	9,927	Salaries	12,550	12,550	12,550
3,551	4,469	5,900	4,654	Benefits	6,150	6,150	6,150
<u>10,577</u>	<u>14,429</u>	<u>18,500</u>	<u>14,581</u>	Total Personnel Services	<u>18,700</u>	<u>18,700</u>	<u>18,700</u>
Materials & Services							
18,854	986	5,000	5,092	Professional Service Contracts	10,750	10,750	10,750
43,516	48,890	56,625	30,697	Utilities	48,600	48,600	48,600
20,064	23,611	46,800	26,061	Maintenance & Repairs	45,000	45,000	45,000
2,436	2,625	3,300	2,440	Insurance	2,675	2,675	2,675
3			188	Communications			
			1,003	Travel/Training			
183	161	500	97	Supplies	250	250	250
81	141	1,000	500	Non-Capital Equipment	500	500	500
120	120	500	50	Other Materials & Services	250	250	250
36,461	40,265	41,200	32,183	Internal Charges for Services	29,975	29,975	29,975
469	483	500	500	Permits	500	500	500
<u>122,187</u>	<u>117,282</u>	<u>155,425</u>	<u>98,811</u>	Total Materials & Services	<u>138,500</u>	<u>138,500</u>	<u>138,500</u>
Capital Outlay							
17,306		40,000	30,000	Equipment			
<u>17,306</u>	-	<u>40,000</u>	<u>30,000</u>	Total Capital Outlay	-	-	-
<u>150,070</u>	<u>131,711</u>	<u>213,925</u>	<u>143,392</u>	Total Requirements	<u>157,200</u>	<u>157,200</u>	<u>157,200</u>

UTILITY BILLING DIVISION GOALS AND REQUIREMENTS

Utility Billing Division Description

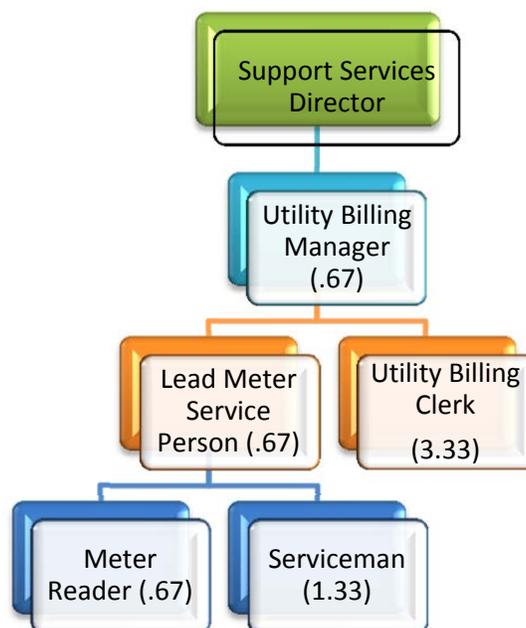
The City of Klamath Falls Utility Billing Division strives to give our community the best service we possibly can. This includes information about utility services, policies and procedures, and answers to commonly asked questions about bills, payments, deposits, and other important service questions. We strive to work together with our customers to ensure efficient operation of our community's utility service.

There are approximately 16,000 customers within the City utility system. On a monthly basis, around 2,000 customers come into the Utility office to pay their bill or get questions answered regarding their account. City Utilities can include Water, Sewer, Street Lights, Geothermal, and Fire Protection services. To accomplish billing on a monthly basis, customers' meters are read once each month, by area, throughout the month. This means that customers throughout the City will receive their bills on different dates throughout the month, and will have different due dates.

2015-2016 Utility Billing Division Goals

The customer service of Utility Billing is of utmost importance. We work proactively to increase efficiencies in billing, leaks and adjustments, payment and billing processes, and reading meters accurately and timely.

DIVISION ORGANIZATIONAL CHART



ADOPTED BUDGET Fiscal Year 2015-2016

WATER FUND #244/UTILITY BILLING DIVISION #86 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
392,990	410,426	420,150	407,932	Salaries	327,900	327,900	327,900
213,712	184,578	194,675	177,061	Benefits	163,550	163,550	163,550
<u>606,702</u>	<u>595,004</u>	<u>614,825</u>	<u>584,993</u>	Total Personnel Services	<u>491,450</u>	<u>491,450</u>	<u>491,450</u>
Materials & Services							
105,165	105,255	132,000	118,185	Professional Service Contracts	128,000	128,000	128,000
3,100	2,755	3,025	3,648	Utilities	3,850	3,850	3,850
20,953	13,913	21,350	18,580	Maintenance & Repairs	17,900	17,900	17,900
18,000	18,000	18,000	18,000	Lease	18,000	18,000	18,000
2,717	2,851	3,600	4,615	Insurance	5,025	5,025	5,025
17,603	17,335	20,200	14,524	Communications	15,000	15,000	15,000
2,173	1,406	3,950	2,238	Travel/Training	3,850	3,850	3,850
14,176	14,427	15,900	13,111	Supplies	14,200	14,200	14,200
5,334	3,432	3,900	2,041	Non-Capital Equipment	8,000	8,000	8,000
233	247	200	108	Other Materials & Services	150	150	150
<u>31,983</u>	<u>34,951</u>	<u>136,800</u>	<u>137,432</u>	Internal Charges for Services	<u>119,425</u>	<u>119,425</u>	<u>119,425</u>
<u>221,437</u>	<u>214,572</u>	<u>358,925</u>	<u>332,482</u>	Total Materials & Services	<u>333,400</u>	<u>333,400</u>	<u>333,400</u>
Capital Outlay							
-	-	6,600	6,000	Equipment	20,000	20,000	20,000
-	-	6,600	6,000	Total Capital Outlay	20,000	20,000	20,000
<u>828,139</u>	<u>809,576</u>	<u>980,350</u>	<u>923,475</u>	Total Requirements	<u>844,850</u>	<u>844,850</u>	<u>844,850</u>

ADOPTED BUDGET Fiscal Year 2015-2016

WATER FUND #244/ PUBLIC WORKS ADMINISTRATION DIVISION #09 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Personnel Services			
47,851	52,233			Salaries			
24,042	20,024			Benefits			
71,893	72,257			Total Personnel Services	-	-	-
				Materials & Services			
1,392	830			Professional Service Contracts			
626	573			Utilities			
941	828			Maintenance & Repairs			
308	352			Insurance			
348	352			Communications			
61	307			Advertising			
585	2,189			Travel/Training			
486	627			Supplies			
633	349			Non-Capital Equipment			
115	140			Other Materials & Services			
6,606	6,788			Internal Charges for Services			
12,101	13,335			Total Materials & Services	-	-	-
				Capital Outlay			
2,548				Equipment			
2,548	-			Total Capital Outlay	-	-	-
86,542	85,592			Total Requirements	-	-	-

ADOPTED BUDGET Fiscal Year 2015-2016

WATER FUND #244/UNALLOCATED REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Debt Service							
655,000		1,120,000	1,120,000	2001 Water Refund. Bonds - Principal	455,000	455,000	455,000
115,281	86,625	54,225	54,225	2001 Water Refund. Bonds - Interest	25,025	25,025	25,025
8,424	8,424	56,225	56,157	2002 SPWF #L01010 - Geothermal			
63,098	62,223	66,350	66,348	2004 SPWF #B05001 - Operations	65,300	65,300	65,300
58,000		751,850	711,407	2009 SPWF #B09002 - Geothermal			
899,803	157,272	2,048,650	2,008,137	Total Debt Service	545,325	545,325	545,325
Transfers Out							
				General Fund	456,625	456,625	456,625
	103,190	201,675	245,492	Airport Fund	289,575	289,575	289,575
375,885	359,762	378,600	353,918	Parks Fund			
		70,700	46,508	Street Fund			
				Capital Projects Fund	4,500,000	4,500,000	4,500,000
375,885	462,952	650,975	645,918	Total Transfers Out	5,246,200	5,246,200	5,246,200
5,997,541	4,849,174	6,703,375	5,684,722	Total Division Requirements	6,674,825	6,674,825	6,674,825
		4,479,850		Reserved for Future Requirements	3,179,525	3,179,525	3,179,525
7,066,435	8,907,632		8,025,553	Ending Balance			
14,339,664	14,377,030	13,882,850	16,364,330	Total Fund Requirements	15,645,875	15,645,875	15,645,875

WATER FUND Capital Outlay Schedule 2015-2016

ITEM	PROPOSED EXPENDITURE
Operations Division	
Equipment	
Meter Upgrade Program	650,000
SCADA Installation/Upgrade	15,000
Water Leak Noise/Data Loggers	10,000
Total Equipment	675,000
Vehicles	
Vac Con	350,000
Total Vehicles	350,000
Infrastructure	
Cedar & Summit Water Main Replacement	195,000
Altamont Dr. Phase V Design Water Main Replacement	50,000
CMAQ - Alley Paving (Compound)	16,000
Melrose St. Water Main Replacement	400,000
Pelican City Booster/Water Main	700,000
Total Infrastructure	1,361,000
Total Operations Division	2,386,000
Billing Division	
Equipment	
Vehicle Gateway Base Station (VGB)	20,000
Total Equipment	20,000
Total Billing Division	20,000
Total Water Fund	\$ 2,406,000



OTHER FUNDS

- **Parks Fund**
- **Streets Fund**
- **Street Lighting Fund**
- **Downtown Maintenance District Fund**
- **Cogeneration Fund**
- **Economic Development/Property Fund**
- **Technology Reserve Fund**
- **Footpaths/Bicycle Trails Fund**
- **Capital Projects Fund (Formerly Building Reserve Fund)**
- **Escrow Reserve Fund**
- **Debt Service Fund**
- **Veterans Memorial Agency Fund**

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

PARKS FUND #107 RESOURCES

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Resources	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
761,091	907,904	1,467,725	1,455,114	Net Working Capital	1,447,100	1,447,100	1,447,100
36,494	40,846	46,825	38,308	Taxes Previously Levied			
271,120	193,829	590,150	206,663	Intergovernmental			
12,009	9,885	8,500	8,500	Charges for Services			
32,204	121,044	140,400	140,400	Charges for Services - Pool			
11,107	13,941	11,575	11,575	Investment Income			
79,658	19,968	9,650	21,800	System Development Charges			
42,482	67,596	22,775	16,400	Miscellaneous Revenues			
392,948	734,805	478,600	453,918	Transfer In			
1,639,113	2,109,819	2,776,200	2,352,678	Total Resources Except Taxes	1,447,100	1,447,100	1,447,100
		609,400	689,527	Taxes Necessary to Balance			
717,676	708,865			Taxes Collected in Year Levied			
<u>2,356,789</u>	<u>2,818,683</u>	<u>3,385,600</u>	<u>3,042,205</u>	Total Resources	<u>1,447,100</u>	<u>1,447,100</u>	<u>1,447,100</u>

COMMENTS: Parks is moving its estimated Net Working Capital to the General Fund. Starting FY 2016, the Parks Division will be in the General Fund.

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

PARKS FUND #107/OPERATIONS DIVISION #40 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
391,075	382,299	371,700	337,000	Salaries			
171,321	153,554	185,650	184,375	Benefits			
562,396	535,853	557,350	521,375	Total Personnel Services			
Materials & Services							
164,457	106,650	181,000	130,329	Professional Service Contracts			
76,271	66,117	77,150	74,325	Utilities			
113,447	89,409	70,500	77,000	Maintenance & Repairs			
12,247	11,883	14,975	14,975	Insurance			
3,360	3,102	2,375	3,075	Communications			
2,878	4,810	1,000	1,325	Advertising			
5,461	4,139	6,200	5,000	Travel/Training			
36,231	29,917	33,100	30,400	Supplies			
17,461	14,285	11,600	11,600	Non-Capital Equipment			
698	322	300	1,000	Other Materials & Services			
135,261	117,857	20,075	15,656	Internal Charges for Services			
567,772	448,491	418,275	364,685	Total Materials & Services			
Capital Outlay							
5,151				Land			
2,439	15,000	30,000	30,000	Facilities			
		45,000	45,000	Equipment			
216,533	90,539	518,000	250,000	Infrastructure			
224,123	105,539	593,000	325,000	Total Capital Outlay			
Transfers Out							
				General Fund	1,447,100	1,447,100	1,447,100
				Total Transfers Out	1,447,100	1,447,100	1,447,100
<u>1,354,291</u>	<u>1,089,883</u>	<u>1,568,625</u>	<u>1,211,060</u>	Total Requirements	<u>1,447,100</u>	<u>1,447,100</u>	<u>1,447,100</u>

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

PARKS FUND #107/ELLA REDKEY POOL DIVISION #41 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
26,388	124,588	178,450	142,700	Salaries			
4,274	19,598	44,700	31,675	Benefits			
<u>30,662</u>	<u>144,186</u>	<u>223,150</u>	<u>174,375</u>	Total Personnel Services			
Materials & Services							
1,577	7,874	35,000	22,000	Professional Service Contracts			
7,294	38,882	33,175	33,175	Utilities			
16,410	31,394	30,000	31,100	Maintenance & Repairs			
-	1,677	2,100	2,100	Insurance			
978	2,466	2,600	2,800	Communications			
-	1,828	5,000	6,500	Advertising			
1,193	1,054	500	500	Travel/Training			
13,131	32,911	30,650	32,100	Supplies			
7,238	1,883	3,000	2,500	Non-Capital Equipment			
424	131	400	400	Other Materials & Services			
-	556	8,000	15,700	Internal Charges for Services			
<u>15,687</u>	<u>8,844</u>	<u>800</u>	<u>800</u>	Licenses and Permits			
<u>63,932</u>	<u>129,500</u>	<u>151,225</u>	<u>149,675</u>	Total Materials & Services			
Capital Outlay							
		30,000	24,000	Facilities			
			29,000	Equipment			
		<u>30,000</u>	<u>7,000</u>	Infrastructure			
<u>-</u>	<u>-</u>	<u>60,000</u>	<u>60,000</u>	Total Capital Outlay			
<u>94,594</u>	<u>273,686</u>	<u>434,375</u>	<u>384,050</u>	Total Requirements			

PARKS FUND #107/UNALLOCATED REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
		4,700		Operating Contingency			
1,448,885	1,363,569	2,003,000	1,595,110	Total Allocated Requirements	1,447,100	1,447,100	1,447,100
		1,276,625		Reserved for Future Requirements			
907,904			1,447,095	Ending Balance			
	<u>1,455,114</u>	<u>101,275</u>		Unappropriated Ending Fund Balance			
<u>2,356,789</u>	<u>2,818,683</u>	<u>3,385,600</u>	<u>3,042,205</u>	Total Fund Requirements	<u>1,447,100</u>	<u>1,447,100</u>	<u>1,447,100</u>

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

STREETS FUND #111 RESOURCES

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Resources	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
2,375,895	2,913,917	3,014,950	3,330,523	Net Working Capital	3,990,750	3,990,750	3,990,750
861,399	879,108	637,850	624,193	Franchise Fees			
1,412,512	1,582,995	2,584,925	2,373,302	Intergovernmental			
180,041	151,613	168,350	111,823	Charges for Services			
13,082	16,294	22,550	17,055	Investment Income			
4,384	14,458		22,902	Miscellaneous Revenue			
97,662	134,776	38,850	44,152	Internal Charges for Services			
29,786		820,700	796,508	Transfers In			
<u>4,974,761</u>	<u>5,693,161</u>	<u>7,288,175</u>	<u>7,320,458</u>	Total Resources	<u>3,990,750</u>	<u>3,990,750</u>	<u>3,990,750</u>

COMMENTS: Streets is moving its estimated Net Working Capital to the General Fund. Starting FY 2016, the Streets Division will be in the General Fund.

STREETS FUND #111/PUBLIC WORKS ADMINISTRATION DIVISION #09 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Personnel Services			
47,851	52,233			Salaries			
24,042	20,024			Benefits			
71,893	72,257			Total Personnel Services	-	-	-
				Materials & Services			
1,407	836			Professional Service Contracts			
626	573			Utilities			
941	828			Maintenance & Repairs			
308	350			Insurance			
348	352			Communications			
61	307			Advertising			
585	2,188			Travel/Training			
486	627			Supplies			
633	349			Non-Capital Equipment			
115	140			Other Materials & Services			
6,606	6,788			Internal Charges For Services			
12,116	13,338			Total Materials & Services	-	-	-
				Capital Outlay			
2,548				Equipment			
2,548				Total Capital Outlay	-	-	-
<u>86,557</u>	<u>85,595</u>			Total Requirements	<u>-</u>	<u>-</u>	<u>-</u>

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

STREETS FUND #111/STREETS MAINTENANCE DIVISION #50 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
468,563	493,222	544,125	521,342	Salaries			
255,528	239,998	264,775	256,491	Benefits			
<u>724,091</u>	<u>733,220</u>	<u>808,900</u>	<u>777,833</u>	Total Personnel Services	-	-	-
Materials & Services							
77,605	60,826	75,000	50,376	Professional Service Contracts			
41,567	42,722	43,650	40,496	Utilities			
400,839	321,608	410,425	330,729	Maintenance & Repairs			
	6,402	4,000	4,000	Rentals & Leases			
17,030	16,622	20,950	19,515	Insurance			
4,065	3,749	4,525	3,796	Communications			
	124	650		Advertising			
432	7,521	6,250	3,172	Travel/Training			
57,828	40,855	58,750	36,068	Supplies			
23,035	16,100	12,500	9,072	Non-Capital Equipment			
745	4,846	1,400	805	Other Materials & Services			
312,293	305,408	233,325	218,025	Internal Charges For Services			
<u>935,439</u>	<u>826,783</u>	<u>871,425</u>	<u>716,054</u>	Total Materials & Services	-	-	-
Capital Outlay							
4,900	21,354	174,000	34,600	Equipment			
		54,000	39,103	Vehicles			
120,376	487,444	2,143,225	1,572,100	Infrastructure			
<u>125,276</u>	<u>508,798</u>	<u>2,371,225</u>	<u>1,645,803</u>	Total Capital Outlay	-	-	-
Transfers Out							
				General Fund	3,990,750	3,990,750	3,990,750
				Total Transfers Out	3,990,750	3,990,750	3,990,750
<u>1,784,806</u>	<u>2,068,801</u>	<u>4,051,550</u>	<u>3,139,690</u>	Total Requirements	<u>3,990,750</u>	<u>3,990,750</u>	<u>3,990,750</u>

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

STREETS FUND #111/FLEET MAINTENANCE DIVISION #51 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Personnel Services							
97,283	105,581	107,525	103,854	Salaries			
54,370	49,418	55,475	50,926	Benefits			
151,653	154,999	163,000	154,780	Total Personnel Services	-	-	-
Materials & Services							
70	19		20	Professional Service Contracts			
8,584	10,223	9,525	5,566	Maintenance & Repairs			
277	2,400	750	977	Insurance			
418	420		462	Communications			
283	226	1,500		Travel/Training			
16,202	14,925	17,100	22,107	Supplies			
2,594	2,275	1,000	1,112	Non-Capital Equipment			
9,400	9,400			Other Materials & Services			
37,828	39,888	29,875	30,244	Internal Charges For Services			
				Total Materials & Services	-	-	-
Capital Outlay							
	7,455			Facilities			
	5,900	10,000	5,000	Equipment			
	13,355	10,000	5,000	Total Capital Outlay	-	-	-
189,481	208,242	202,875	190,024	Total Requirements	-	-	-

STREETS FUND #111/UNALLOCATED REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
		140,000		Operating Contingency			
2,060,844	2,362,638	4,254,425	3,329,714	Total Allocated Requirements	3,990,750	3,990,750	3,990,750
		2,893,750		Reserved for Future Requirements			
2,913,917	3,330,523		3,990,744	Ending Balance			
4,974,761	5,693,161	7,288,175	7,320,458	Total Fund Requirements	3,990,750	3,990,750	3,990,750

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

STREET LIGHTING FUND #113 RESOURCES

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Resources	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
291,424	441,181	337,850	444,179	Net Working Capital	433,625	433,625	433,625
326,721	334,190	295,725	304,408	Franchise Fees			
6,948				Intergovernmental			
188,929	188,084	189,400	186,121	Charges for Services			
1,646	1,972	2,525	2,474	Investment Income			
7,524	32,467		25	Miscellaneous Revenue			
374				Transfer In			
<u>823,566</u>	<u>997,894</u>	<u>825,500</u>	<u>937,207</u>	Total Resources	<u>433,625</u>	<u>433,625</u>	<u>433,625</u>

COMMENTS: Street Lighting is moving its estimated Net Working Capital to the General Fund. Starting FY 2016, the Street Lighting Division will be in the General Fund.

STREET LIGHTING FUND #113/PUBLIC WORKS ADMINISTRATION DIVISION #09 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Personnel Services			
8,355	9,120			Salaries			
4,167	3,495			Benefits			
<u>12,522</u>	<u>12,615</u>			Total Personnel Services	-	-	-
				Materials & Services			
272	145			Professional Service Contracts			
109	100			Utilities			
165	145			Maintenance & Repairs			
39	61			Insurance			
61	61			Communications			
11	54			Advertising			
102	382			Travel/Training			
85	110			Supplies			
111	61			Non-Capital Equipment			
20	24			Other Materials & Services			
1,053	1,085			Internal Charges For Services			
<u>2,028</u>	<u>2,228</u>			Total Materials & Services	-	-	-
				Capital Outlay			
465				Equipment			
<u>465</u>				Total Capital Outlay	-	-	-
<u>15,015</u>	<u>14,843</u>			Total Requirements	<u>-</u>	<u>-</u>	<u>-</u>

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

STREET LIGHTING FUND #113/OPERATIONS DIVISION #61 REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
				Materials & Services			
-	291	-	-	Professional Service Contracts			
161,284	157,083	155,000	154,999	Utilities			
18,735	23,640	26,700	19,178	Maintenance & Repairs			
156	675	850	675	Insurance			
1				Communications			
17	300	2,025	1,015	Travel/Training			
3,207	2,495	2,000	2,419	Supplies			
1,235	3,960	1,775	1,665	Non-Capital Equipment			
86	-	-	-	Other Materials & Services			
136,387	132,764	117,400	93,623	Internal Charges For Services			
321,108	321,208	305,750	273,574	Total Materials & Services	-	-	-
				Capital Outlay			
12,750				Facilities			
22,787	217,664	250,000	230,000	Infrastructure			
10,725				Intangible Assets			
46,262	217,664	250,000	230,000	Total Capital Outlay	-	-	-
				Transfers Out			
				General Fund	433,625	433,625	433,625
				Total Transfers Out	433,625	433,625	433,625
<u>367,370</u>	<u>538,872</u>	<u>555,750</u>	<u>503,574</u>	Total Requirements	<u>433,625</u>	<u>433,625</u>	<u>433,625</u>

STREET LIGHTING FUND #113/UNALLOCATED REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
382,385	553,715	555,750	503,574	Total Allocated Requirements	433,625	433,625	433,625
		269,750		Reserved for Future Requirements			
441,181	444,179		433,633	Ending Balance			
<u>823,566</u>	<u>997,894</u>	<u>825,500</u>	<u>937,207</u>	Total Fund Requirements	<u>433,625</u>	<u>433,625</u>	<u>433,625</u>

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

DOWNTOWN MAINTENANCE DISTRICT FUND #118 RESOURCES & REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Resources							
7,621	9,783	27,850	13,631	Net Working Capital	3,875	3,875	3,875
17,237	18,991	22,700	20,344	Charges for Services	20,025	20,025	20,025
102	117	200	95	Investment Income	25	25	25
<u>24,960</u>	<u>28,891</u>	<u>50,750</u>	<u>34,070</u>	Total Resources	<u>23,925</u>	<u>23,925</u>	<u>23,925</u>
Requirements							
Materials & Services							
49	25	5,000	5,000	Professional Service Contracts	2,500	2,500	2,500
4,292	4,504	5,250	4,558	Utilities	4,875	4,875	4,875
10,735	10,657	12,000	12,000	Maintenance & Repairs	10,000	10,000	10,000
101	74	100	100	Communications	100	100	100
		8,525	8,525	Internal Charges for Services	6,450	6,450	6,450
15,177	15,260	30,875	30,183	Total Materials & Services	23,925	23,925	23,925
		19,875		Reserved for Future Requirements			
9,783	13,631		3,887	Ending Balance			
<u>24,960</u>	<u>28,891</u>	<u>50,750</u>	<u>34,070</u>	Total Requirements	<u>23,925</u>	<u>23,925</u>	<u>23,925</u>

COMMENTS: Resolution No. 15-02 was approved by council on 3/2/15 creating an Economic Improvement District (EID) for downtown maintenance activities. The costs include maintenance of landscaping, banners, benches, entry signs, sidewalk sweeping, garbage removal and other area maintenance costs incurred by the Downtown Urban Renewal District in the Downtown Area, including direct administrations costs incurred by the City. The EID fees will increase 2% per year for five years. The projected revenues do not cover the expenses in FY2016 so the City administrative fees had to be reduced. In the future we will have to cut service or supplement the fund with general government resources.

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

COGENERATION FUND # 120 RESOURCES & REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Resources	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
2,873,707	1,059,332	877,225	836,785	Net Working Capital	731,975	731,975	731,975
9,314	10,496	40,350	30,200	Investment Income	32,100	32,100	32,100
<u>2,883,021</u>	<u>1,069,828</u>	<u>917,575</u>	<u>866,985</u>	Total Resources	<u>764,075</u>	<u>764,075</u>	<u>764,075</u>
				Requirements			
				Materials & Services			
1,500	1,500	1,500	1,500	Professional Service Contracts	1,500	1,500	1,500
1,500	1,500	1,500	1,500	Total Materials & Services	1,500	1,500	1,500
				Transfers Out			
1,822,189	231,543	157,400	133,499	Escrow Reserve Fund	239,825	239,825	239,825
1,822,189	231,543	157,400	133,499	Total Transfers Out	239,825	239,825	239,825
		758,675		Reserved for Future Requirements	522,750	522,750	522,750
1,059,332	836,785		731,986	Ending Balance			
<u>2,883,021</u>	<u>1,069,828</u>	<u>917,575</u>	<u>866,985</u>	Total Fund Requirements	<u>764,075</u>	<u>764,075</u>	<u>764,075</u>

COMMENTS: The Net Working Capital represents the amount held by the trustee in the 3rd Party Claims account. The City receives annual distributions from the account after annual compliance of the terms of the contract is met. The Transfer Out is our estimate of funds that will be available for City use if no claims are made against it. Actual investment income includes market value adjustments, and budget investment income does not. The final distribution of approximately \$507,000 in this fund will be in fiscal year 2017.

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

ECONOMIC DEVELOPMENT/PROPERTY FUND #121 RESOURCES AND REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Resources							
117,574	262,610	209,275	209,286	Net Working Capital	285,600	285,600	285,600
				Intergovernmental	25,000	25,000	25,000
12,007	13,092	10,550	10,875	Charges for Services	10,900	10,900	10,900
1,511	1,248	1,150	1,050	Investment Income	1,425	1,425	1,425
200,000		150,000	150,000	Transfer In			
<u>331,092</u>	<u>276,950</u>	<u>370,975</u>	<u>371,211</u>	Total Resources	<u>322,925</u>	<u>322,925</u>	<u>322,925</u>
Requirements							
Materials & Services							
1,607	58,304	27,000	5,450	Professional Service Contracts	5,725	5,725	5,725
4,907	7,324	7,400	10,975	Maintenance & Repairs	11,525	11,525	11,525
25	47	75		Insurance			
	383			Advertising			
2,742	1,606	5,000	3,550	Other Materials & Services	3,725	3,725	3,725
				Retail Recruiter	50,000	50,000	50,000
59,201		72,900	65,625	City Economic Development Initiatives	70,000	70,000	70,000
68,482	67,664	112,375	85,600	Total Materials & Services	140,975	140,975	140,975
		258,600		Contingency	181,950	181,950	181,950
<u>262,610</u>	<u>209,286</u>		<u>285,611</u>	Ending Balance			
<u>331,092</u>	<u>276,950</u>	<u>370,975</u>	<u>371,211</u>	Total Fund Requirements	<u>322,925</u>	<u>322,925</u>	<u>322,925</u>

COMMENTS: This fund accounts for the economic development activities of the City. Revenue includes a lease payment from Blackman Farms. Included in Materials & Services are payments to KCEDA of \$50,000, and SCOEDD of \$20,000. Other expenditures include property taxes, code enforcement, and maintenance of the various properties owned by the City. The City and County hope to obtain the services of a retail recruiter to help bring in more stores to the area. The County will reimburse the City for 50% of the cost (see the Intergovernmental revenue line item). The amount in Contingency will be made available for economic development opportunities as they arise.

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

TECHNOLOGY RESERVE FUND #133 RESOURCES AND REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Resources							
234,729	295,926	26,200	67,202	Net Working Capital	192,250	192,250	192,250
1,657	1,030	125	125	Investment Income	950	950	950
	4,420			Miscellaneous Revenues			
60,000	60,000	60,000	60,000	Transfers In	60,000	60,000	60,000
		425,000	425,000	Interfund Loan Proceeds			
<u>296,386</u>	<u>361,376</u>	<u>511,325</u>	<u>552,327</u>	Total Resources	<u>253,200</u>	<u>253,200</u>	<u>253,200</u>
Requirements							
Materials & Services							
	1,230	37,575	37,575	Travel & Training	25,000	25,000	25,000
	2,001		300	Office Supplies	300	300	300
	3,231	37,575	37,875	Total Materials & Services	25,300	25,300	25,300
Capital Outlay							
460	91,169	22,000	22,000	Equipment	10,000	10,000	10,000
	199,774	388,000	275,000	Intangible Assets	115,000	115,000	115,000
460	290,943	410,000	297,000	Total Capital Outlay	125,000	125,000	125,000
Debt Service							
		25,200	25,200	Interfund Loan Repayment	60,000	60,000	60,000
		25,200	25,200	Total Debt Service	60,000	60,000	60,000
		38,550		Contingency	42,900	42,900	42,900
295,926	67,202		192,252	Ending Balance			
<u>296,386</u>	<u>361,376</u>	<u>511,325</u>	<u>552,327</u>	Total Fund Requirements	<u>253,200</u>	<u>253,200</u>	<u>253,200</u>

COMMENTS: This fund accounts for upgrading and replacing the primary computer software and hardware used by all City departments. In fiscal year 2016 the City will continue the conversion from SunGard Public Sector to Tyler Technologies. The transfer in is from the General Fund. The Contingency is for possible conversion overages for additional training, etc.

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

FOOTPATHS/BICYCLE TRAILS FUND #134 RESOURCES AND REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Resources	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
66,658	77,151	70,000	69,019	Net Working Capital	78,025	78,025	78,025
119,500	355,433	12,025	12,100	Intergovernmental	12,100	12,100	12,100
500	180	375	105	Investment Income	400	400	400
<u>186,658</u>	<u>432,764</u>	<u>82,400</u>	<u>81,224</u>	Total Resources	<u>90,525</u>	<u>90,525</u>	<u>90,525</u>
Requirements							
Materials & Services							
-	-	1,725	1,725	Internal Charges for Services	1,475	1,475	1,475
-	-	1,725	1,725	Total Materials & Services	1,475	1,475	1,475
Capital Outlay							
109,507	363,745	5,000	1,472	Infrastructure			
109,507	363,745	5,000	1,472	Total Capital Outlay	-	-	-
		75,675		Reserved for Future Requirements	89,050	89,050	89,050
77,151	69,019		78,027	Ending Balance			
<u>186,658</u>	<u>432,764</u>	<u>82,400</u>	<u>81,224</u>	Total Requirements	<u>90,525</u>	<u>90,525</u>	<u>90,525</u>

COMMENTS: By state law 1% of all gas tax receipts are dedicated for use on pedestrian footpaths and bicycle trails.

**OTHER FUNDS
ADOPTED BUDGET
Fiscal Year 2015-2016**

**CAPITAL PROJECTS FUND (FORMERLY BUILDING RESERVE FUND) #135 RESOURCES
AND REQUIREMENTS**

<u>FY 2013 Actual</u>	<u>FY 2014 Actual</u>	<u>FY 2015 Budget</u>	<u>FY 2015 Estimate</u>	<u>Category</u>	<u>FY 2016 Proposed</u>	<u>FY 2016 Approved</u>	<u>FY 2016 Adopted</u>
Resources							
976,872	1,025,852	1,085,425	1,085,565	Net Working Capital	3,149,975	3,149,975	3,149,975
54,000	54,000	54,000	54,000	Charges for Services	54,000	54,000	54,000
5,600	5,713	5,850	10,429	Investment Income	15,750	15,750	15,750
		2,000,000	2,000,000	Transfers In	14,500,000	14,500,000	14,500,000
<u>1,036,472</u>	<u>1,085,565</u>	<u>3,145,275</u>	<u>3,149,994</u>	Total Resources	<u>17,719,725</u>	<u>17,719,725</u>	<u>17,719,725</u>
Requirements							
Capital Outlay							
10,620				Facilities			
10,620	-	-	-	Total Capital Outlay	-	-	-
		3,145,275		Reserved for Future Requirements	17,719,725	17,719,725	17,719,725
<u>1,025,852</u>	<u>1,085,565</u>		<u>3,149,994</u>	Ending Balance			
<u>1,036,472</u>	<u>1,085,565</u>	<u>3,145,275</u>	<u>3,149,994</u>	Total Requirements	<u>17,719,725</u>	<u>17,719,725</u>	<u>17,719,725</u>

COMMENTS: This fund was formerly a capital projects fund called the Building Reserve Fund. The City is changing the name to Capital Projects Fund to broaden the use of the fund. Other funds will make transfers to this fund as a reserve for future capital projects. This year's transfers in consist of \$10,000,000 from the Wastewater Fund for the upcoming replacement of the treatment plant (estimated to begin construction in fiscal year 2018), and \$4,500,000 from the Water fund for various water projects to be constructed between fiscal years 2018 and 2022.

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

ESCROW RESERVE FUND #136 RESOURCES AND REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Resources	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
4,866,548	6,532,025	6,175,200	5,862,403	Net Working Capital	5,797,775	5,797,775	5,797,775
47,962	69,078	97,875	93,762	Investment Income	89,175	89,175	89,175
25,000	115,000	109,125	109,210	Interfund Loan Repayments	147,150	147,150	147,150
1,822,189	231,543	157,400	157,400	Transfers In	239,825	239,825	239,825
<u>6,761,699</u>	<u>6,947,646</u>	<u>6,539,600</u>	<u>6,222,775</u>	Total Resources	<u>6,273,925</u>	<u>6,273,925</u>	<u>6,273,925</u>
				Requirements			
				Materials & Services			
29,674	185,243			Professional Service Contracts			
29,674	185,243	-	-	Total Materials & Services	-	-	-
				Transfers Out			
200,000	900,000	425,000	425,000	Interfund Loan - Technology Reserve Fund			
200,000	900,000	425,000	425,000	Total Transfers Out	-	-	-
		6,114,600		Reserved for Future Years	6,273,925	6,273,925	6,273,925
6,532,025	5,862,403		5,797,775	Ending Balance			
<u>6,761,699</u>	<u>6,947,646</u>	<u>6,539,600</u>	<u>6,222,775</u>	Total Fund Requirements	<u>6,273,925</u>	<u>6,273,925</u>	<u>6,273,925</u>

COMMENTS: The Transfer In from the Cogeneration Fund is our estimate of the amount in excess of the minimum threshold in the 3rd Party Claims Escrow account available to the City on January 10, 2016. The City receives annual distributions only after compliance with the terms of the contract. The final transfer in of approximately \$507,000 will be in fiscal year 2017. The interfund loan repayments are from the Airport Fund, Technology Reserve Fund and Lakefront Urban Renewal Fund.

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

DEBT SERVICE FUND #150 RESOURCES AND REQUIREMENTS

DEBT SERVICE FUND #150 RESOURCES AND REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Resources	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
45,072	56,975	58,775	58,698	Net Working Capital	57,725	57,725	57,725
9,862	10,824	12,225	8,756	Taxes Previously Levied	10,550	10,550	10,550
235				Special Assessments			
3,185	2,376	1,800	2,044	Investment Income	1,800	1,800	1,800
291,225				Transfers In			
349,579	70,175	72,800	69,498	Total Resources Except Taxes	70,075	70,075	70,075
		188,450	193,763	Taxes Necessary to Balance	167,350	167,350	167,350
204,129	194,048			Taxes Collected in Year Levied			
<u>553,708</u>	<u>264,223</u>	<u>261,250</u>	<u>263,261</u>	Total Resources	<u>237,425</u>	<u>237,425</u>	<u>237,425</u>
				Requirements			
				Debt Service			
145,000				2008 Full Faith & Credit - Principal			
146,208				2008 Full Faith & Credit - Interest			
205,525	205,525	205,525	205,525	2008 GO Bonds - Interest	205,525	205,525	205,525
496,733	205,525	205,525	205,525	Total Debt Service	205,525	205,525	205,525
		55,725		Unappropriated	31,900	31,900	31,900
56,975	58,698		57,736	Ending Balance			
<u>553,708</u>	<u>264,223</u>	<u>261,250</u>	<u>263,261</u>	Total Requirements	<u>237,425</u>	<u>237,425</u>	<u>237,425</u>

COMMENTS: The Debt Service Fund collects the property taxes levied for the general obligation bond on the Police Station. In the past, the 2008 Full Faith and Credit was paid out of this fund. Now it is paid directly out of the General Fund.

OTHER FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

VETERAN’S MEMORIAL AGENCY FUND #307 RESOURCES & REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Resources							
140,477	154,366	148,525	151,568	Net Working Capital	132,650	132,650	132,650
836	706	800	800	Investment Income	1,225	1,225	1,225
23,820	9,549	6,825	6,775	Contributions	5,000	5,000	5,000
<u>165,133</u>	<u>164,621</u>	<u>156,150</u>	<u>159,143</u>	Total Resources	<u>138,875</u>	<u>138,875</u>	<u>138,875</u>
Requirements							
Materials & Services							
	654	650	306	Professional Service Contracts	325	325	325
22	571	2,000	1,000	Maintenance & Repairs	1,000	1,000	1,000
	3	50		Communications	25	25	25
2,248		2,000		Advertising			
973	448	500	50	Supplies	50	50	50
152	120	125	125	Other Materials & Services	125	125	125
3,395	1,796	5,325	1,481	Total Materials & Services	1,525	1,525	1,525
Capital Outlay							
7,372	11,257	25,000	25,000	Infrastructure	5,000	5,000	5,000
7,372	11,257	25,000	25,000	Total Capital Outlay	5,000	5,000	5,000
Operating Contingency							
		100,000		Reserved for Future Requirements	132,350	132,350	132,350
154,366	151,568	25,825	132,662	Ending Balance			
<u>165,133</u>	<u>164,621</u>	<u>156,150</u>	<u>159,143</u>	Total Requirements	<u>138,875</u>	<u>138,875</u>	<u>138,875</u>

COMMENTS: The Veterans Memorial Committee continues to work on the 2nd phase expansion of the memorial in FY 2016.



INACTIVE FUNDS

- **CEMETERY FUND**
- **PERS RESERVE FUND**

INACTIVE FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

CEMETERY FUND #102 RESOURCES & REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Category	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
Resources							
254,309	374,038			Net Working Capital			
4,953	1,005			Investment Income			
114,776				Sale of Capital Asset			
<u>374,038</u>	<u>375,043</u>			Total Resources	-	-	-
Requirements							
Transfers Out							
	375,043			General Fund			
-	<u>375,043</u>			Total Transfers Out	-	-	-
<u>374,038</u>				Ending Balance			
<u>374,038</u>	<u>375,043</u>			Total Requirements	-	-	-

COMMENTS: Klamath Memorial Park was sold in November 2009. The City received the final payment in December of 2012 and transferred the proceeds to the General Fund. The fund is closed.

INACTIVE FUNDS ADOPTED BUDGET Fiscal Year 2015-2016

PERS RESERVE FUND #122 RESOURCES & REQUIREMENTS

FY 2013 Actual	FY 2014 Actual	FY 2015 Budget	FY 2015 Estimate	Resources	FY 2016 Proposed	FY 2016 Approved	FY 2016 Adopted
432,482				Net Working Capital			
35				Investment Income			
<u>432,517</u>	-	-	-	Total Resources	-	-	-
				Requirements			
				Transfers Out			
276,703				General Fund			
16,589				Airport Fund			
17,063				Parks Fund			
29,786				Streets Fund			
374				Street Lighting Fund			
1,297				Parking Fund			
41,136				Wastewater Fund			
49,569				Water Fund			
<u>432,517</u>	-	-	-	Total Transfers Out	-	-	-
				Reserved for Future Requirements			
-				Ending Balance		-	-
<u>-</u>	-	-	-	Total Fund Requirements	-	-	-

COMMENTS: The City set aside funds for the PERS/OPSRP rate increases that took place in July 2011. The funds were transferred back into the operating funds with Personnel Services in fiscal years 2012 and 2013.