



2025 – 2027

BIENNIAL BUDGET REPORT

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Vision

The City of Klamath Falls is a united community with healthy, welcoming neighborhoods where citizens aspire to *live, thrive, and enjoy* the quality of life afforded by our surroundings, opportunities, and values.

Mission Statement

The City of Klamath Falls drives community engagement, local beautification, and economic opportunities.

City Council's Goals and Objectives

The City of Klamath Falls' vision represents a goal for the community that the City Council and staff hope to accomplish soon. To create a community where citizens can *live, thrive, and enjoy*, City Council and staff have assembled a plan of strategies and goals to guide the community's continued pursuit toward achieving the city's vision.

City Council's city-wide goals guide staff in setting measurable benchmarks, developing future budgets, allocating available resources, and implementing policies. The goals are as follows:

- Housing – Provide incentives to developers and make adjustments to community development ordinances to encourage new development and refurbishment of existing properties.
- Economic Development – Provide an environment where businesses can thrive, and economic opportunities are fostered to provide for the long-term economic viability of the community.
- Infrastructure – Provide the necessary infrastructure in a manner and means to allow our citizens to prosper.
- Public Safety – Citizens should feel safe and secure in their homes and public areas.

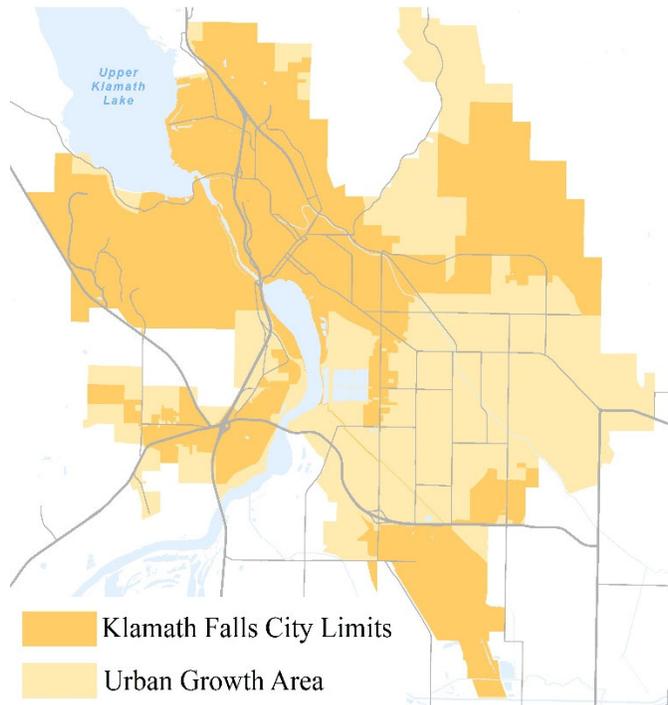
Klamath Falls, Oregon Profile

Date of Incorporation: 1905

Population: The urban growth area of Klamath Falls accommodates approximately 45,000 residents, which includes 22,108 residents of the City of Klamath Falls.¹

Form of Government: The City of Klamath Falls has adopted a Council/Manager form of government which is the system of local government that combines the political leadership of elected officials with the managerial experience of an appointed local government manager.

Recreation: The City Parks system consists of 27 areas totaling 600 acres, including regional, neighborhood, or mini parks, with special use areas, natural open space and landscape areas.²



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, the airport does host cargo transportation, private aviation, the forest service air tanker base, and the 173rd Fighter Wing of the Oregon Air National Guard.

Higher Education: Oregon Institute of Technology (Oregon Tech) was founded in 1947 and is the Pacific Northwest's premier public institute of technology. Oregon Tech is a four-year, accredited college located in Klamath Falls and offers certificates, associate's, bachelor's, and master's degree programs. Oregon Tech serves approximately 5,302 enrolled students as of Fall 2024.³

Klamath Community College (KCC) was established in 1996 as a local community college and offers a two-year associate's program and a variety of community courses, as well as a transfer program to four-year institutions. KCC provided learning opportunities to approximately 6,421 unique individuals during the 2024-25 academic year.⁴

¹ Portland State University, 2024 Certified Population Estimates. July 1, 2024.

² City of Klamath Falls Parks Master Plan. Uploaded May 29, 2019. <https://www.klamathfalls.city/documentcenter/view/585>

³ Oregon Tech Website. Student Affairs: <https://www.oit.edu/news/largest-freshman-class-40-years-boosts-oregon-techs-enrollment>

⁴ Klamath Community College, Registrar's Office, report generated on April 24, 2025.

Elected Officials



Carol Westfall
Mayor



Phil Studenburg
Ward I



Mike Angeli
Ward II



Terra Russo
Ward III



Abbie McClung
Ward IV



Kelsey Wendt
Ward V

Budget Committee

- Andrew Biggs
- Lynette Carey
- Kathy Poppe
- Richard Rico
- Sean Trujillo

Appointed Officials



Jonathan Teichert
City Manager



Mike Swanson
City Attorney



Nathan Radcliff
Judge

City Directors



Rob Dentinger
Chief of Police



Jessica Lindsay
Finance &
Business Services
Director

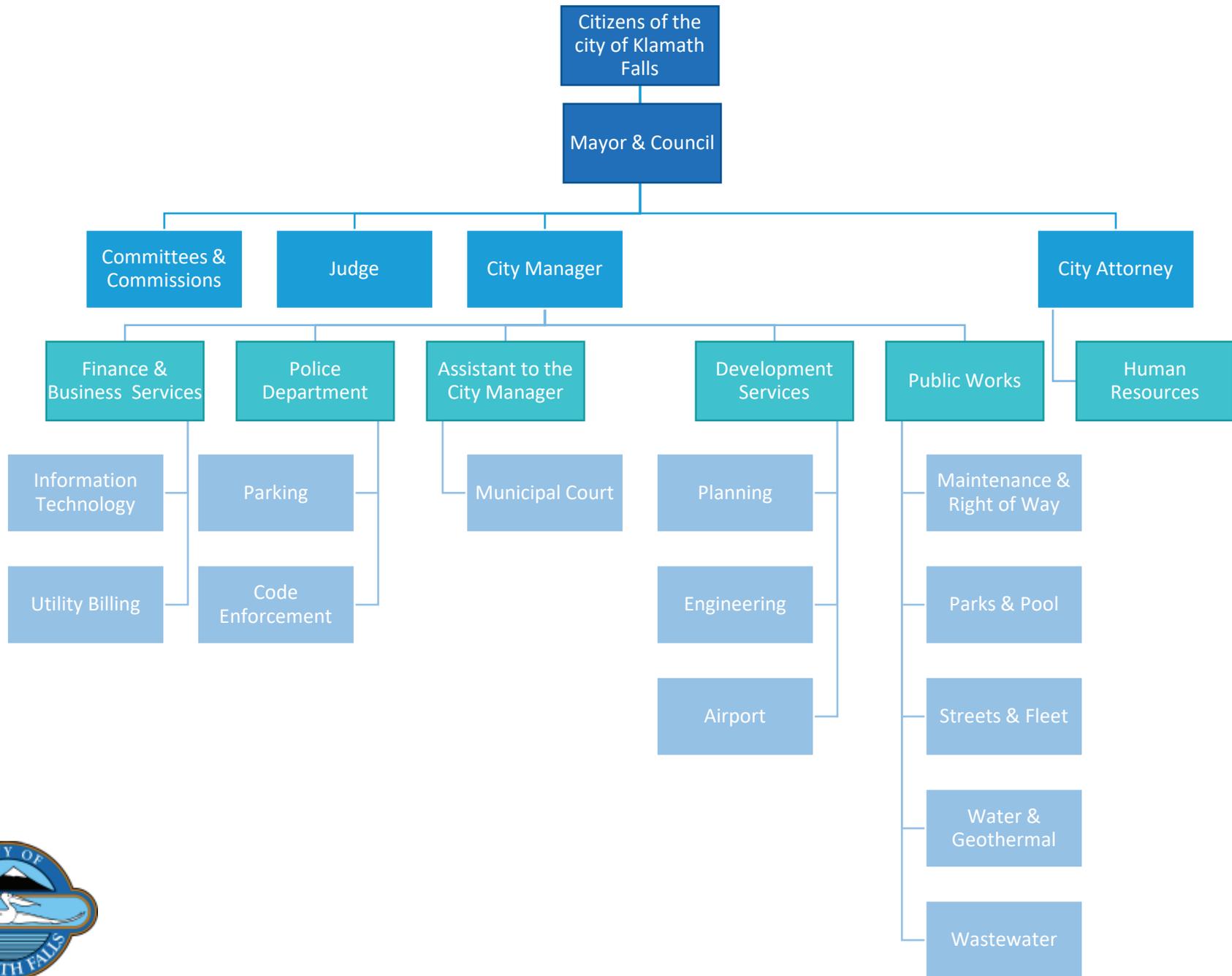


Iain Vasey
Development
Services Director



Mark Willrett
Public Works
Director

Organization Chart





Office of the City Manager

Honorable members of the Klamath Falls City Council, Budget Committee, and citizens of Klamath Falls,

In accordance with ORS 294.403 and the City Charter, I respectfully submit a proposed budget for the 2025 to 2027 biennium. The City's budget is a comprehensive plan built on conservative financial principles that encompasses the Council's goals for providing services to meet the needs of our citizens and visitors. The City's total proposed appropriations for the upcoming biennial budget are \$348,429,675.

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 based on community priorities. Due to Oregon's property tax rules, it is highly unlikely that we will see a rapid increase in our tax base without a significant economic development gain.

Over the last several years, driven by revenues that have not kept up with growth in costs, the City reduced the number of employees and resources spent in these support areas. While we strive to be efficient, these past consolidations do impact our ability to support Council initiatives and citizen requests. While our proactive decisions have helped, we still face challenges from increases in PERS, health care, and service expectations. City staff continue to explore options and take steps to address the structural imbalance. However, as the City has no control over PERS, our ability to address these issues is very limited.

Rapidly changing technologies and best practices from communities continue to drive change in this area. Tyler Technology, the City's ERP business management software, still has areas that fail to provide effectiveness. We are currently in the process of migrating to a newer version. This biennial budget includes money to finish out the conversion. Our Police Department is in the process of implementing Tyler Public Safety along with other government agencies such as Klamath County Sheriff Klamath County Fire District No. 1 and 911 Communications. The new software streamline data entry and other operations while providing a secure way to share information between agencies. Staff continue to research appropriate software to address the widest range of City issues. Other smaller software deployments are also being used throughout the City to improve efficiency.

While much of the above is focused on internal improvements to improve service delivery, we can make investments with partners to improve the community. We have included funding to support economic development initiatives, which is a Council priority. There is also funding for event sponsorship and community organizations.

Budget Proposal

The City requires City Manager approval prior to filling any position. The City strives to be strategic in which positions it rehires, 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. The 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 funds other than the General Fund, the City charges administrative fees. We charge fees based on the most recent audited expenses available. While this creates some lag with respect to savings or increases, it offers greater clarity as to why certain fees are charged to outside funds. Administrative services fees include such costs as:

- processing payroll
- invoices
- collecting revenues
- job recruitment
- human resources
- administrative support
- recordkeeping
- legal

City staff are committed to reducing overhead costs and internal service charges wherever possible. This allows more resources to be used for direct service delivery.

Personnel

Personnel Services account for a large share of total expenditures at \$44,081,850. This includes salaries, overtime, and associated fringe benefits such as Social Security and PERS retirement, health and life insurance, VEBA and unemployment. Salaries increase by CPI and step increases. CPI is 2.5% for the first year and an estimate of 3% for the second year of the biennium. Healthcare costs are expected to increase 8% for the first year and 5%, which is the industry standard, for the second year of the biennium. PERS rates increased an average of 27% for the biennium. The proposed budget anticipates 159.9 full-time equivalents (FTE). This remains the same as the current budget.

Capital Outlays

Capital Outlay is the acquisition or improvement of a long-term asset. This includes roads, equipment, or buildings. In total, there is \$223,891,125 budgeted for capital projects in this biennium, by far the largest expenditure. The Wastewater treatment plant upgrade is the largest of our capital projects. This is primarily funded with state revolving loan funds. Though we don't have a final cost yet, we are seeing great efficiencies in the structure we have replaced which should aid in the overall cost of the project. The Water Center Reservoir replacement project is a

\$16,000,000 project with \$7,250,000 occurring in this biennium. This project will be funded primarily with reserve funds, but some loan funds will be needed. The \$5,600,000 Water 6th Street Booster project includes \$3,500,00 in this biennium which will be funded with reserve funds. There are two larger Streets projects budgeted with anticipated grant funding which include the Safe Streets for All intersection improvements on 6th and East Main Streets and Safe Routes to School for Laguna and Old Fort Road. There is \$600,000 budgeted to extend the fleet shop so larger vehicles can be serviced indoors providing more safety for our staff and an opportunity to work with Fire District 1 to service their larger vehicles.

Long Range Planning

The City uses a 10-year model to analyze projected expenditures and revenues. Our planning also includes maintaining larger capital investments into Parks, Streets, Airport, Water, and Wastewater. If we can maintain the levels of investment in the City's streets for the next 10 years, we should be able to stabilize the decline and slowly reduce some of the deferred maintenance that exists. We anticipate large PERS increases in the out years of this plan and recognize that we have no control over those expenses.

Revenue

Property Taxes for the proposed FY 25/27 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 current property taxes for the biennium budget are \$19,101,600, not including tax for the General Obligation Bond. When compared to the previous biennial estimate, the increase is 5%. Home costs have increased slightly over the past year, as have commercial property values. Mortgage interest rates are expected to continue a slightly downward trend and we will continue to use a conservative approach to revenue estimating.

Intergovernmental Revenues include State Shared Revenue, Hotel/Motel Tax and grants from other governmental agencies such as the County, State, or Federal Government. Intergovernmental estimates for this budget are \$184,189,825, which is a 283% increase over the previous adjusted biennial budget. This is primarily due to federal grants to be received for Air National Guard projects managed by Development Services in the amount of \$156,995,675. Other intergovernmental revenues for grants as follows: Parks \$802,200; Streets \$7,644,350; and Airport \$12,106,200.

Franchise Fees are imposed on private utility and telecommunication companies for the privilege of using public rights-of-way in the community. The fees are typically based on a percentage of gross revenues. Fee estimates increased 25% for this biennium budget. Changes include a 3.5% increase in Wastewater, 3.5% increase in Water, 2% increase in Pacific Power, 5% increase in Avista, 2% increase in Waste Management, 1% decrease in Charter Cable, and 5% decrease in other communications.

Other Funds

The General Fund provides supplemental funding to the Economic Development Fund and is budgeted for \$175,000 and the Parking Fund for \$630,000. Determining separate revenue sources for these smaller funds is essential if maintaining the current level of services desired.

Conclusion

The City of Klamath Falls is facing an unsure future as we experience additional demands for services and volatile revenue streams. As is the case with many local governments, the City is heavily reliant upon State and Federal revenue sources, with limited opportunities to increase revenues locally. It will be imperative that the City continues efforts to maximize cost containment and cost recovery as well as pursue alternative revenue sources.

At this time, the national consensus is that there is a high probability of a continued recession into 2025 and 2026. The full impact of the economic downturn is unknown, and we realize that this budget will likely be amended several times throughout the biennium. While the City of Klamath Falls is no stranger to uncertain revenue streams, we must face a new reality regarding our local economy and budget.

While we have taken strong steps in the past few years, PERS, healthcare and capital construction increases will continue to drive changes for the City. Staff will continue to analyze and investigate opportunities to improve our community. This may mean that the City will no longer be able to offer services without regard to cost. PERS, health insurance, citizen and employee expectations, and service demands will continue to present challenges for the future.

The City of Klamath Falls biennial budget process is a comprehensive organizational initiative that necessitates considerable effort from our staff. I would like to thank all staff, managers, department heads, and especially Finance Director Jessica Lindsay for their outstanding work on the FY 25-27 Municipal Budget.

Respectfully submitted,



Jonathan Teichert,
City Manager

Schedule of Budget Events

Notice of Budget Committee Meeting Published	May 5, 2025 May 5, 2025 (web)
Proposed Budget to Committee	May 8, 2025
Budget Committee Meeting	May 15, 2025
Notice of Budget Hearing and Financial Summary Published	June 5, 2025
Budget Hearing and Adoption	June 16, 2025
<p>* The notice may be published in the newspaper 5-30 days prior to the hearing if it is also published on the City website at least 10 days prior to the 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>	

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 294.426
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.

Changes after adoption:

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.

Budgeting Principles and Assumptions

Investment Policy

The City Investment Policy stresses, in order: safety, liquidity, and return. Funds held by the Oregon State Treasury are approximately \$65 million between the LGIP and the Oregon Local Government Intermediate Fund (OLGIF). The current LGIP rate is 4.60%. Funds held in other investments are approximately \$37 million. These investments earn an average of 3.60%. The budget is based on 3.00% of earnings for both fiscal years. All operating investments 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 six-year Capital Improvement Program (CIP) will be prepared and updated each biennium. This budget includes the CIP for the current year. The City uses a 10-year forecasting model including the six-year CIP to look at the long-term viability of the City.

Debt Management Policy

It is the City's policy to fund capital projects, when possible, with existing revenues and grant funds. In the case of the Water and Wastewater 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. It is the City's 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 work plans for the year. Staff will focus on measures that indicate a wise and prudent 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 and services and capital outlay categories), transfers, debt service, unappropriated, contingency, and reserved for future requirements. Equal transfers between personnel services, materials and services and capital outlay within a single department/division are approved by the Finance and Business Services Director 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 Division performs a quarterly analysis of budget-to-actual figures to ensure that spending has not exceeded earlier estimates, which is then presented to Council. Finally, approval for expenditures over \$50,000 requires action from City Council.

Personnel Services Assumptions

The majority of our employees are covered by CityCounty Insurance Services (CIS) Medical Plans. These plans will increase approximately 8.0% effective January 1, 2026. We have estimated a 5% increase for January 1, 2027 as this is the industry average.

PERS rates change July 1st every odd year. Tier 1 & Tier 2 employer contributions increased from 19.22% to 24.54% of eligible salary, an increase of 5.32%. Oregon Public Service Retirement Plan (OPSRP) for Police personnel increased from 17.64% to 24.05% of eligible salary, an increase of 6.41%. And finally, OPSRP for non-police personnel increased from 12.85% to 18.78% of eligible salary, an increase of 5.93%. The PERS deficiency continues to be a major contributor of rising costs for all public entities in Oregon.

Teamsters – The most recent negotiated Teamsters contract began July 1, 2023 and runs through June 30, 2026. Per the contract, CPI increases are based on the All-Cities CPI-W – Western Region index with a minimum of 2% and a maximum of 5%. These increases are estimated at 2.5% for fiscal year 2026 and 3% for 2027. For the Teamsters medical plan, a 3% increase was estimated for both fiscal years. The Teamsters medical premiums are not available until late fall. The current split is 17/83 and a 20/80 split is budgeted beginning January 2026.

AFSCME – The current AFSCME contract is dated July 1, 2023 through June 30, 2027. Per the AFSCME contract, CPI increases are based on the All-Cities CPI-W – Western Region index with a minimum of 2% and a maximum of 5%. These are budgeted at 2.5% for fiscal year 2026 and 3% for 2027. The health insurance premium split for AFSCME employees is currently at 18/82. A 19/81 split is budgeted for January 2026 and 20/80 for January 2027.

Non-represented - Non-represented employees are on the same grade/step system as AFSCME and receive a step increase July 1st of each year contingent upon a positive performance evaluation. As with Teamsters and AFSCME, CPI is estimated at 2.5% for fiscal year 2026 and 3% for 2027. In this budget, the non-represented employees continue to have a 20/80 health premium split.

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City of Klamath Falls
Overall Staffing Comparison
Full Time Equivalent (FTE) Positions

DEPARTMENT	2021 - 2022		2022 - 2023		2023 - 2024		2024 - 2025		2025 - 2026	2026 - 2027
	Budget	Actual as of May 1, 2022	Budget	Actual as of May 1, 2023	Budget	Actual as of May 1, 2024	Budget	Actual as of May 1, 2025	Proposed	Proposed
01 Municipal Court	2.20	2.13	2.20	2.13	2.20	2.14	2.20	2.08	2.20	2.20
02 City Administration	7.00	5.00	7.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
05 Finance	6.50	6.50	6.50	6.50	6.50	6.50	6.50	5.50	6.50	6.50
06 Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
07 Information Technology	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	5.00	5.00
09 P.W. Administration	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
10 Development Services	10.50	8.00	11.00	10.00	11.00	10.00	11.00	11.00	11.00	11.00
11 Police	43.50	41.50	43.50	44.50	44.50	42.50	44.50	43.50	44.50	44.50
13 Legislative	1.70	1.70	1.70	1.70	1.70	1.78	1.70	1.20	1.70	1.70
14 Maintenance	10.00	9.00	10.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00
30 Airport	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
40 Parks	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
41 Pool	8.20	7.20	8.20	8.20	7.50	8.00	7.50	7.50	7.50	7.50
50 Street Maintenance	10.00	10.00	10.00	10.00	10.00	9.00	10.00	9.00	10.00	10.00
51 Vehicle Maintenance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
60 Parking	0.50	0.50	0.50	-	0.50	0.50	0.50	0.50	0.50	0.50
81 Wastewater Collections	8.50	8.50	8.50	7.50	8.50	7.50	8.50	7.50	7.50	7.50
82 Wastewater Treatment	6.00	6.00	6.00	6.00	6.00	7.00	6.00	6.00	7.00	7.00
85 Water	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
86 Utility Billing	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
TOTAL	162.10	153.53	162.60	157.03	159.90	156.42	159.90	154.28	159.90	159.90

One FTE is calculated to work 2080 hours annually.

Description of Budgeted Categories Resources

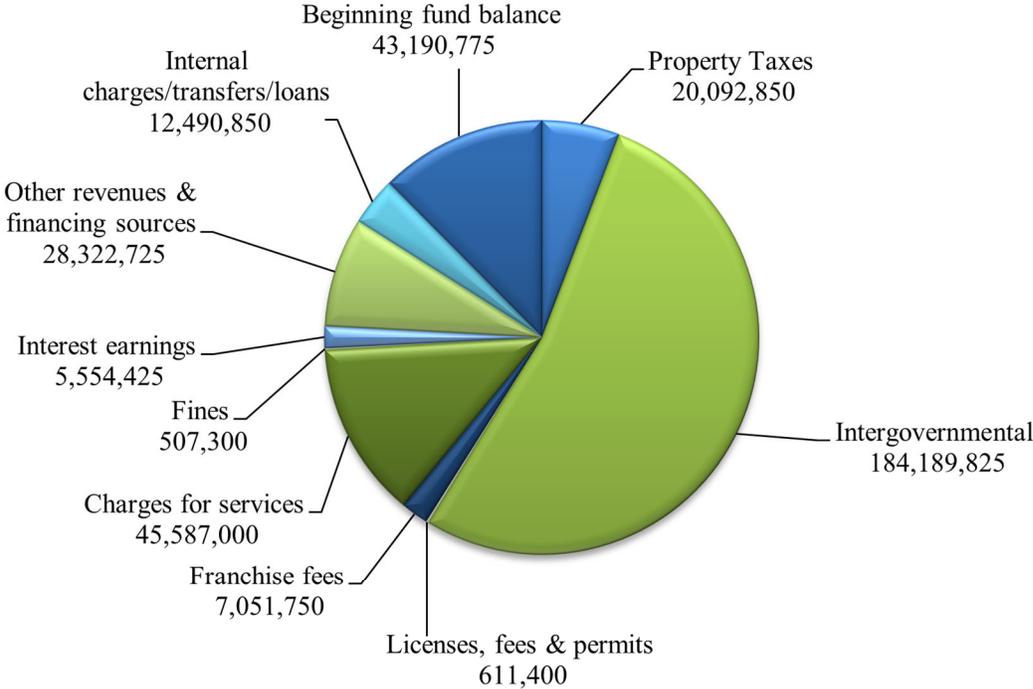
Resources	Description of Budgeted Categories
Net Working Capital	The sum of cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, and prepaid expenses less current liabilities, carried forward from the previous year.
Taxes	Includes direct marijuana taxes and property taxes. Beginning with fiscal year 1998, the City of Klamath Falls has had a permanent property 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.
Other Revenue	System development charges (SDC), donations and other various activities not reported elsewhere.
Transfers In/Inter-fund 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.

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 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.

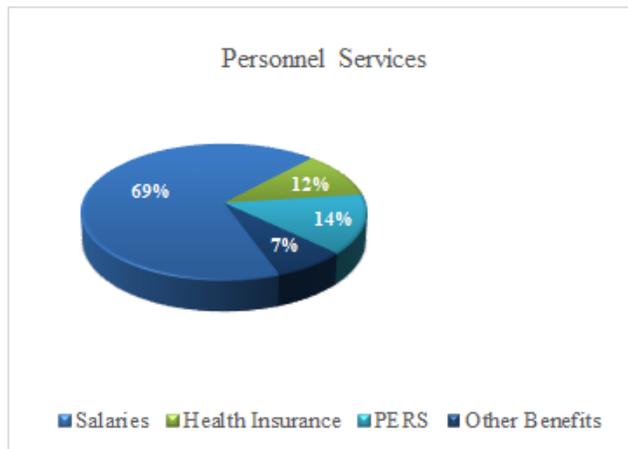
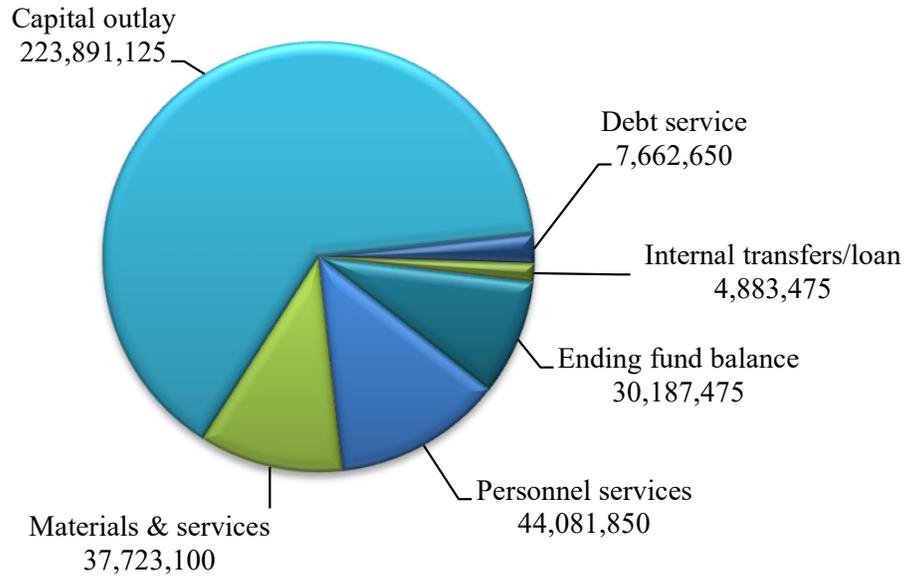
Resources & Requirements Comparison

RESOURCES: \$348,429,675



Resources & Requirements Comparison

REQUIREMENTS: \$348,429,675



**Schedule of Net Working Capital
5 Year History/2 Year Projection**

Fund						PROJECTED	
	7/1/2020	7/1/2021	7/1/2022	7/1/2023	7/1/2024	7/1/2025	7/1/2026
General Fund	14,696,333	16,608,398	17,637,092	18,493,408	18,302,004	10,637,600	6,137,725
Airport	795,189	2,477,548	3,010,942	4,136,049	2,131,254	3,550,950	3,379,125
Parking	71,381	114,515	157,847	219,915	67,890	58,400	36,850
Downtown Maint. Dist (1)	16,902	37,599	19,109	13,452	-	-	-
Economic Development	355,830	379,326	193,219	224,188	1,077,683	153,875	1,650
Capital Projects	15,148,317	15,234,703	15,310,063	15,378,647	15,499,121	3,496,175	3,590,900
Escrow Reserve	8,896,073	8,216,112	9,017,536	7,239,223	7,862,873	8,218,925	8,770,825
Debt Service	42,053	40,065	42,469	41,985	39,906	22,875	17,675
Wastewater	12,946,251	11,530,577	8,833,302	8,487,288	7,084,072	9,260,275	7,728,125
Water	6,574,591	8,530,410	10,790,144	10,786,056	13,454,814	7,566,675	3,716,175
BINET	82,875	85,177	75,191	65,199	75,205	45,250	35,275
Veterans Memorial (2)	163,663	166,152	169,204	173,709	182,746	179,775	185,475
Total	59,789,457	63,420,582	65,256,118	65,259,119	65,777,568	43,190,775	33,599,800

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

1 – The Downtown Maintenance District Fund was incorporated into the General Fund in FY 23-24

2 – Veteran's Memorial Fund is an Agency fund. Funds are not available for City use.

Schedule of Transfers

<u>Transfer Out</u>	<u>Transfer In</u>						<u>TOTAL</u>
	<u>General Fund</u>	<u>Spring Street Urban Renewal (1)</u>	<u>Airport Fund</u>	<u>Parking District Fund</u>	<u>Economic Development Fund</u>	<u>Wastewater Fund</u>	
General Fund	-	-	-	630,000	175,000	-	<u>805,000</u>
Escrow Reserve Fund	-	550,000	-	-	-	1,079,575	<u>1,629,575</u>
Water Fund	1,464,575	-	964,325	-	-	-	<u>2,428,900</u>
BINET Fund	20,000	-	-	-	-	-	<u>20,000</u>
TOTAL	<u>1,484,575</u>	<u>550,000</u>	<u>964,325</u>	<u>630,000</u>	<u>175,000</u>	<u>1,079,575</u>	<u>4,883,475</u>

1 - Inter-fund loan

Major Capital Projects Budgeted

	2025-2026	2026-2027	Total
Airport			
Facilities Roof / Structural Improvements	\$ 500,000	\$ -	\$ 500,000
ANG Ramp Project	2,000,000	-	2,000,000
General Fund			
Academic Training Center Design	2,348,725	-	2,348,725
Aircraft Shelter Design	2,395,875	-	2,395,875
ANG Major Project Constr (potential) - ATC/O&M	50,000,000	50,000,000	100,000,000
ANG Minor Project Constr	16,000,000	24,000,000	40,000,000
Operations & Maintenance Facility Design	8,627,925	-	8,627,925
11th Street Bridge Rehabilitation	-	1,610,000	1,610,000
2019 All Roads Transportation Safety (ARTS)	641,000	-	641,000
Laguna/Old Fort Grade and Asphalt	700,000	-	700,000
Oregon Ave Bike Lane - Phase 2	840,000	-	840,000
Safe Routes to School - Laugna/Old Fort	2,328,000	-	2,328,000
Safe Streets for All	-	2,500,000	2,500,000
Parking			
Ross Ragland Parking Lot Rebuild	32,500	630,000	662,500
Wastewater Fund			
Shop Building	375,000	375,000	750,000
2nd & Washington Mainline Replacement	500,000	-	500,000
Roseway Sewer Main Replacement	100,000	500,000	600,000
Pump Station Submersible Pump Retrofit Project	350,000	350,000	700,000
Treatment Plant Upgrade	6,000,000	14,000,000	20,000,000
Water Fund			
6th Street Booster Replacement Project	3,500,000	-	3,500,000
Balsam Orindale Watermain Extension	1,600,000	-	1,600,000
Balsam Well Rehabilitation Project	150,000	1,000,000	1,150,000
Center Reservoir Replacement	-	7,250,000	7,250,000
Homedale 8" Water Main Replacement Project	50,000	1,000,000	1,050,000
Source Water Development	-	1,250,000	1,250,000
Geo Pipeline Replacement - 8th Street Phase 2	1,250,000	-	1,250,000
Total Major Capital Projects (\$500,000 or Greater)	\$ 100,289,025	\$ 104,465,000	\$ 204,754,025

Budget Summary - All City Funds Combined

	Actual 2019-21	Actual 2021-23	Budget 2023-25	Proposed 2025-27	Approved 2025-27	Adopted 2025-27	% Change from Prior Budget
RESOURCES							
Property Taxes	16,245,957	17,349,900	18,233,225	20,092,850	20,092,850	20,092,850	10.2%
Other Taxes	627,160	790,641	760,125	830,775	830,775	830,775	9.3%
Special assessments	22,465	9,889	-	-	-	-	0.0%
Intergovernmental	15,924,241	26,751,527	48,077,600	184,189,825	184,189,825	184,189,825	283.1%
Licenses, fees & permits	581,580	462,886	584,250	611,400	611,400	611,400	4.6%
Franchise fees	5,622,213	6,131,186	7,006,975	7,051,750	7,051,750	7,051,750	0.6%
Charges for services	35,379,271	38,791,360	44,520,000	45,587,000	45,587,000	45,587,000	2.4%
Fines	681,044	571,287	611,425	507,300	507,300	507,300	-17.0%
Interest earnings	2,628,904	134,243	3,469,750	5,554,425	5,554,425	5,554,425	60.1%
Other revenues & financing sources	10,061,366	25,152,696	52,945,100	28,322,725	28,322,725	28,322,725	-46.5%
Combined Revenues from Operations	87,774,202	116,145,614	176,208,450	292,748,050	292,748,050	292,748,050	66.1%
Internal charges/transfers/loans	10,043,330	9,742,903	23,758,625	12,490,850	12,490,850	12,490,850	-47.4%
Beginning fund balance	56,728,920	63,420,582	65,259,150	43,190,775	43,190,775	43,190,775	
Total Resources:	154,546,452	189,309,099	265,226,225	348,429,675	348,429,675	348,429,675	31.4%
REQUIREMENTS							
Personnel services	31,345,837	36,303,452	38,784,100	44,081,850	44,081,850	44,081,850	13.7%
Materials & services	23,145,342	24,993,289	35,051,175	37,703,100	37,703,100	37,723,100	7.6%
Capital outlay	28,637,267	53,637,454	124,564,350	223,891,125	223,891,125	223,891,125	79.7%
Debt service	2,774,093	3,191,186	6,352,500	7,662,650	7,662,650	7,662,650	20.6%
Sub-total	85,902,539	118,125,382	204,752,125	313,338,725	313,338,725	313,358,725	53.0%
Internal transfers/loan	5,223,332	5,924,598	17,283,325	4,883,475	4,883,475	4,883,475	-71.7%
Ending fund balance	63,420,582	65,259,119	43,190,775	30,207,475	30,207,475	30,187,475	-30.1%
Total Requirements:	154,546,452	189,309,099	265,226,225	348,429,675	348,429,675	348,429,675	31.4%

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

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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.

Total Resources: \$ 224,485,350
 Appropriated: \$ 218,610,125
 Reserved: \$ 5,875,225
 Total Requirements: \$ 224,485,350

GENERAL FUND RESOURCES

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Resources:						
Net working capital	\$ 13,742,894	\$ 16,608,400	\$ 18,493,400	\$ 10,637,600	\$ 10,637,600	\$ 10,637,600
Property taxes previously levied	705,406	632,407	477,075	476,000	476,000	476,000
Other taxes	627,160	790,641	760,125	830,775	830,775	830,775
Special assessment	22,465	-	-	-	-	-
Intergovernmental	5,955,505	15,370,934	31,866,525	172,083,625	172,083,625	172,083,625
Licenses, fees & permits	481,898	344,221	444,325	478,875	478,875	478,875
Franchise fees	5,622,213	6,131,186	7,006,975	7,051,750	7,051,750	7,051,750
Charges for services	828,926	1,006,571	2,117,475	2,094,675	2,094,675	2,094,675
Fines & forfeitures	590,534	494,176	523,225	454,925	454,925	454,925
Investment income	871,206	(15,406)	1,204,900	2,449,925	2,449,925	2,449,925
Internal charges for services	5,579,123	5,847,469	6,030,350	7,111,650	7,111,650	7,111,650
Other revenues	739,440	784,172	665,250	229,375	229,375	229,375
Other financing sources	1,383,740	1,419,517	1,660,775	1,484,575	1,484,575	1,484,575
Total resources except taxes levied:	37,150,511	49,414,288	71,250,400	205,383,750	205,383,750	205,383,750
Property taxes necessary to balance	-	-	16,666,425	19,101,600	19,101,600	19,101,600
Property taxes collected in year levied	14,486,249	15,663,304	-	-	-	-
Total resources:	\$ 51,636,760	\$ 65,077,592	\$ 87,916,825	\$ 224,485,350	\$ 224,485,350	\$ 224,485,350

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General Fund Municipal Court

Appropriated: \$ 518,375

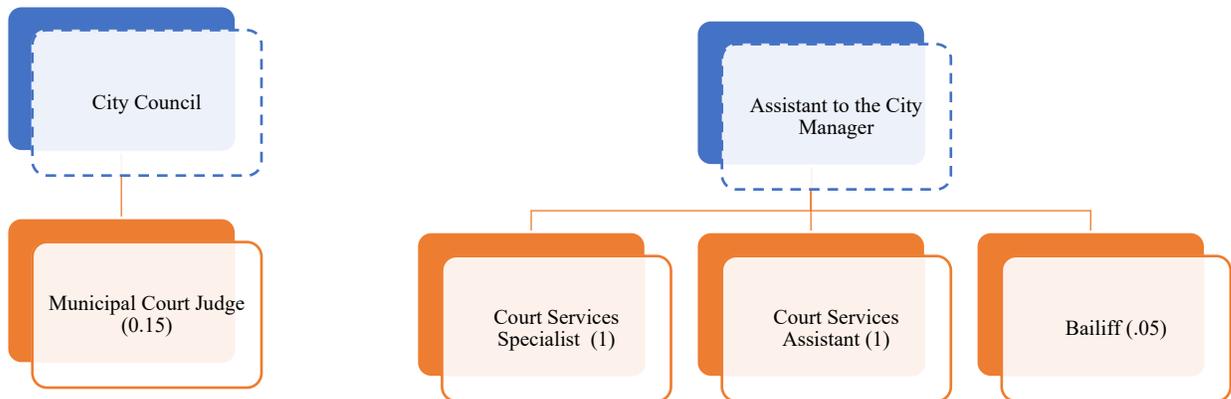
Description: The Municipal Court Division of the General Fund handles the legal processing of City code offenses as well as traffic and parking citations issued by the City’s Police Department and Code and Parking Enforcement officers. Court staffing budgeted within this Division consists of a part-time Municipal Court Judge appointed by City Council, one Part-Time Police Officer as Court bailiff, and two full-time Municipal Court Clerk positions. Court staff work with, and act as a resource for multiple City Departments and Divisions (City Attorney, Police, Code Enforcement). The Judge, Pro-Tem Judges and staff are dedicated to assisting and improving community safety for all citizens of Klamath Falls. Under the direction of the Assistant to the City Manager, two Municipal Clerks are responsible for all Court processes, including traffic, parking and code violation arraignments, bench trials, and compliance court.

Budget Comments: Anticipating that e-citations will be in full swing at the beginning of the biennium, court staff estimates a significant increase in court attendance. To accommodate the increase in hearing attendance, the courtroom will need enhanced safety. In the past, unarmed code enforcement officers acted as the bailiff, but in order to help maintain a safe environment for other attendees, the judge, and city staff, Municipal Court has budgeted funds to hire an armed, part-time police officer.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	2.20	2.20	2.20	2.20	2.20	2.20
Actual FTE	2.13	2.13	2.14	2.08		

Organizational Chart



General Fund / Municipal Court Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 286,461	\$ 233,737	\$ 294,325	\$ 284,725	\$ 284,725	\$ 284,725
Benefits	107,388	147,760	128,600	144,325	144,325	144,325
Personnel services total:	393,849	381,497	422,925	429,050	429,050	429,050
Materials & Services						
Professional service contracts	12,222	14,785	15,900	30,000	30,000	30,000
Maintenance & repairs	17,742	19,577	22,875	28,750	28,750	28,750
Insurance	1,351	1,499	1,925	1,975	1,975	1,975
Communications	7,106	9,318	7,175	7,850	7,850	7,850
Advertising	-	13	-	-	-	-
Travel & training	3,187	6,009	7,600	9,400	9,400	9,400
Supplies	5,154	5,373	5,150	5,000	5,000	5,000
Non-capital equipment	2,766	2,763	2,250	5,700	5,700	5,700
Other materials & services	503	296	775	650	650	650
Materials & services total:	50,031	59,633	63,650	89,325	89,325	89,325
Total requirements:	\$ 443,880	\$ 441,130	\$ 486,575	\$ 518,375	\$ 518,375	\$ 518,375

General Fund City Administration

Appropriated: \$ 2,263,125

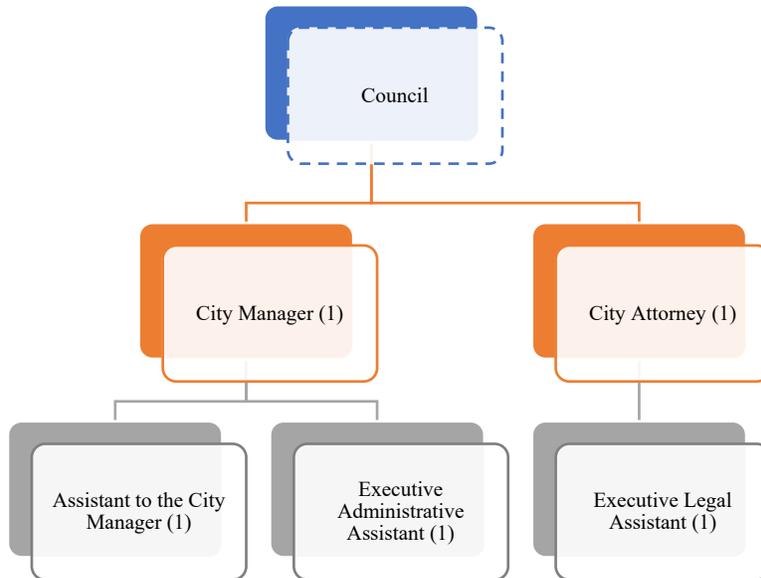
Description: The City Administration Department provides oversight and direction to ensure that all departments are responding to City Council goals, applying policy consistently and identifying key issues that need Council direction. In addition to the City Manager, four positions are budgeted in the Administration Department. Department employees work with and act as resources to all departments, elected officials, and citizens of Klamath Falls. The City Manager’s staff directly assist both the City Recorder and the City Attorney. Staff in this Department are also responsible for managing city property, website maintenance, public affairs, and serving as liaison to outside economic and business groups.

Budget Comments: The Public Information Officer position has been changed to the Executive Administrative Assistant.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	7.00	7.00	5.00	5.00	5.00	5.00
Actual FTE	5.00	5.00	5.00	5.00		

Organizational Chart



General Fund / City Administration Department

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 901,675	\$ 1,045,747	\$ 1,219,950	\$ 1,356,125	\$ 1,356,125	\$ 1,356,125
Benefits	335,663	425,263	458,050	593,900	593,900	593,900
Personnel services total:	<u>1,237,338</u>	<u>1,471,010</u>	<u>1,678,000</u>	<u>1,950,025</u>	<u>1,950,025</u>	<u>1,950,025</u>
Materials & Services						
Professional service contracts	13,813	62,031	86,900	153,400	153,400	153,400
Maintenance & repairs	37,317	59,703	72,600	39,950	39,950	39,950
Insurance	6,085	8,028	11,150	13,675	13,675	13,675
Communications	8,245	6,736	7,475	6,900	6,900	6,900
Advertising	3,048	5,074	4,500	3,425	3,425	3,425
Travel & training	16,303	22,393	26,875	20,400	20,400	20,400
Supplies	7,094	7,441	8,325	7,650	7,650	7,650
Non-capital equipment	15,186	7,755	5,000	7,300	7,300	7,300
Other materials & services	11,347	7,231	9,375	10,400	10,400	10,400
Materials & services total:	<u>118,439</u>	<u>186,392</u>	<u>232,200</u>	<u>263,100</u>	<u>263,100</u>	<u>263,100</u>
Capital Outlay						
Equipment	-	-	162,000	50,000	50,000	50,000
Total requirements:	<u>\$ 1,355,777</u>	<u>\$ 1,657,402</u>	<u>\$ 2,072,200</u>	<u>\$ 2,263,125</u>	<u>\$ 2,263,125</u>	<u>\$ 2,263,125</u>

General Fund Finance

Appropriated: \$ 2,299,075

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. The Division is responsible for cashiering, assessments, lien searches, accounts receivable, accounts payable, payroll, debt management, grant financial reporting, capital asset management, and investment of City funds.

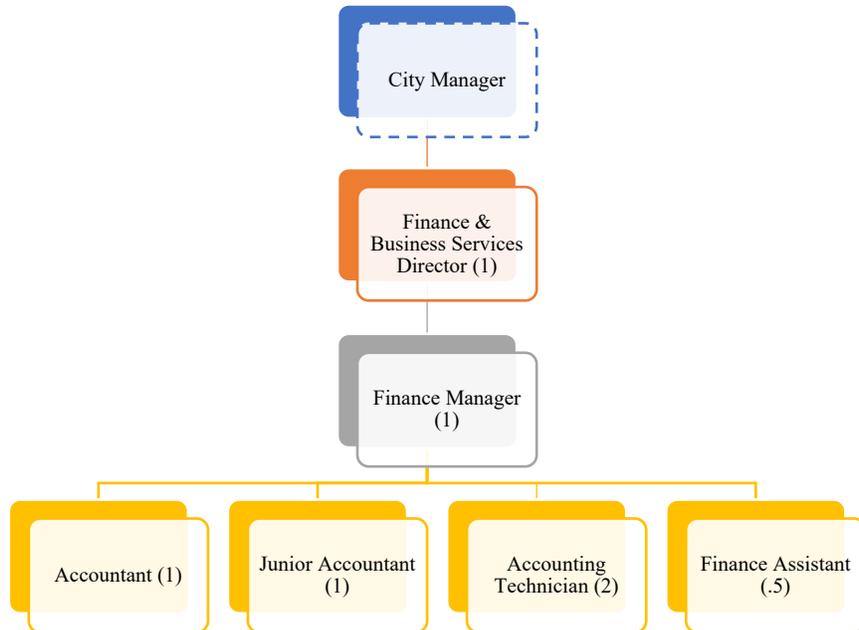
Preparation of fiscal reports, bond sales, rate and fee studies and financial research are all services provided by the Finance Division to other departments and as requested by the City Council and City Manager. Finance is also responsible for the preparation of the annual Budget and the Annual Comprehensive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

Budget Comments: Travel and training has increased to include the Tyler Connect national conference in order to optimize new EERP software.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2023-2024	2024-2025
Budgeted FTE	6.50	6.50	6.50	6.50	6.50	6.50
Actual FTE	6.50	6.50	6.50	5.50		

Organizational Chart



General Fund / Finance Division

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements:						
Personnel Services						
Salaries	\$ 828,618	\$ 827,205	\$ 1,031,800	\$ 1,185,925	\$ 1,185,925	\$ 1,185,925
Benefits	370,946	379,704	396,475	537,400	537,400	537,400
Personnel services total:	<u>1,199,564</u>	<u>1,206,909</u>	<u>1,428,275</u>	<u>1,723,325</u>	<u>1,723,325</u>	<u>1,723,325</u>
Materials & Services						
Professional service contracts	174,390	218,260	239,575	253,800	253,800	253,800
Utilities	9,640	10,269	14,450	16,375	16,375	16,375
Maintenance & repairs	128,533	109,493	186,000	221,700	221,700	221,700
Leases	54,000	27,000	-	-	-	-
Insurance	5,283	6,621	8,875	9,625	9,625	9,625
Communications	19,931	17,954	16,275	17,125	17,125	17,125
Advertising	6,156	6,122	6,900	7,925	7,925	7,925
Travel & training	7,489	4,905	15,750	22,775	22,775	22,775
Supplies	11,106	8,590	10,225	10,325	10,325	10,325
Non-capital equipment	10,236	8,408	12,100	13,300	13,300	13,300
Other materials & services	20,468	1,040	2,900	2,800	2,800	2,800
Materials & services total:	<u>447,231</u>	<u>418,662</u>	<u>513,050</u>	<u>575,750</u>	<u>575,750</u>	<u>575,750</u>
Total requirements:	<u>\$ 1,646,795</u>	<u>\$ 1,625,571</u>	<u>\$ 1,941,325</u>	<u>\$ 2,299,075</u>	<u>\$ 2,299,075</u>	<u>\$ 2,299,075</u>

General Fund Human Resources

Appropriated: \$ 839,475

Description: The mission of the Human Resources Division is to support the goals and challenges of employees and the City by assisting all divisions and departments and working together across the organization under the direction of the City Attorney.

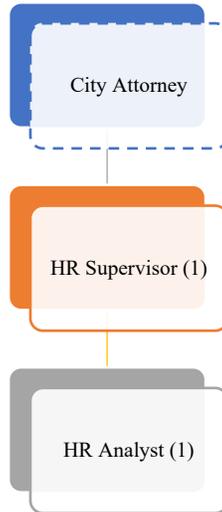
The Human Resources Division promotes a positive work environment characterized by equitable treatment of staff, open communication, personal accountability, trust and mutual respect. Human Resources is responsible for providing a wide range of services to City directors, managers, and employees such as: recruitment and selection of staff; supervisor and employee training; workforce planning; position classification and pay structure; labor relations, including labor contracts and grievance resolution; personnel policies and procedures; employee benefits; and the administration of workers' compensation programs.

Budget Comments: Software Licenses and Maintenance increased due to OSHA Safety Data Sheet (SDS) and NEOGOV platforms. Professional service contracts increased due to adding DOT Clearinghouse and Canopy EAP. HR also implemented a new policy requiring increased use of the City's DMV account.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	2.00	2.00	2.00	2.00	2.00	2.00
Actual FTE	2.00	2.00	2.00	2.00		

Organizational Chart



General Fund / Human Resources Division

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements:						
Personnel Services						
Salaries	\$ 436,705	\$ 322,476	\$ 377,725	\$ 421,050	\$ 421,050	\$ 421,050
Benefits	178,144	201,512	169,875	215,100	215,100	215,100
Personnel services total:	614,850	523,988	547,600	636,150	636,150	636,150
Materials & Services						
Professional service contracts	42,867	37,981	84,050	87,600	87,600	87,600
Maintenance & repairs	27,460	22,273	82,275	80,650	80,650	80,650
Insurance	2,782	2,607	2,450	2,575	2,575	2,575
Communications	3,500	3,310	3,800	2,975	2,975	2,975
Advertising	1,522	3,261	3,000	3,000	3,000	3,000
Travel & training	13,823	12,566	14,000	14,000	14,000	14,000
Supplies	7,105	7,158	9,000	6,525	6,525	6,525
Non-capital equipment	-	1,080	11,350	4,800	4,800	4,800
Other materials & services	1,977	1,069	1,200	1,200	1,200	1,200
Materials & services total:	101,035	91,305	211,125	203,325	203,325	203,325
Total requirements:	\$ 715,884	\$ 615,293	\$ 758,725	\$ 839,475	\$ 839,475	\$ 839,475

General Fund Information Technology

Appropriated: \$ 2,746,950

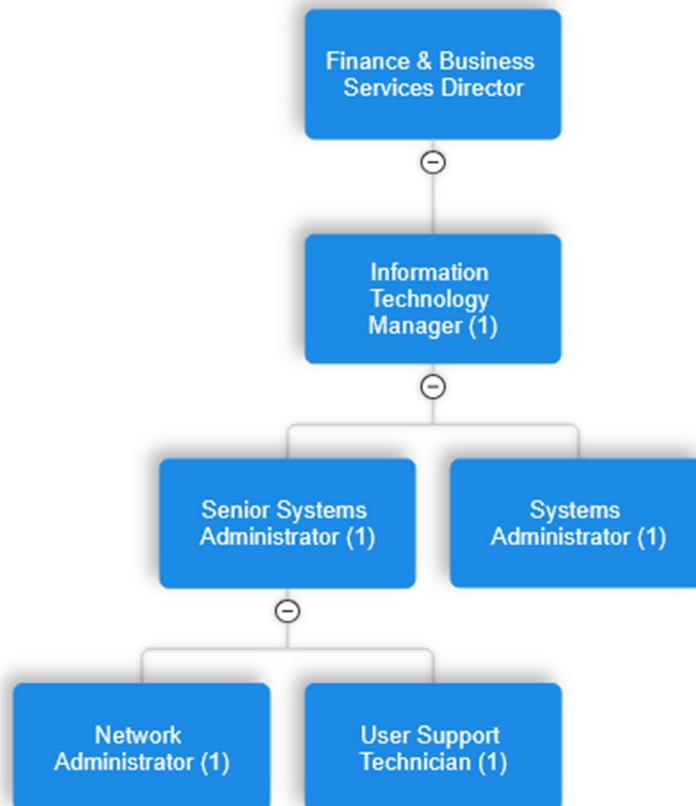
Description: The Information Technology Division works with all City departments to make effective use of technology, provide service and support, and ensure the availability and reliability of computer systems. Information Technology manages the enterprise network as well as the underlying infrastructure 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 Information Technology Division strives to maintain network reliability with minimal service interruptions and downtime.

Budget Comments: Materials and Services increases are attributed to several multi-year hardware/service contract renewals, added network consulting, and price increases for annual software licenses/services.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	5.00	5.00	5.00	5.00	5.00	5.00
Actual FTE	5.00	5.00	5.00	4.00		

Organizational Chart



General Fund / Information Technology Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 634,648	\$ 819,492	\$ 997,525	\$ 1,131,375	\$ 1,131,375	\$ 1,131,375
Benefits	219,448	337,978	389,375	525,000	525,000	525,000
Personnel services total:	854,096	1,157,470	1,386,900	1,656,375	1,656,375	1,656,375
Materials & Services						
Professional service contracts	98,232	57,735	38,400	94,550	94,550	94,550
Maintenance & repairs	266,725	257,831	317,150	457,500	457,500	457,500
Insurance	2,907	20,081	46,950	45,550	45,550	45,550
Communications	64,386	69,120	75,150	75,125	75,125	75,125
Advertising	541	193	1,500	1,500	1,500	1,500
Travel & training	6,082	7,204	29,500	28,500	28,500	28,500
Supplies	2,450	4,097	5,800	4,300	4,300	4,300
Non-capital equipment	17,325	22,811	20,500	20,250	20,250	20,250
Other materials & services	313	1,100	1,300	3,300	3,300	3,300
Materials & services total:	458,962	440,172	536,250	730,575	730,575	730,575
Capital Outlay						
Equipment	114,318	26,769	-	60,000	60,000	60,000
Intangible	-	-	485,000	300,000	300,000	300,000
Capital outlay total:	114,318	26,769	485,000	360,000	360,000	360,000
Total requirements:	\$ 1,427,375	\$ 1,624,411	\$ 2,408,150	\$ 2,746,950	\$ 2,746,950	\$ 2,746,950

INFORMATION TECHNOLOGY
Capital Outlay Schedule
2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Equipment			
Network Hardware Replacement	\$ -	\$ 60,000	\$ 60,000
Intangible			
Incode 10 to Munis Cloud ERP Conversion	300,000	-	300,000
Total Information Technology	\$ 300,000	\$ 60,000	\$ 360,000

General Fund Public Works Administration

Appropriated: \$ 1,401,825

Description: The Public Works Administration Department is comprised of several divisions consisting of: Streets/Vehicle Maintenance, Water/Geothermal, Wastewater/Stormwater, Parks/Pool and Maintenance/Right-of-Way. Public Works is tasked with the maintenance and capital improvements of all infrastructure related to these divisions within 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.

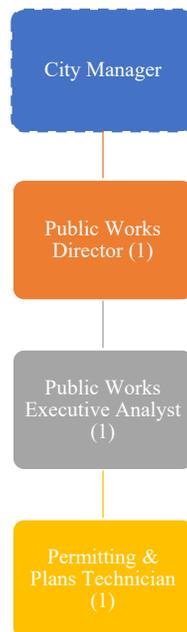
The primary goal of the Public Works Administration Department is to help other divisions within Public Works meet their goals and provide support as necessary. Many of the tasks taken on by Public Works Administration focus long range or broader goals to assist or analyze facets within the various divisions.

Budget Comments: There is an additional \$50,000 in the first year to study the potential of a hot spring at the Ella Redkey Pool.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	3.00	3.00	3.00	3.00	3.00	3.00
Actual FTE	3.00	3.00	3.00	3.00		

Organizational Chart



General Fund / Public Works Administration Department

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 524,271	\$ 575,581	\$ 659,475	\$ 747,950	\$ 747,950	\$ 747,950
Benefits	259,907	383,731	308,125	380,425	380,425	380,425
Personnel services total:	<u>784,177</u>	<u>959,312</u>	<u>967,600</u>	<u>1,128,375</u>	<u>1,128,375</u>	<u>1,128,375</u>
Materials & Services						
Professional service contracts	28,084	37,851	273,700	130,700	130,700	130,700
Maintenance & repairs	37,494	35,075	104,925	92,400	92,400	92,400
Insurance	2,754	3,191	4,250	5,650	5,650	5,650
Communications	4,851	5,547	6,600	7,200	7,200	7,200
Advertising	1,799	95	1,000	1,000	1,000	1,000
Travel & training	4,768	8,045	24,000	24,200	24,200	24,200
Supplies	3,879	5,225	5,400	6,800	6,800	6,800
Non-capital equipment	1,952	2,583	17,600	5,000	5,000	5,000
Other materials & services	979	49	400	500	500	500
Materials & services total:	<u>86,561</u>	<u>97,661</u>	<u>437,875</u>	<u>273,450</u>	<u>273,450</u>	<u>273,450</u>
Total requirements:	<u>\$ 870,738</u>	<u>\$ 1,056,973</u>	<u>\$ 1,405,475</u>	<u>\$ 1,401,825</u>	<u>\$ 1,401,825</u>	<u>\$ 1,401,825</u>

General Fund Development Services

Appropriated: \$ 157,796,575

Description: The Development Services Department provides planning, engineering, and business licensing services, allowing for a one-stop-shop to better meet the needs of the public. The Department is responsible for the City's capital projects and current land use development applications, long range planning strategies, and downtown design and preservation. It also prepares and administers plans, policies and regulations with guidance from Federal and State laws, Administrative Rules and Statutes. The Department provides technical support to the City Council and the Planning Commission. Development Services also serves as the City's interface with State, Regional and Local Economic Development Organizations, and promotes and facilitates all development-related activities related to real estate, housing/community development, commercial development, and economic development.

Another primary role of the Development Services Department is to protect the interests of the Public Works Department and the Citizens of Klamath Falls by ensuring infrastructure is designed and constructed in conformance with the City's Public Works Engineering Standards. This is primarily done through the review of plans and issuance of permits. The Department's role is further expanded by overseeing the design and construction of capital improvement projects for many divisions and departments 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. Furthermore, the Development Services Division oversees and administers permits for Franchise Utilities operating and working within City Right-of-Way.

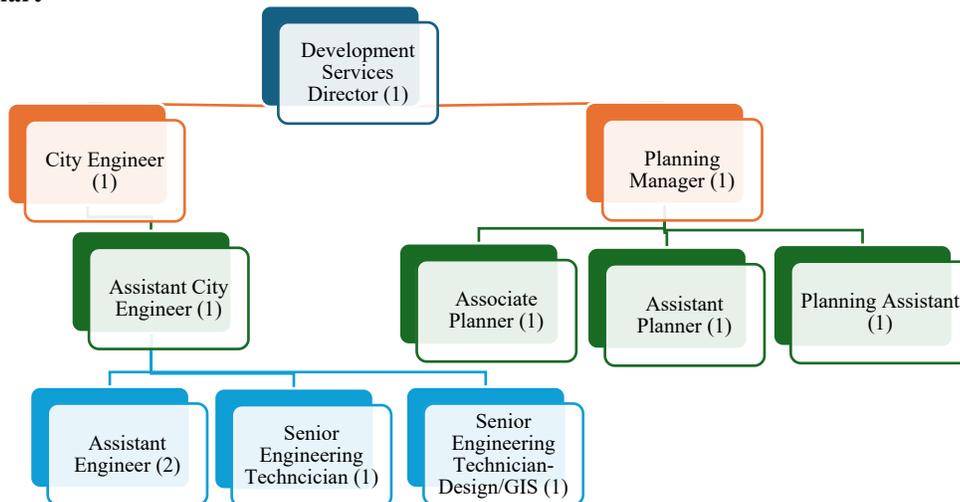
Development Services is also responsible for maintaining the Geographic Information System (GIS), reviewing and maintaining the City's water rights, review and approval of plats, subdivisions, land partitions and other survey related documents.

Budget Comments: Development Services has assumed the role as primary project and construction manager for new projects related to the Airport and as an agent for the Airport's main tenant, the Air National Guard & US Air Force. This includes operating as construction manager and agent for design and construction of new F-35 aircraft facilities.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	10.50	11.00	11.00	11.00	11.00	11.00
Actual FTE	8.00	10.00	10.00	11.00		

Organizational Chart



General Fund / Development Services Department

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 1,318,264	\$ 1,432,661	\$ 2,022,475	\$ 2,349,850	\$ 2,349,850	\$ 2,349,850
Benefits	443,618	584,601	731,100	965,350	965,350	965,350
Personnel services total:	<u>1,761,882</u>	<u>2,017,262</u>	<u>2,753,575</u>	<u>3,315,200</u>	<u>3,315,200</u>	<u>3,315,200</u>
Materials & Services						
Professional service contracts	219,032	262,164	521,500	294,300	294,300	294,300
Maintenance & repairs	69,559	96,872	124,925	180,550	180,550	180,550
Insurance	8,709	11,082	15,175	15,850	15,850	15,850
Communications	21,117	26,063	31,750	32,500	32,500	32,500
Advertising	3,845	12,397	8,150	6,000	6,000	6,000
Travel & training	3,638	19,365	40,850	44,000	44,000	44,000
Supplies	17,953	18,240	23,100	23,600	23,600	23,600
Non-capital equipment	12,648	29,856	30,200	37,400	37,400	37,400
Other materials & services	697	451	2,050	1,500	1,500	1,500
Materials & services total:	<u>357,197</u>	<u>476,490</u>	<u>797,700</u>	<u>635,700</u>	<u>635,700</u>	<u>635,700</u>
Capital Outlay						
Facilities	-	-	18,920,900	153,795,675	153,795,675	153,795,675
Equipment	8,429	18,975	-	50,000	50,000	50,000
Vehicles	-	-	-	-	-	-
Capital outlay total:	<u>8,429</u>	<u>18,975</u>	<u>18,920,900</u>	<u>153,845,675</u>	<u>153,845,675</u>	<u>153,845,675</u>
Total requirements:	<u>\$ 2,127,509</u>	<u>\$ 2,512,727</u>	<u>\$ 22,472,175</u>	<u>\$ 157,796,575</u>	<u>\$ 157,796,575</u>	<u>\$ 157,796,575</u>

DEVELOPMENT SERVICES
Capital Outlay Schedule
2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Buildings & Facilities			
Academic Training Center Design	\$ 2,348,725	\$ -	\$ 2,348,725
Aircraft Shelter Design	2,395,875	-	2,395,875
ANG Major Project Constr (potential) - ATC/O&M	50,000,000	50,000,000	100,000,000
ANG Minor Project Constr	16,000,000	24,000,000	40,000,000
B333/400 Design	74,150	-	74,150
Building 325 Design	182,550	-	182,550
Hangar 219 Design	137,700	-	137,700
Operations & Maintenance Facility Design	8,627,925	-	8,627,925
Repair 216 Design	<u>28,750</u>	<u>-</u>	<u>28,750</u>
Total Buildings & Facilities	<u>79,795,675</u>	<u>74,000,000</u>	<u>153,795,675</u>
Equipment			
Service Vehicle	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total Development Services	<u>\$ 79,845,675</u>	<u>\$ 74,000,000</u>	<u>\$ 153,845,675</u>

General Fund Police Department

Appropriated: \$ 18,875,700

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.

In 2023 and 2024, officers provided law enforcement services to thousands of citizens by responding to, initiating, and/or investigating 83,562 incidents (2023 = 41,977 / 2024 = 41,585). Officers conducted 12,764 traffic stops (2023 = 5,715 / 2024 = 7,049) to enhance driver compliance with traffic laws, mitigate collisions, decrease property loss, and enhance personal protection. Our mission-based traffic enforcement approach has increased the number of traffic stops by 13%. This proved to be effective with a 16% reduction in citations issued and a 7% reduction in vehicle collisions. Through our “Policing with Purpose” policing model, officers conducted 7,767 directed patrols (2023 = 4,594 / 2024 = 3,173). Officer contacted 6,554 citizens (2023 = 3,514 / 2024 = 3,040), which increased by 49%, to reduce and prevent criminal behavior in targeted areas with high criminal activity.

To further serve our community, the Klamath Falls Police Department (KFPD) provides investigative services through our Investigations Division and participates in the Klamath County Major Crimes Team. KFPD houses and participates in the Basin Interagency Narcotics Enforcement Team (BINET) to reduce illegal drug use and distribution in Klamath County. The Patrol Division deploys three patrol K9 units to track and apprehend serious offenders and maintains a highly competent Special Weapons and Tactics (SWAT) team to respond to major criminal events.

The livability, safety, and cleanliness of Klamath Falls is the overall purpose of the Community Service Unit. This unit is comprised of city code, parking enforcement officers, and one patrol officer to augment this livability group, who strive to improve the livability of Klamath Falls through proactive education, prevention, and enforcement. This Unit also strives to relieve the workload of sworn officers by handling calls regarding civil issues, traffic complaints, and other minor infractions. The Community Service Unit is committed to maintaining a strong alliance with our citizens and emphasizing addressing livability issues as they arise. Community Service Officers also provide education and resources better to address community concerns, such as homelessness and blight. Our parking enforcement officer assures downtown and city safety through public education and the enforcement of parking codes.

Our Records Unit is responsible for managing department reports and records. The Unit provides services to the community by disseminating 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 by volunteering in worthwhile events such as Shop with a Cop, Night to Shine, Citizens Academy, Junior Police Academy, and others as they arise.

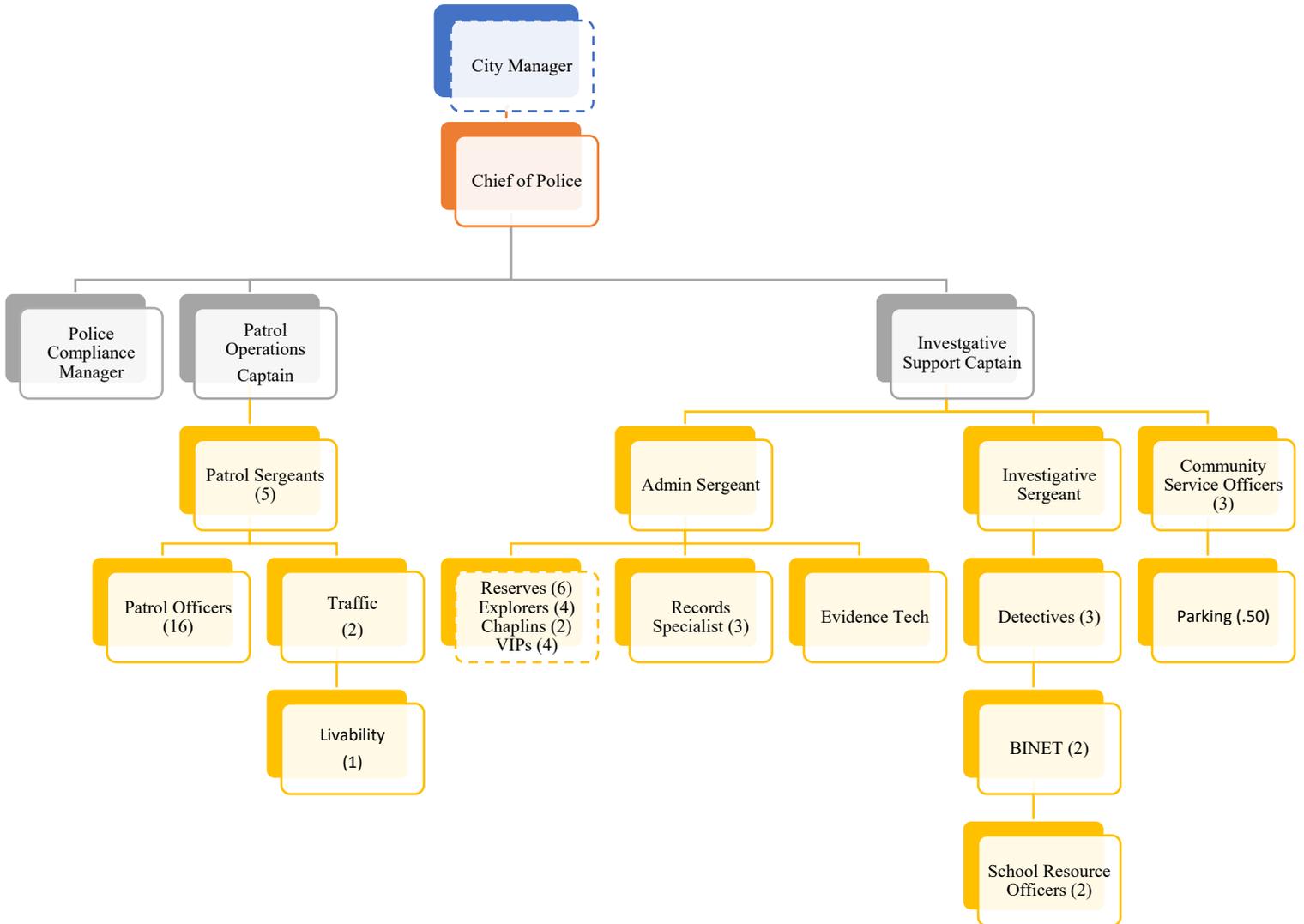
Budget Comments: Software licenses and maintenance increased due to a new RMS vendor change. The Tyler RMS fully integrated system offers several crucial advantages over the previous disparate system.

- Reduce data entry, minimizing the risk of errors and duplicate records.
- Report-writing and approval process efficiencies, freeing officers to spend more time policing and maximizing resources.
- More accurate, complete situational information, including advanced GPS mapping, is available to officers on the scene, enhancing officer safety.
- A single source of more complete data for analyses, benefiting investigations and internal reporting.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	43.50	43.50	44.50	44.50	44.50	44.50
Actual FTE	41.50	44.50	42.50	43.50		

Organizational Chart



General Fund / Police Department

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements:						
Personnel Services						
Salaries	\$ 7,412,080	\$ 7,789,536	\$ 8,822,075	\$ 9,790,850	\$ 9,790,850	\$ 9,790,850
Benefits	3,345,335	4,835,729	4,235,975	4,942,525	4,942,525	4,942,525
Personnel services total:	<u>10,757,415</u>	<u>12,625,265</u>	<u>13,058,050</u>	<u>14,733,375</u>	<u>14,733,375</u>	<u>14,733,375</u>
Materials & Services						
Professional service contracts	189,361	116,308	209,225	238,725	238,725	238,725
Utilities	115,880	133,006	153,375	144,500	144,500	144,500
Maintenance & repairs	274,839	289,338	961,975	1,362,550	1,362,550	1,362,550
Insurance	262,798	303,460	385,750	450,125	450,125	450,125
Communications	126,106	132,152	137,750	143,550	143,550	143,550
Advertising	16,437	20,316	17,850	20,850	20,850	20,850
Travel & training	77,513	82,470	84,225	97,850	97,850	97,850
Supplies	306,715	344,931	323,875	341,175	341,175	341,175
Non-capital equipment	138,602	228,121	122,400	152,350	152,350	152,350
Other materials & services	69,841	102,066	99,900	95,500	95,500	95,500
Materials & services total:	<u>1,578,092</u>	<u>1,752,168</u>	<u>2,496,325</u>	<u>3,047,175</u>	<u>3,047,175</u>	<u>3,047,175</u>
Capital Outlay						
Facilities	-	-	6,075	-	-	-
Equipment	-	181,765	370,000	663,500	663,500	663,500
Vehicles	658,383	566,812	503,500	-	-	-
Intangible	-	-	832,425	431,650	431,650	431,650
Capital outlay total:	<u>658,383</u>	<u>748,577</u>	<u>1,712,000</u>	<u>1,095,150</u>	<u>1,095,150</u>	<u>1,095,150</u>
Total requirements:	<u>\$ 12,993,890</u>	<u>\$ 15,126,010</u>	<u>\$ 17,266,375</u>	<u>\$ 18,875,700</u>	<u>\$ 18,875,700</u>	<u>\$ 18,875,700</u>

**POLICE DEPARTMENT
Capital Outlay Schedule
2025-2027**

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Equipment			
Patrol Vehicles (3)	\$ 285,350	\$ 328,150	\$ 613,500
Code Vehicle	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total Equipment	335,350	328,150	663,500
Intangible			
Tyler Public Safety	<u>431,650</u>	<u>-</u>	<u>431,650</u>
Total Police Department	<u>\$ 767,000</u>	<u>\$ 328,150</u>	<u>\$ 1,095,150</u>

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General Fund Legislative

Appropriated: \$ 745,100

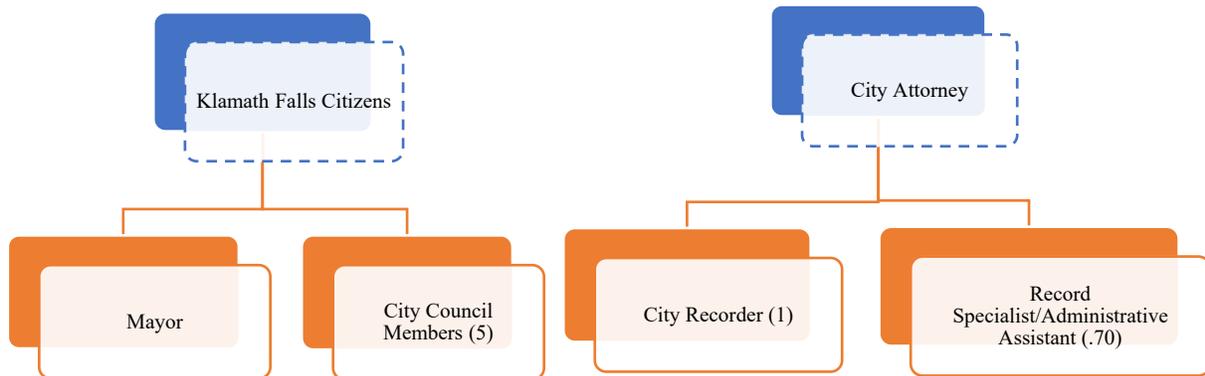
Description: The Legislative Department is comprised of the Mayor, City Council, City Recorder, and a part-time Records Specialist. The City Council is responsible for enacting City Laws/Regulations and formulating City Policy as required by the City Charter. Council Members are elected to serve as the City’s Governing Body. The City Council appoints the City Manager, City Attorney and Municipal Court Judge. The Mayor presides over City Council’s meetings, City Ceremonies, appoints City Committee/Board Members, and is elected at-large by the citizens of Klamath Falls for a 4-year term. The City is divided into five (5) Ward Districts with a Council Member representing each Ward, and each Council Member serves a 4-year term. The City Recorder is responsible for all Mayor/Council meetings, correspondence, trainings, policy/City Code work, and general budgetary actions. The City Recorder is also responsible for all City Elections, Boards/Commissions, along with all City Records Management.

Budget Comments: The Legislative Division is holding the line within all accounts, *except one* by only adding the necessary percentage increase for the required minimum services for the next two fiscal years. The only significant account increase has been made to Computer Equipment within the first fiscal year due to the necessary purchase of computers that are aging out of their useful life. These computers will be for use in the Council Chambers and Annex Conference Meeting Room.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	1.70	1.70	1.70	1.70	1.70	1.70
Actual FTE	1.70	1.70	1.78	1.70		

Organizational Chart



General Fund / Legislative Department

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements:						
Personnel Services						
Salaries	\$ 177,360	\$ 281,135	\$ 302,325	\$ 324,925	\$ 324,925	\$ 324,925
Benefits	121,950	206,178	160,250	222,800	222,800	222,800
Personnel services total:	299,310	487,313	462,575	547,725	547,725	547,725
Materials & Services						
Professional service contracts	67,708	4,855	5,850	6,300	6,300	6,300
Maintenance & repairs	17,083	18,896	31,600	25,500	25,500	25,500
Insurance	999	1,556	2,400	2,200	2,200	2,200
Communications	2,208	2,000	2,900	2,975	2,975	2,975
Advertising	15,477	18,455	52,600	84,000	84,000	84,000
Travel & training	41,665	41,795	56,175	57,650	57,650	57,650
Supplies	6,066	7,076	6,750	6,050	6,050	6,050
Non-capital equipment	3,871	6,132	9,000	10,200	10,200	10,200
Other materials & services	247	624	16,300	2,500	2,500	2,500
Materials & services total:	155,323	101,389	183,575	197,375	197,375	197,375
Total requirements:	\$ 454,633	\$ 588,702	\$ 646,150	\$ 745,100	\$ 745,100	\$ 745,100

General Fund Maintenance

Appropriated: \$ 2,933,075

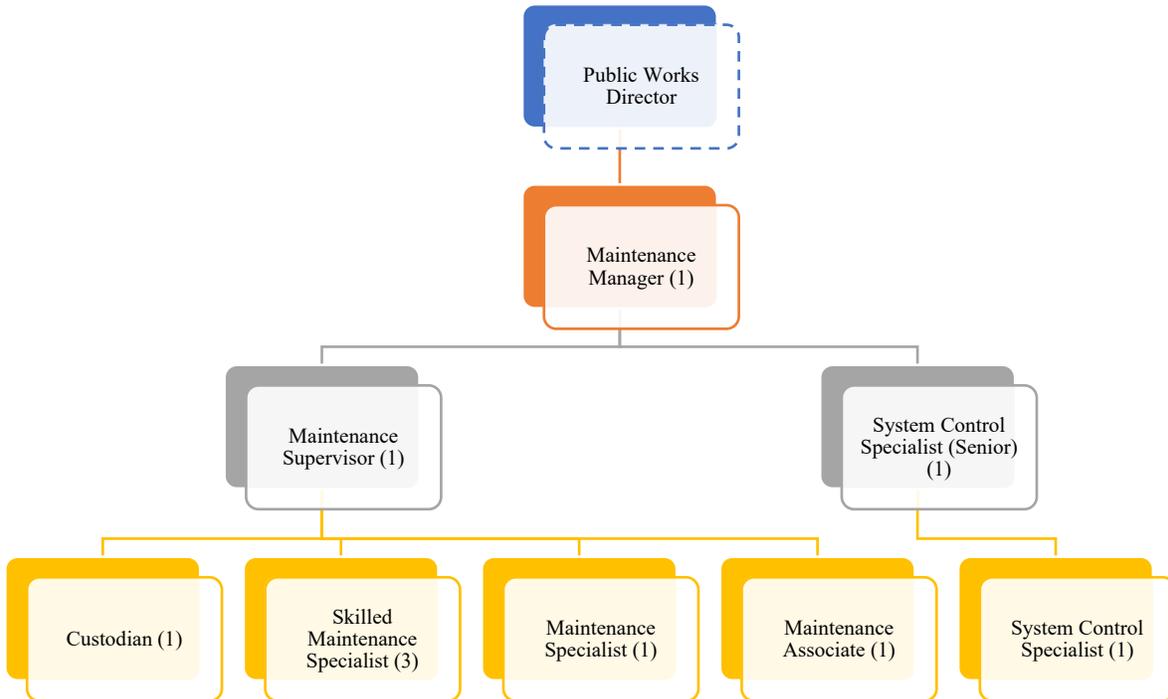
Description: The City of Klamath Falls Maintenance Division provides custodial and maintenance services throughout the City. The Maintenance Division has ten (10) full-time employees providing carpentry, electrical, plumbing, HVAC, water, wastewater, and janitorial services to all departments and divisions within the City. Several City-wide projects have been completed, assisted, or arranged by the Maintenance Division. The Maintenance Division also oversees the Right-of-Way Division.

Budget Comments: Funds have been adjusted for inflation and costs of materials and services. Computer equipment has been raised to replace old computers due to lagging speeds and performance and have been identified by IT for replacement.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	10.00	10.00	10.00	10.00	10.00	10.00
Actual FTE	9.00	9.00	9.00	10.00		

Organizational Chart



General Fund / Maintenance Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 1,256,340	\$ 1,353,610	\$ 1,587,325	\$ 1,806,325	\$ 1,806,325	\$ 1,806,325
Benefits	603,726	799,568	759,650	886,225	886,225	886,225
Personnel services total:	<u>1,860,066</u>	<u>2,153,178</u>	<u>2,346,975</u>	<u>2,692,550</u>	<u>2,692,550</u>	<u>2,692,550</u>
Materials & Services						
Professional service contracts	6,218	19,963	30,000	30,000	30,000	30,000
Utilities	7,286	7,080	8,250	13,425	13,425	13,425
Maintenance & repairs	16,647	29,687	42,850	32,700	32,700	32,700
Insurance	15,225	17,905	20,725	21,650	21,650	21,650
Communications	7,011	10,558	11,000	11,500	11,500	11,500
Advertising	1,948	-	4,000	2,000	2,000	2,000
Travel & training	8,961	10,607	14,200	16,400	16,400	16,400
Supplies	31,819	44,535	45,600	49,850	49,850	49,850
Non-capital equipment	22,559	11,321	25,300	31,500	31,500	31,500
Other materials & services	196	-	1,500	1,500	1,500	1,500
Materials & services total:	<u>117,869</u>	<u>151,656</u>	<u>203,425</u>	<u>210,525</u>	<u>210,525</u>	<u>210,525</u>
Capital Outlay						
Facilities	-	11,655	-	-	-	-
Equipment	-	-	-	30,000	30,000	30,000
Capital outlay total:	<u>-</u>	<u>11,655</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Total requirements:	<u>\$ 1,977,935</u>	<u>\$ 2,316,489</u>	<u>\$ 2,550,400</u>	<u>\$ 2,933,075</u>	<u>\$ 2,933,075</u>	<u>\$ 2,933,075</u>

MAINTENANCE SERVICES
Capital Outlay Schedule
2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Equipment			
Backup Generator	\$ <u>30,000</u>	\$ <u>-</u>	\$ <u>30,000</u>
Total Maintenance Services	\$ <u><u>30,000</u></u>	\$ <u><u>-</u></u>	\$ <u><u>30,000</u></u>

General Fund Facilities Maintenance

Appropriated: \$ 347,200

Description: The Facilities Maintenance division accounts for the facility maintenance costs at 226 South 5th Street and 500 Klamath Ave. This includes utilities, snow/weed removal, waste management services, janitorial supplies, building repairs, maintenance services, alarm monitoring, and all other building costs.

General Fund / Facilities Maintenance Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Materials & Services						
Professional service contracts	\$ 90	\$ -	\$ 1,600	\$ 4,400	\$ 4,400	\$ 4,400
Utilities	89,980	76,534	107,550	133,825	133,825	133,825
Maintenance & repairs	127,664	43,081	55,900	52,000	52,000	52,000
Insurance	12,347	15,522	21,825	28,475	28,475	28,475
Communications	196	-	-	-	-	-
Supplies	-	-	21,500	4,000	4,000	4,000
Non-capital equipment	-	4,152	12,000	4,500	4,500	4,500
Other materials & services	53,134	3,257	-	-	-	-
Materials & services total:	283,411	142,546	220,375	227,200	227,200	227,200
Capital Outlay						
Facilities	-	88,157	140,000	120,000	120,000	120,000
Equipment	25,000	-	-	-	-	-
Capital outlay total:	25,000	88,157	140,000	120,000	120,000	120,000
Total requirements:	\$ 308,411	\$ 230,703	\$ 360,375	\$ 347,200	\$ 347,200	\$ 347,200

FACILITIES MAINTENANCE Capital Outlay Schedule 2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Buildings & Facilities			
City Hall Annex Roof Replacement	\$ <u>120,000</u>	\$ <u>-</u>	\$ <u>120,000</u>
Total Facilities Maintenance	\$ <u>120,000</u>	\$ <u>-</u>	\$ <u>120,000</u>

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General Fund Parks

Appropriated: \$ 6,264,650

Description: Parks, open spaces, forests, and trails in Klamath Falls contribute to the vibrancy of our City by connecting community residents and visitors with one another, to living natural wonders, wholesome recreational opportunities, and our rich heritage. We commit to meet our community’s priorities by:

- Providing opportunities to experience nature through a variety of enriching outdoor activities
- Enhancing existing parks and expanding our facilities with contemporary amenities
- Supporting youth play, fitness, and development
- Remaining on the forefront of beautification projects and art attractions within our community
- Aligning Parks collaboration with citywide initiatives to improve disadvantaged neighborhoods
- Developing soft surface and urban trail systems
- Coordinating with community partners to further mutual community enhancement goals

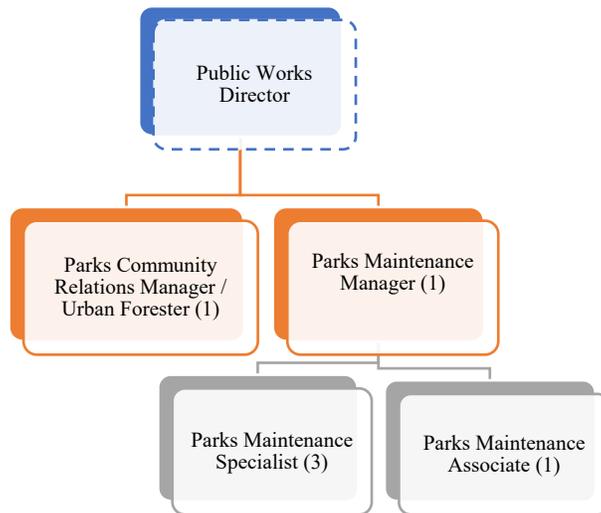
The Parks Division, a division of the Public Works Department, manages and maintains the City Parks system consisting of 27 areas across 600 acres of land. These areas include a regional park, two community parks, six neighborhood parks, and 5 pocket parks. Parks also manages natural open spaces, remnant forestland, boating facilities, downtown landscapes, urban beautification areas, and provides maintenance support to Kiger Stadium and Steen Sports Park.

Budget Comments: Professional services contracts includes a Parks System Development Charges (SDC) study.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	6.00	6.00	6.00	6.00	6.00	6.00
Actual FTE	6.00	6.00	6.00	6.00		

Organizational Chart



General Fund / Parks Operations Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 703,787	\$ 780,463	\$ 886,075	\$ 1,018,325	\$ 1,018,325	\$ 1,018,325
Benefits	352,602	508,229	445,650	567,725	567,725	567,725
Personnel services total:	1,056,389	1,288,692	1,331,725	1,586,050	1,586,050	1,586,050
Materials & Services						
Professional service contracts	299,218	370,988	569,600	695,700	695,700	695,700
Utilities	202,745	262,513	464,000	569,975	569,975	569,975
Maintenance & repairs	459,513	353,986	705,900	684,000	684,000	684,000
Insurance	28,158	38,198	49,075	63,425	63,425	63,425
Communications	13,780	15,441	21,500	17,200	17,200	17,200
Advertising	5,418	4,280	13,500	6,000	6,000	6,000
Travel & training	3,394	1,766	22,750	13,500	13,500	13,500
Supplies	83,714	119,188	161,750	148,700	148,700	148,700
Non-capital equipment	41,011	57,355	83,200	71,900	71,900	71,900
Other materials & services	395	1,362	3,000	200	200	200
Licenses & permits	652		1,100	-	-	-
Materials & services total:	1,137,998	1,225,077	2,095,375	2,270,600	2,270,600	2,270,600
Capital Outlay						
Facilities	28,825	135,843	268,000	913,000	913,000	913,000
Infrastructure	451,929	483,782	1,308,500	1,210,000	1,210,000	1,210,000
Equipment	241,254	550,358	1,620,875	285,000	285,000	285,000
Vehicles	65,040	91,515	70,000	-	-	-
Capital outlay total:	787,048	1,261,498	3,267,375	2,408,000	2,408,000	2,408,000
Total requirements:	\$ 2,981,436	\$ 3,775,267	\$ 6,694,475	\$ 6,264,650	\$ 6,264,650	\$ 6,264,650

PARKS
Capital Outlay Schedule
2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Buildings & Facilities			
Moore Park Destination Playground Restrooms	\$ 250,000	\$ -	\$ 250,000
Moore Park Pole Barn Project	-	175,000	175,000
Storage Shed	-	20,000	20,000
Tear Down of Cottage and Gingerbread House	75,000	-	75,000
Veterans' Memorial Park Restroom Replacement	218,000	-	218,000
Veterans' Park F15 Plaza	175,000	-	175,000
Total Facilities Maintenance	<u>718,000</u>	<u>195,000</u>	<u>913,000</u>
Infrastructure			
Baldwin Park (39 Main Street)	275,000	-	275,000
Eulalona Park Bicycle Pump Track	-	775,000	775,000
Eulalona Park Parking Lot	-	25,000	25,000
Krause Park Upgrades	75,000	-	75,000
Parks System Paving Program	-	60,000	60,000
Total Infrastructure	<u>350,000</u>	<u>860,000</u>	<u>1,210,000</u>
Equipment			
Excavator	-	75,000	75,000
Parks Security Systems Program	20,000	20,000	40,000
Parks Vehicle Replacement 1/2 Ton Truck	70,000	100,000	170,000
Total Equipment	<u>90,000</u>	<u>195,000</u>	<u>285,000</u>
Total Parks	<u>\$ 1,158,000</u>	<u>\$ 1,250,000</u>	<u>\$ 2,408,000</u>

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General Fund Ella Redkey Pool

Appropriated: \$ 1,769,200

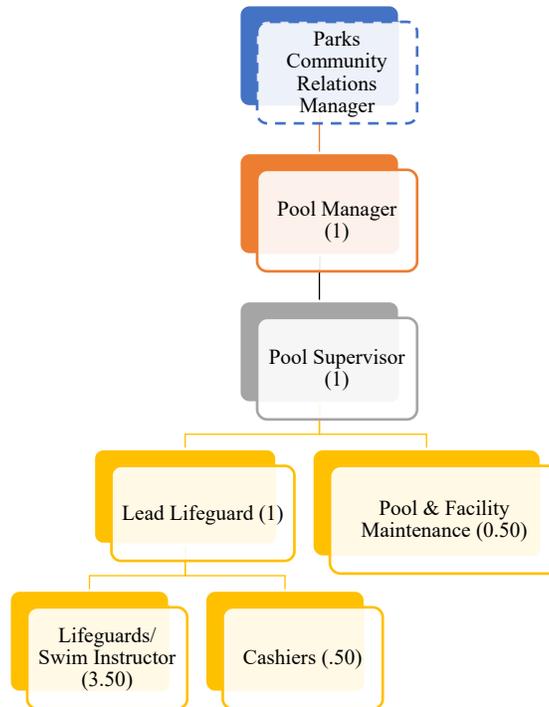
Description: The Ella Redkey Pool Division is responsible for the management and maintenance of the City’s geothermally heated, outdoor swimming pool. The pool is open to the public year-round. The pool offers a variety of aquatic programming for children and adults.

Budget Comments: Professional service contracts increased to further utilize temporary employment agencies for seasonal pool staff.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	8.20	8.20	7.50	7.50	7.50	7.50
Actual FTE	7.20	8.20	6.15	7.50		

Organizational Chart



General Fund / Ella Redkey Pool Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 449,755	\$ 615,879	\$ 582,250	\$ 638,675	\$ 638,675	\$ 638,675
Benefits	93,629	166,842	196,425	213,200	213,200	213,200
Personnel services total:	543,384	782,721	778,675	851,875	851,875	851,875
Materials & Services						
Professional service contracts	16,226	32,213	101,000	171,500	171,500	171,500
Utilities	98,514	98,117	118,900	166,300	166,300	166,300
Maintenance & repairs	71,579	76,082	74,550	77,000	77,000	77,000
Insurance	5,582	7,193	9,475	11,625	11,625	11,625
Communications	2,205	219	3,250	2,400	2,400	2,400
Advertising	1,065	9,381	10,000	10,000	10,000	10,000
Travel & training	3,827	12,984	12,000	13,000	13,000	13,000
Supplies	69,020	131,690	164,350	169,000	169,000	169,000
Non-capital equipment	30,264	25,682	28,550	32,700	32,700	32,700
Other materials & services	71	42	1,350	1,000	1,000	1,000
Licenses & permits	1,148	1,908	4,200	2,800	2,800	2,800
Materials & services total:	299,501	395,511	527,625	657,325	657,325	657,325
Capital Outlay						
Facilities	100,821	129,464	94,600	50,000	50,000	50,000
Infrastructure	29,900	8,395	352,000	150,000	150,000	150,000
Equipment	-	-	152,050	30,000	30,000	30,000
Land	-	-	-	30,000	30,000	30,000
Capital outlay total:	130,721	137,859	598,650	260,000	260,000	260,000
Total requirements:	\$ 973,606	\$ 1,316,091	\$ 1,904,950	\$ 1,769,200	\$ 1,769,200	\$ 1,769,200

ELLA REDKEY POOL
Capital Outlay Schedule
2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Buildings & Facilities			
Bleachers & Chemical Room Roof Replacement	\$ -	\$ 50,000	\$ 50,000
Infrastructure			
Geothermal ReInjection Project	-	150,000	150,000
Equipment			
Pool Cover Replacement	30,000	-	30,000
Land			
Fleishhacker St Unit 1&2 (Land Improvements)	30,000	-	30,000
Total Ella Redkey Pool	\$ 60,000	\$ 200,000	\$ 260,000

General Fund Street Maintenance

Appropriated: \$ 15,901,625

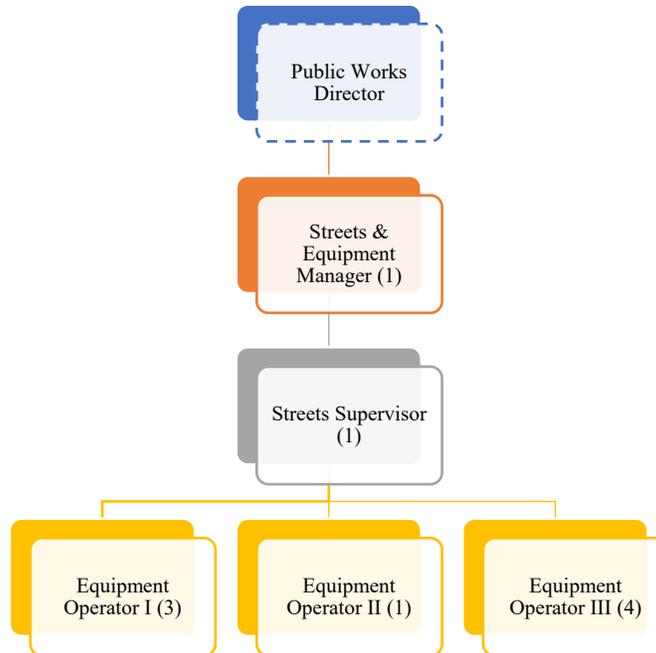
Description: The Streets Division accounts for street construction, maintenance, and repair activities. The Streets Division’s top priority is to maintain the City’s rights-of-way in a safe condition for the public while maintaining 146 centerline miles and 302 travel lane miles. To keep the City’s infrastructure 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, and traffic control reviews regarding events and sweeping. In the winter months, snow and ice removal and snow hauling take a large portion of available staff time. However, when weather permits, street crews continue to make repairs and maintain safe roadways, alleyways while continuing to sweep.

Budget Comments: Maintenance and repairs increased due to reclassifying chip and crack seal projects out of capital.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	10.00	10.00	10.00	10.00	10.00	10.00
Actual FTE	10.00	10.00	9.00	10.00		

Organizational Chart



General Fund / Street Maintenance Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 1,194,795	\$ 1,294,743	\$ 1,526,800	\$ 1,538,475	\$ 1,538,475	\$ 1,538,475
Benefits	548,583	790,369	682,050	781,825	781,825	781,825
Personnel services total:	<u>1,743,378</u>	<u>2,085,112</u>	<u>2,208,850</u>	<u>2,320,300</u>	<u>2,320,300</u>	<u>2,320,300</u>
Materials & Services						
Professional service contracts	138,882	275,383	480,000	430,000	430,000	430,000
Utilities	70,678	75,742	87,650	93,325	93,325	93,325
Maintenance & repairs	627,053	571,586	1,819,000	2,724,000	2,724,000	2,724,000
Leases	-	791	10,000	10,500	10,500	10,500
Insurance	53,700	60,752	77,725	88,200	88,200	88,200
Communications	9,335	11,450	12,000	13,000	13,000	13,000
Advertising	889	20	8,000	2,000	2,000	2,000
Travel & training	2,205	4,282	26,400	23,000	23,000	23,000
Supplies	79,649	115,257	133,200	150,000	150,000	150,000
Non-capital equipment	33,741	15,254	49,000	69,000	69,000	69,000
Other materials & services	163	-	800	250	250	250
Licenses & permits	-	165	-	500	500	500
Materials & services total:	<u>1,016,295</u>	<u>1,130,682</u>	<u>2,703,775</u>	<u>3,603,775</u>	<u>3,603,775</u>	<u>3,603,775</u>
Capital Outlay						
Infrastructure	1,396,747	8,235,836	6,265,875	9,433,550	9,433,550	9,433,550
Equipment	280,972	-	356,225	544,000	544,000	544,000
Vehicles	235,401	276,469	1,340,650	-	-	-
Capital outlay total:	<u>1,913,120</u>	<u>8,512,305</u>	<u>7,962,750</u>	<u>9,977,550</u>	<u>9,977,550</u>	<u>9,977,550</u>
Total requirements:	<u>\$ 4,672,793</u>	<u>\$ 11,728,099</u>	<u>\$ 12,875,375</u>	<u>\$ 15,901,625</u>	<u>\$ 15,901,625</u>	<u>\$ 15,901,625</u>

STREETS
Capital Outlay Schedule
2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Infrastructure			
11th Street Bridge Rehabilitation	\$ -	\$ 1,610,000	\$ 1,610,000
2019 All Roads Transportation Safety (ARTS)	641,000	-	641,000
6th Street Viaduct Repairs	378,100	-	378,100
ADA Improvement Program	50,000	50,000	100,000
ATC Traffic Signal Controller Upgrade and Timing	156,450	-	156,450
City Bridge Maintenance	50,000	50,000	100,000
Laguna/Old Fort Grade and Asphalt	700,000	-	700,000
Main Street Crosswalk Repair	10,000	-	10,000
Oregon Ave Bike Lane - Phase 2	840,000	-	840,000
Replacement & Upgrading of Portable Safety Signs	40,000	30,000	70,000
Safe Routes to School - Laguna/Old Fort	2,328,000	-	2,328,000
Safe Streets for All	-	2,500,000	2,500,000
Total Infrastructure	<u>5,193,550</u>	<u>4,240,000</u>	<u>9,433,550</u>
Equipment			
CMAQ Sweeper (1)	404,000	-	404,000
F600 Pickup w/plow	<u>-</u>	<u>140,000</u>	<u>140,000</u>
Total Equipment	404,000	140,000	544,000
Total Street Maintenance	<u>\$ 5,597,550</u>	<u>\$ 4,380,000</u>	<u>\$ 9,977,550</u>

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General Fund Vehicle Maintenance

Appropriated: \$ 1,493,025

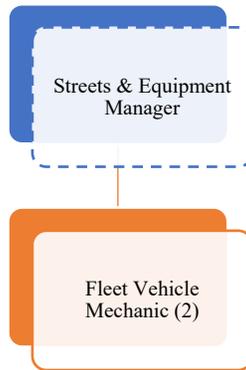
Description: The Fleet Maintenance Division maintains and repairs all the City’s vehicles and heavy equipment. The average age of the Fleet is 12.75 years and is maintained and repaired by two ASE certified mechanics. The shop maintains up-to-date and accurate records on 380 vehicles and pieces of equipment 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.

Budget Comments: Professional service contracts increased in order to hire a temporary mechanic to help with an outside service contract for the Fire District. Non-capital equipment includes updating tooling and small equipment for the new shop.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	2.00	2.00	2.00	2.00	2.00	2.00
Actual FTE	2.00	2.00	2.00	2.00		

Organizational Chart



General Fund / Vehicle Maintenance Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 247,626	\$ 277,835	\$ 333,400	\$ 386,800	\$ 386,800	\$ 386,800
Benefits	106,097	157,844	138,375	175,525	175,525	175,525
Personnel services total:	353,723	435,679	471,775	562,325	562,325	562,325
Materials & Services						
Professional service contracts	338	59	-	80,000	80,000	80,000
Maintenance & repairs	14,461	21,433	29,825	36,400	36,400	36,400
Insurance	1,312	1,635	2,125	2,300	2,300	2,300
Communications	599	560	700	700	700	700
Travel & training	612	77	7,800	7,800	7,800	7,800
Supplies	122,134	139,094	171,300	166,500	166,500	166,500
Non-capital equipment	6,957	1,344	9,000	37,000	37,000	37,000
Materials & services total:	146,413	164,202	220,750	330,700	330,700	330,700
Capital Outlay						
Facilities	-	-	-	600,000	600,000	600,000
Equipment	-	-	33,000	-	-	-
Capital outlay total:	-	-	33,000	600,000	600,000	600,000
Total requirements:	\$ 500,136	\$ 599,881	\$ 725,525	\$ 1,493,025	\$ 1,493,025	\$ 1,493,025

VEHICLE MAINTENANCE
Capital Outlay Schedule
2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Buildings & Facilities			
Fleet Shop Extension	\$ <u>300,000</u>	\$ <u>300,000</u>	\$ <u>600,000</u>
Total Vehicle Maintenance	\$ <u><u>300,000</u></u>	\$ <u><u>300,000</u></u>	\$ <u><u>600,000</u></u>

General Fund Right-of-Way

Appropriated: \$ 726,050

Description: The Right-of-Way Division of the General Fund accounts for the operation and maintenance of the City's streetlights and right-of-way maintenance. This Division currently maintains 3,004 streetlights throughout the City using Maintenance Division staff. Revenues consist of a monthly charge to City residents. The new Right-of-Way Maintenance fee helps repair damaged City sidewalks and maintain trees in front of residences.

Budget Comments: Sidewalk Improvement Contracts have been raised as there have been shortfalls in funding every year.

General Fund / Right-of-Way Division

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements:						
Materials & Services						
Professional service contracts	\$ 178,459	\$ 231,314	\$ 440,000	\$ 340,000	\$ 340,000	\$ 340,000
Utilities	152,589	160,500	193,675	269,800	269,800	269,800
Maintenance & repairs	52,469	40,550	46,000	101,500	101,500	101,500
Insurance	1,530	1,903	2,675	3,250	3,250	3,250
Travel & training	100	-	6,000	6,000	6,000	6,000
Supplies	1,802	254	1,500	1,500	1,500	1,500
Non-capital equipment	3,574	480	4,500	4,000	4,000	4,000
Other materials & services	-	369	-	-	-	-
Materials & services total:	<u>390,523</u>	<u>435,370</u>	<u>694,350</u>	<u>726,050</u>	<u>726,050</u>	<u>726,050</u>
Total requirements:	<u>\$ 390,523</u>	<u>\$ 435,370</u>	<u>\$ 694,350</u>	<u>\$ 726,050</u>	<u>\$ 726,050</u>	<u>\$ 726,050</u>

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General Fund Downtown Maintenance

Appropriated: \$ 300,850

Description: The Downtown Maintenance division accounts for the services provided to our downtown area. These services include landscaping, flowers, banners, benches, entry signs, sidewalk sweeping, garbage removal and other maintenance costs incurred in the downtown area. The expenses associated with the South Portal Building are included in this division. The rental revenue for the building is included in the General Fund charges for services.

Budget Comments: Staff anticipates dedicating Transient Room Tax dollars to supplement maintenance and infrastructure improvements throughout downtown.

Downtown Maintenance

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Materials & Services						
Professional service contracts	\$ -	\$ -	\$ 138,450	\$ 168,525	\$ 168,525	\$ 168,525
Utilities	-	-	54,975	63,425	63,425	63,425
Maintenance & repairs	-	-	72,300	39,700	39,700	39,700
Insurance	-	-	10,900	13,825	13,825	13,825
Communications	-	-	2,450	2,375	2,375	2,375
Other materials & services	-	-	62,250	13,000	13,000	13,000
Materials & services total:	-	-	341,325	300,850	300,850	300,850
Capital Outlay						
Facilities	-	-	150,000	-	-	-
Total requirements:	\$ -	\$ -	\$ 491,325	\$ 300,850	\$ 300,850	\$ 300,850

General Fund / Other Unallocated Requirements

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Debt service						
Debt principal	\$ 390,000	\$ 420,000	\$ 460,000	\$ 500,000	\$ 500,000	\$ 500,000
Debt interest	198,390	163,065	124,600	83,250	83,250	83,250
Debt service total:	<u>588,390</u>	<u>583,065</u>	<u>584,600</u>	<u>583,250</u>	<u>583,250</u>	<u>583,250</u>
Other financing use						
Inter-fund transfer out	<u>598,650</u>	<u>351,000</u>	<u>940,700</u>	<u>805,000</u>	<u>805,000</u>	<u>805,000</u>
Reserved for future	-	-	10,637,600	5,875,225	5,875,225	5,875,225
Ending balance	<u>16,608,398</u>	<u>18,493,408</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated total:	<u>17,795,438</u>	<u>19,427,473</u>	<u>12,162,900</u>	<u>7,263,475</u>	<u>7,263,475</u>	<u>7,263,475</u>
General Fund total requirements:	<u>\$ 51,636,760</u>	<u>\$ 65,077,592</u>	<u>\$ 87,916,825</u>	<u>\$ 224,485,350</u>	<u>\$ 224,485,350</u>	<u>\$ 224,485,350</u>

Airport Fund

The Airport Fund accounts for the operation of the Crater Lake – Klamath Regional Airport. Revenues consist of FAA funding, rental revenue, landing fees, other grant funding, and miscellaneous sources.

Total Resources: \$ 18,357,775
 Appropriated: \$ 15,074,850
 Reserved: \$ 3,282,925
 Total Requirement: \$ 18,357,775

Airport Fund Resources

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources:						
Net working capital	\$ 1,824,855	\$ 2,477,548	\$ 4,136,050	\$ 3,550,950	\$ 3,550,950	\$ 3,550,950
Taxes previously levied	28,387	22,937	9,850	-	-	-
Intergovernmental	9,674,222	10,101,307	15,044,825	12,106,200	12,106,200	12,106,200
Charges for services	1,065,208	875,171	1,118,725	1,196,300	1,196,300	1,196,300
Investment income	47,722	324,674	145,175	540,000	540,000	540,000
Other revenues	5,088	270,329	36,267,800	-	-	-
Other financing sources	793,425	844,500	919,875	964,325	964,325	964,325
Total resources except taxes levied:	13,438,907	14,916,466	57,642,300	18,357,775	18,357,775	18,357,775
Taxes necessary to balance	-	-	604,475	-	-	-
Taxes collected in year levied	583,128	568,099	-	-	-	-
Total resources:	\$ 14,022,035	\$ 15,484,565	\$ 58,246,775	\$ 18,357,775	\$ 18,357,775	\$ 18,357,775

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Airport Fund Airport Operations

Appropriated: \$ 5,264,100

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. (The paved surfaces within the AOA represent approximately 109 lane miles of asphalt and concrete.) At the Airport, the City owns five buildings, including the Airport Office, Airport Terminal, Airport Shop, and the buildings housing Century Aviation (the designated FBO) and the Northwest General Aviation Hangar, currently housing several tenants including; Pureflight Aviation Training and RMC Aviation. Airport staff continues to search for a replacement commercial passenger air carrier. In addition to approximately 1,008 full and part-time guardsmen, the Airport (through its various other tenants) supports approximately 85 full and part-time employees.

Located apart from the Airport, the staff maintains the Modoc Wetlands, a habitat project that provides mitigation to previous wetlands on the Airport thereby enhancing aviation safety. The Airport operates as one of six Part 139 certificated 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 available for development along with 200+ acres of aviation development area. 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.

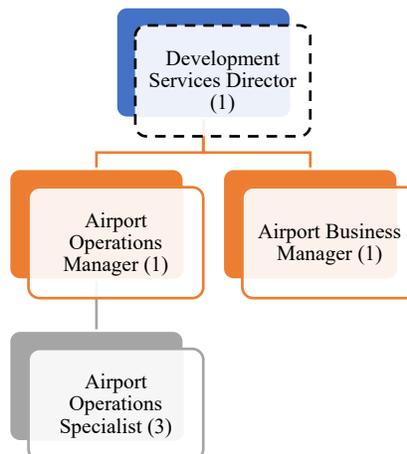
The Airport’s primary goals are: 1) to support and preserve the continued mission of the Air National Guard/US Air Force (one of the largest employers in the region); 2) to support U.S. government firefighting/emergency disaster response & private medical flight operations; 3) to support general aviation operations serving the region. In addition, the Airport is seeking ways to reestablish commercial air links to serve the Klamath community.

Budget Comments: Through a partnership with the Oregon Air National Guard, the City is serving as their contracting officer for a number of construction projects in preparation for the pending transition to training pilots for the F-35. Revenue resulting from the administrative fees, and interest generated from those fees, from each project have created a significant revenue source for the City. Most of these projects are managed through the Development Services division.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	6.00	6.00	5.00	5.00	5.00	5.00
Actual FTE	6.00	5.00	5.00	5.00		

Organizational Chart



Airport Fund / Operations Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 929,142	\$ 784,893	\$ 771,275	\$ 807,800	\$ 807,800	\$ 807,800
Benefits	293,087	393,735	308,125	369,275	369,275	369,275
Personnel services total:	1,222,229	1,178,628	1,079,400	1,177,075	1,177,075	1,177,075
Materials & Services						
Professional service contracts	130,716	152,034	127,125	118,500	118,500	118,500
Utilities	227,272	222,102	270,900	284,150	284,150	284,150
Maintenance & repairs	500,593	357,141	515,725	521,000	521,000	521,000
Insurance	93,754	106,128	147,775	156,200	156,200	156,200
Communications	28,468	28,771	30,350	30,500	30,500	30,500
Advertising	2,791	3,831	6,200	6,000	6,000	6,000
Travel & training	16,120	22,543	34,500	24,400	24,400	24,400
Supplies	24,040	32,022	39,650	36,600	36,600	36,600
Non-capital equipment	5,920	21,459	20,400	20,600	20,600	20,600
Other materials & services	10,391	3,408	900	15,200	15,200	15,200
Internal charges for services	277,135	283,247	256,825	241,375	241,375	241,375
Licenses & permits	9,315	3,395	4,200	5,000	5,000	5,000
Materials & services total:	1,326,515	1,236,081	1,454,550	1,459,525	1,459,525	1,459,525
Capital Outlay						
Facilities	-	-	1,429,300	560,000	560,000	560,000
Infrastructure	-	-	36,001,725	2,000,000	2,000,000	2,000,000
Equipment	80,506	21,980	-	67,500	67,500	67,500
Vehicles	44,698	-	-	-	-	-
Capital outlay total:	125,204	21,980	37,431,025	2,627,500	2,627,500	2,627,500
Total requirements:	\$ 2,673,948	\$ 2,436,689	\$ 39,964,975	\$ 5,264,100	\$ 5,264,100	\$ 5,264,100

AIRPORT OPERATIONS
Capital Outlay Schedule
2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Buildings & Facilities			
Facilities Roof / Structural Improvements	\$ 500,000	\$ -	\$ 500,000
Terminal Improvements	60,000	-	60,000
Total Buildings & Facilities	560,000	-	560,000
Infrastructure			
ANG Ramp Project	2,000,000	-	2,000,000
Equipment			
Shop Compressor Replacement	-	7,500	7,500
Vehicle Replacement (F250)	60,000	-	60,000
Total Equipment	60,000	7,500	67,500
Total Airport Operations	\$ 2,620,000	\$ 7,500	\$ 2,627,500

Airport Fund / FAA Grants Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Materials & Services						
Professional service contracts	\$ 34,601	\$ 50,899	\$ -	\$ -	\$ -	\$ -
Capital Outlay						
Infrastructure	8,835,938	8,860,928	15,230,850	9,810,750	9,810,750	9,810,750
Total requirements:	<u>\$ 8,870,539</u>	<u>\$ 8,911,827</u>	<u>\$ 15,230,850</u>	<u>\$ 9,810,750</u>	<u>\$ 9,810,750</u>	<u>\$ 9,810,750</u>

AIRPORT - FAA GRANTS DIVISION
Capital Outlay Schedule
2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Infrastructure			
Taxiway F Rehabilitation	\$ 5,100,750	\$ 4,710,000	\$ 9,810,750
Total Airport - FAA Grants Division	<u>\$ 5,100,750</u>	<u>\$ 4,710,000</u>	<u>\$ 9,810,750</u>

Airport Fund / Unallocated Requirements

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Reserved for future	\$ -	\$ -	\$ 3,550,950	\$ 3,282,925	\$ 3,282,925	\$ 3,282,925
Ending balance	2,477,548	4,136,049	-	-	-	-
Unallocated total:	<u>2,477,548</u>	<u>4,136,049</u>	<u>3,550,950</u>	<u>3,282,925</u>	<u>3,282,925</u>	<u>3,282,925</u>
Airport Fund total requirements:	<u>\$ 14,022,035</u>	<u>\$ 15,484,565</u>	<u>\$ 58,246,775</u>	<u>\$ 18,357,775</u>	<u>\$ 18,357,775</u>	<u>\$ 18,357,775</u>

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Parking Fund

The Parking Fund accounts for expenditures to provide free two-hour parking for customers downtown. Revenues are primarily generated from employee parking fees and parking fines.

Total Resources: \$ 880,650
 Appropriated \$ 829,500
 Reserved: \$ 51,150
 Total Requirement: \$ 880,650

Parking Fund

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Resources:						
Net working capital	\$ 23,294	\$ 114,515	\$ 219,925	\$ 58,400	\$ 58,400	\$ 58,400
Intergovernmental	-	1,830	-			
Licenses, fees & permits	99,682	118,665	139,925	132,525	132,525	132,525
Charges for services	200	400	400	400	400	400
Fines & forfeitures	90,510	77,111	88,200	52,375	52,375	52,375
Investment income	2,608	7,535	1,825	6,950	6,950	6,950
Other revenues	572	626	-	-	-	-
Other financing sources	43,000	80,000	80,000	630,000	630,000	630,000
Total resources:	\$ 259,866	\$ 400,681	\$ 530,275	\$ 880,650	\$ 880,650	\$ 880,650

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Parking Fund Parking

Appropriated: \$ 829,500

Description: The Parking District is made up of free customer (2-hour) parking, employee parking, and limited residential/overnight parking areas. Most customer parking is in the central part of downtown and extends along Main Street from 2nd Street to 11th Street. Employee parking areas are generally 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. The Downtown Parking 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 eleven parking lots and development of new parking areas. Each parking lot requires cleaning, landscape maintenance, and snow removal. On-street parking spaces are painted on a bi-yearly basis.

Budget Comments: A few lots in downtown require routine maintenance repairs during this biennium such as crack-sealing and seal-coating, while the main focus of the biennium will be on the Ross Ragland lot rebuild.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	0.50	0.50	0.50	0.50	0.50	0.50
Actual FTE	0.50	0.00	0.50	0.50		

Organizational Chart



Parking Fund

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 43,313	\$ 32,810	\$ 53,700	\$ 53,800	\$ 53,800	\$ 53,800
Benefits	20,690	28,274	34,375	26,050	26,050	26,050
Personnel services total:	64,003	61,085	88,075	79,850	79,850	79,850
Materials & Services						
Professional service contracts	33,742	36,497	39,300	42,100	42,100	42,100
Utilities	6,078	5,819	9,800	9,125	9,125	9,125
Maintenance & repairs	18,633	13,073	26,000	14,375	14,375	14,375
Insurance	423	371	500	475	475	475
Supplies	4,856	2,427	4,925	4,450	4,450	4,450
Non-capital equipment	4,000	-	-	-	-	-
Other materials & services	41	356	50	200	200	200
Internal charges for services	13,575	15,725	18,075	16,425	16,425	16,425
Materials & services total:	81,348	74,269	98,650	87,150	87,150	87,150
Capital Outlay						
Infrastructure	-	45,413	285,150	662,500	662,500	662,500
Reserved for future						
Ending balance	-	-	58,400	51,150	51,150	51,150
Ending balance	114,515	219,915	-	-	-	-
Total requirements:	\$ 259,866	\$ 400,681	\$ 530,275	\$ 880,650	\$ 880,650	\$ 880,650

PARKING Capital Outlay Schedule 2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Infrastructure			
Ross Ragland Parking Lot Rebuild	\$ 32,500	\$ 630,000	\$ 662,500
Total Parking	\$ 32,500	\$ 630,000	\$ 662,500

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.

Total Resources:	\$	50,663,775
Appropriated	\$	44,775,575
Reserved:	\$	5,888,200
Total Requirement:	\$	50,663,775

Wastewater Fund Resources

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources:						
Net working capital	\$ 10,289,423	\$ 11,530,577	\$ 8,487,300	\$ 9,260,275	\$ 9,260,275	\$ 9,260,275
Intergovernmental	7,583	812,947	746,250	-	-	-
Charges for services	14,721,540	16,951,963	18,906,425	18,781,600	18,781,600	18,781,600
Investment income	601,644	(157,410)	618,250	536,300	536,300	536,300
Other revenues	1,163,620	576,955	746,525	1,006,025	1,006,025	1,006,025
Other financing source:	8,132,326	21,913,269	21,095,425	21,079,575	21,079,575	21,079,575
Total resources:	\$ 34,916,136	\$ 51,628,301	\$ 50,600,175	\$ 50,663,775	\$ 50,663,775	\$ 50,663,775

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Wastewater Fund Collections Division

Appropriated: \$ 9,515,375

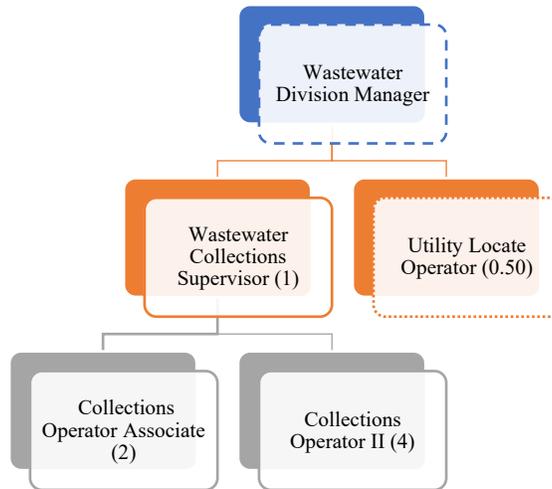
Description: The Wastewater Collections Division maintains the collection conveyance piping systems of all City customers. The City of Klamath Falls collection system consists of 155 miles of gravity sewer lines, 11.7 miles of sewer pressure lines, 12 sanitary pumping stations, 2,600 manholes, 370 lamp holes and 13 sewer collection drainage basins.

Budget Comments: Construction and chemical prices continue to increase every year due to inflation. We are continuing to explore alternatives that might be less expensive compared to traditional materials and construction costs.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	8.50	8.50	8.50	8.50	7.50	7.50
Actual FTE	8.50	7.50	7.50	7.50		

Organizational Chart



Wastewater Fund / Collections Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 822,949	\$ 883,684	\$ 1,048,875	\$ 1,055,300	\$ 1,055,300	\$ 1,055,300
Benefits	367,147	504,199	490,100	483,150	483,150	483,150
Personnel services total:	1,190,096	1,387,883	1,538,975	1,538,450	1,538,450	1,538,450
Materials & Services						
Professional service contracts	290,620	50,505	22,000	80,000	80,000	80,000
Utilities	224,189	208,229	269,975	309,875	309,875	309,875
Maintenance & repairs	269,394	283,466	343,000	400,000	400,000	400,000
Leases	47,252	46,920	46,400	49,400	49,400	49,400
Insurance	178,126	192,272	248,400	243,275	243,275	243,275
Communications	18,870	21,568	23,000	23,000	23,000	23,000
Advertising	2,268	-	4,000	6,000	6,000	6,000
Travel & training	13,651	17,898	35,000	35,000	35,000	35,000
Supplies	124,702	183,834	174,000	236,000	236,000	236,000
Non-capital equipment	47,800	40,538	63,500	71,000	71,000	71,000
Other materials & services	1,596	438	200	400	400	400
Internal charges for services	1,982,617	2,070,769	2,240,550	2,507,850	2,507,850	2,507,850
Franchise fees	257,308	295,985	331,250	329,125	329,125	329,125
Pretreatment expenses	4,921	9,947	17,000	20,000	20,000	20,000
Licenses & permits	1,165	957	6,000	6,000	6,000	6,000
Materials & services total:	3,464,479	3,423,326	3,824,275	4,316,925	4,316,925	4,316,925
Capital Outlay						
Facilities	-	-	-	750,000	750,000	750,000
Infrastructure	1,032,097	2,001,465	2,323,925	1,950,000	1,950,000	1,950,000
Equipment	310,108	680,863	1,454,400	960,000	960,000	960,000
Vehicles	73,701	-	-	-	-	-
Capital outlay total:	1,415,906	2,682,328	3,778,325	3,660,000	3,660,000	3,660,000
Total requirements:	\$ 6,070,481	\$ 7,493,537	\$ 9,141,575	\$ 9,515,375	\$ 9,515,375	\$ 9,515,375

WASTEWATER - COLLECTIONS
Capital Outlay Schedule
2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Buildings & Facilities			
Shop Building	\$ 375,000	\$ 375,000	\$ 750,000
Infrastructure			
2nd & Washington Mainline Replacement	500,000	-	500,000
4th and Jefferson Sewer Main Replacement	-	350,000	350,000
Manhole Rehabilitation	200,000	-	200,000
Roseway Sewer Main Replacement	100,000	500,000	600,000
Vets Park Sewer Main Realignment	100,000	200,000	300,000
Total Infrastructure	900,000	1,050,000	1,950,000
Equipment			
CoGen Valve Replacement	75,000	-	75,000
F150 Replacement	60,000	-	60,000
F350 Replacement	75,000	-	75,000
KFI Grinder Rebuild/Replacement	50,000	-	50,000
Pump Station Submersible Pump Retrofit Project	350,000	350,000	700,000
Total Equipment	610,000	350,000	960,000
Total Wastewater - Collections	\$ 1,885,000	\$ 1,775,000	\$ 3,660,000

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Wastewater Fund Treatment Division

Appropriated: \$ 28,743,450

Description: The Wastewater Treatment Division maintains the City’s Spring Street Wastewater Treatment Plant. In 2024, an average flow of 3.6 million gallons were treated per day. Over 90% of this treated wastewater was recycled to be used as cooling water for the Pacific Klamath Energy Facility cooling towers. The remaining treated wastewater is discharged into Lake Ewauna.

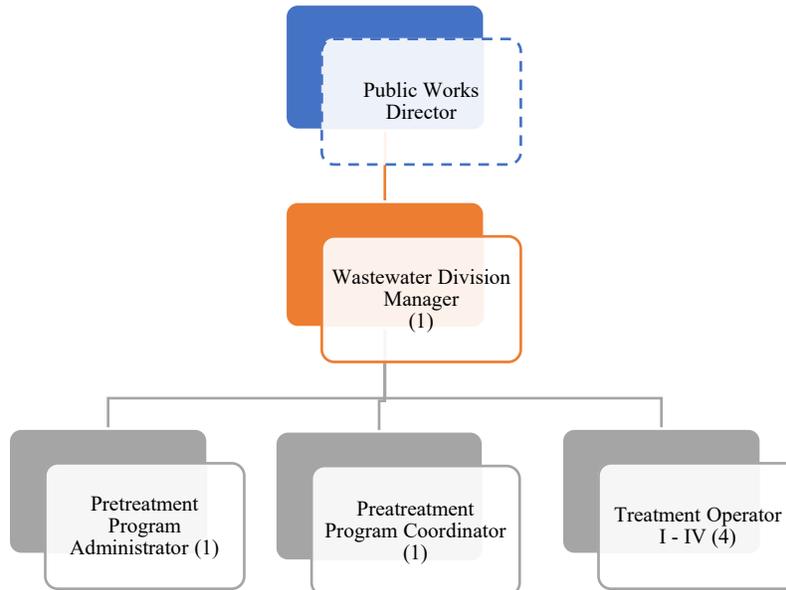
Residuals generated from the wastewater treatment process are treated in anaerobic digesters. They are then combined with tree trimmings and converted into environmentally friendly compost. Composting of wastewater residuals is a bio-thermal aerobic process that decomposes the organic portion of the residuals. This compost is provided free of cost to the public at the Spring Street’s Compost Facility. During 2024, 475 dry tons of compost was provided to the public.

Budget Comments: Construction and chemical prices continue to increase every year due to inflation. We are continuing to explore alternatives that might be less expensive compared to traditional materials and construction costs. The possibility of tariffs are continuing to be a concern as well. The increase in FTE’s are the Pretreatment Program Administrator and the Pretreatment Coordinator that were previously split with the Collections Division.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	6.00	6.00	6.00	6.00	7.00	7.00
Actual FTE	6.00	6.00	7.00	6.00		

Organizational Chart



Wastewater Fund / Treatment Division

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements:						
Personnel Services						
Salaries	\$ 915,651	\$ 1,004,412	\$ 1,133,325	\$ 1,324,625	\$ 1,324,625	\$ 1,324,625
Benefits	376,178	514,137	475,050	623,025	623,025	623,025
Personnel services total:	1,291,830	1,518,549	1,608,375	1,947,650	1,947,650	1,947,650
Materials & Services						
Professional service contracts	16,482	240,206	30,000	367,425	367,425	367,425
Utilities	1,009,788	1,424,334	1,632,850	2,155,725	2,155,725	2,155,725
Maintenance & repairs	293,192	295,254	402,200	442,000	442,000	442,000
Leases	6,543	-	5,000	5,000	5,000	5,000
Insurance	38,416	49,059	65,225	98,150	98,150	98,150
Communications	26,965	31,232	39,000	39,000	39,000	39,000
Advertising	512	79	-	4,000	4,000	4,000
Travel & training	11,185	16,738	32,000	45,000	45,000	45,000
Supplies	372,453	482,489	582,600	702,600	702,600	702,600
Non-capital equipment	29,801	30,062	91,000	94,000	94,000	94,000
Other materials & services	180	731	1,000	1,000	1,000	1,000
Internal charges for services	1,220,141	1,377,480	1,404,450	1,617,775	1,617,775	1,617,775
Franchise fees	257,308	295,985	331,250	329,125	329,125	329,125
Pretreatment expenses	83,693	123,370	110,000	400,000	400,000	400,000
Licenses & permits	52,513	65,103	72,000	80,000	80,000	80,000
Materials & services total:	3,419,172	4,432,122	4,798,575	6,380,800	6,380,800	6,380,800
Capital Outlay						
Facilities	10,798,719	27,247,562	20,155,000	20,015,000	20,015,000	20,015,000
Equipment	187,378	62,529	84,900	270,000	270,000	270,000
Vehicles	-	371,237	45,000	-	-	-
Intangibles	-	-	-	130,000	130,000	130,000
Capital outlay total:	10,986,097	27,681,328	20,284,900	20,415,000	20,415,000	20,415,000
Total requirements:	\$ 15,697,098	\$ 33,631,999	\$ 26,691,850	\$ 28,743,450	\$ 28,743,450	\$ 28,743,450

WASTEWATER - TREATMENT
Capital Outlay Schedule
2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Buildings & Facilities			
Lab Counter Replacement	\$ 15,000	\$ -	\$ 15,000
Treatment Plant Upgrade	6,000,000	14,000,000	20,000,000
Total Buildings & Facilities	6,015,000	14,000,000	20,015,000
Equipment			
Bisulfite Tank Replacement	25,000	-	25,000
Flatbed Truck	65,000	-	65,000
Hypochlorite Programable Logic Controller Replace	-	120,000	120,000
Spring Street Storm Pump Station Rehab	60,000	-	60,000
Total Equipment	150,000	120,000	270,000
Intangibles			
Rockwell Automation Tech Support & Inventory Plus	130,000	-	130,000
Total Intangibles	130,000	-	130,000
Total Wastewater - Treatment	\$ 6,295,000	\$ 14,120,000	\$ 20,415,000

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Wastewater Fund Stormwater Department

Appropriated: \$ 107,250

Description: The Stormwater Department Collection System consists of approximately 1600 Catch Basins, 110 miles of pipe and 4 Stormwater Pump Stations. The City Stormwater system collects and transports water throughout the City and discharges it into several receiving waters. Stormwater runoff is generated from rain and snowmelt that flows over land or impervious surfaces (e.g., paved streets, parking lots, building rooftops) and does not soak into the ground. The runoff picks up pollutants such as trash, chemicals, oils, and dirt/sediment that can harm our rivers, streams, lakes, and coastal waters. To protect these resources, communities, construction companies, industries, and others use stormwater controls, known as best management practices (BMPs). These BMPs filter pollutants and/or prevent pollution by controlling it at its source.

Budget Comments: We are continuing to track stormwater expenses to help with any needed grant or loan funding in the future.

Wastewater Fund / Stormwater Division Requirements

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Materials & Services						
Utilities	\$ -	\$ -	\$ 11,000	\$ 5,700	\$ 5,700	\$ 5,700
Maintenance & repairs	-	-	35,000	-	-	-
Insurance	-	-	-	75	75	75
Internal charges for services	-	-	-	1,475	1,475	1,475
Materials & services total:	-	-	46,000	7,250	7,250	7,250
Capital Outlay						
Infrastructure	-	-	75,000	50,000	50,000	50,000
Equipment	-	-	250,000	50,000	50,000	50,000
Capital outlay total:	-	-	325,000	100,000	100,000	100,000
Total requirements:	\$ -	\$ -	\$ 371,000	\$ 107,250	\$ 107,250	\$ 107,250

WASTEWATER - STORMWATER Capital Outlay Schedule 2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Infrastructure			
North Hills Detention Pond Repair	\$ 50,000	\$ -	\$ 50,000
Equipment			
Bismark Storm Lift Station Upgrade	-	50,000	50,000
Total Wastewater - Stormwater	\$ 50,000	\$ -	\$ 50,000

Wastewater Fund / Unallocated Requirements

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements:						
Debt service						
Debt principal	\$ 1,426,824	\$ 1,490,834	\$ 2,545,325	\$ 2,518,550	\$ 2,518,550	\$ 2,518,550
Debt interest	191,155	524,643	2,590,150	3,890,950	3,890,950	3,890,950
Debt service total:	<u>1,617,979</u>	<u>2,015,477</u>	<u>5,135,475</u>	<u>6,409,500</u>	<u>6,409,500</u>	<u>6,409,500</u>
Reserved for future	-	-	9,260,275	5,888,200	5,888,200	5,888,200
Ending balance	<u>\$ 11,530,577</u>	<u>\$ 8,487,288</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated total:	<u>13,148,556</u>	<u>10,502,765</u>	<u>14,395,750</u>	<u>12,297,700</u>	<u>12,297,700</u>	<u>12,297,700</u>
Wastewater Fund total requirements:	<u><u>\$ 34,916,135</u></u>	<u><u>\$ 51,628,301</u></u>	<u><u>\$ 50,600,175</u></u>	<u><u>\$ 50,663,775</u></u>	<u><u>\$ 50,663,775</u></u>	<u><u>\$ 50,663,775</u></u>

Water Fund

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

Total Resources: \$37,667,775
 Appropriated \$36,314,600
 Reserved: \$ 1,353,175
 Total Requirement: \$37,667,775

Water Fund Resources

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Resources:						
Net working capital	\$ 6,074,620	\$ 8,530,410	\$ 10,786,050	\$ 7,566,675	\$ 7,566,675	\$ 7,566,675
Intergovernmental	5,254	89,680	-	-	-	-
Charges for services	17,277,461	18,441,912	21,016,625	22,056,775	22,056,775	22,056,775
Investment income	631,361	(140,648)	523,450	787,850	787,850	787,850
Internal charges for services	789,875	847,400	929,950	1,045,725	1,045,725	1,045,725
Other revenues	501,204	627,803	579,875	1,210,750	1,210,750	1,210,750
Other financing sources	875	17,055	5,011,425	5,000,000	5,000,000	5,000,000
Total resources:	\$ 25,280,649	\$ 28,413,612	\$ 38,847,375	\$ 37,667,775	\$ 37,667,775	\$ 37,667,775

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Water Fund Water Operations

Appropriated: \$ 28,605,100

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. Fourteen staff members operate and maintain the City’s public water system, consisting of: thirteen (13) wells, twenty-two (22) water storage reservoirs, twenty-four (24) pumping stations, 1260 fire hydrants 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.

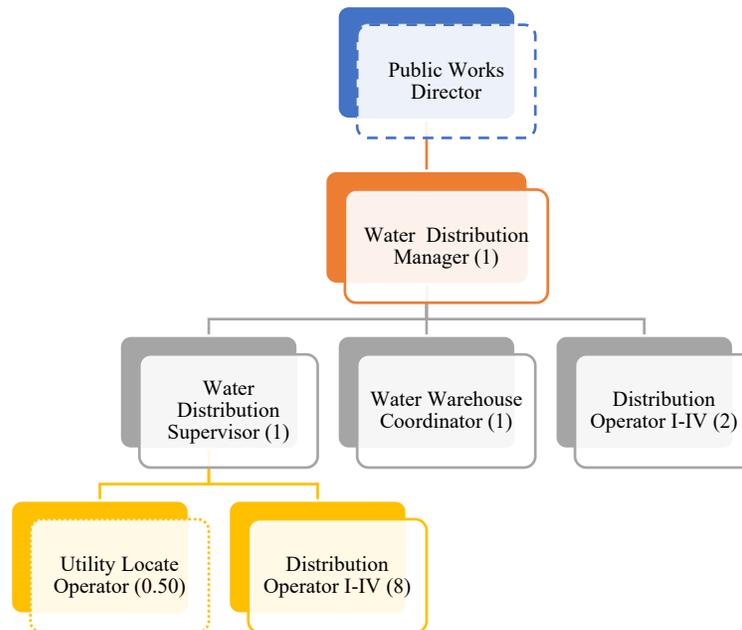
Some of the routine activities for the Water Division include, collecting and analyzing water samples to ensure regulatory compliance, monitoring facility operations, making operational changes to meet changing demands, and repairing and replacing infrastructure. These tasks are also supported by staff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

Budget Comments: Due to rising costs from vendors and the potential of tariffs, we have seen an increase in charges for supplies, maintenance costs, parts procurement, and equipment/vehicle maintenance. To keep the budget escalation to a minimum the decision was made to reduce the quantities of ten-year meters we will change out this biennium and extend the project completion by two years. The change will reallocate 30% of that line item to other GL accounts to help offset rising costs.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	13.50	13.50	13.50	13.50	13.50	13.50
Actual FTE	13.50	13.50	13.50	13.50		

Organizational Chart



Water Fund / Operations Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 1,708,653	\$ 1,704,973	\$ 1,885,075	\$ 2,126,200	\$ 2,126,200	\$ 2,126,200
Benefits	747,326	999,297	822,150	958,925	958,925	958,925
Personnel services total:	2,455,980	2,704,270	2,707,225	3,085,125	3,085,125	3,085,125
Materials & Services						
Professional service contracts	326,866	241,683	367,000	391,100	391,100	391,100
Utilities	1,144,670	1,216,909	1,534,850	1,770,700	1,770,700	1,770,700
Maintenance & repairs	1,528,740	1,388,713	3,018,200	2,679,250	2,679,250	2,679,250
Leases	1,362	2,848	3,500	3,500	3,500	3,500
Insurance	105,569	128,975	176,700	189,400	189,400	189,400
Communications	31,867	36,304	35,300	40,100	40,100	40,100
Advertising	14,526	13,469	16,400	21,900	21,900	21,900
Travel & training	51,549	50,114	84,000	93,600	93,600	93,600
Supplies	134,792	227,053	229,500	270,000	270,000	270,000
Non-capital equipment	67,327	61,615	74,000	140,000	140,000	140,000
Other materials & services	5,923	6,185	9,500	9,500	9,500	9,500
Internal charges for services	2,110,902	2,339,118	2,431,575	3,124,100	3,124,100	3,124,100
Franchise fees	242,525	265,490	294,850	319,825	319,825	319,825
Licenses & permits	2,477	1,925	2,000	2,000	2,000	2,000
Materials & services total:	5,769,096	5,980,401	8,277,375	9,054,975	9,054,975	9,054,975
Capital Outlay						
Facilities	-	-	12,000	-	-	-
Infrastructure	1,771,408	2,078,585	11,366,925	15,800,000	15,800,000	15,800,000
Equipment	588,455	455,915	-	535,000	535,000	535,000
Vehicles	90,184	218,768	281,975	-	-	-
Land	-	-	1,150,000	-	-	-
Intangibles	-	-	-	130,000	130,000	130,000
Capital outlay total:	2,450,046	2,753,268	12,810,900	16,465,000	16,465,000	16,465,000
Total requirements:	\$ 10,675,122	\$ 11,437,939	\$ 23,795,500	\$ 28,605,100	\$ 28,605,100	\$ 28,605,100

WATER OPERATIONS
Capital Outlay Schedule
2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Infrastructure			
6th Street Booster Replacement Project	\$ 3,500,000	\$ -	\$ 3,500,000
Balsam Orindale Watermain Extension	1,600,000	-	1,600,000
Balsam Well Rehabilitation Project	150,000	1,000,000	1,150,000
Center Reservoir Replacement	-	7,250,000	7,250,000
Homedale 8" Water Main Replacement Project	50,000	1,000,000	1,050,000
Source Water Development	-	1,250,000	1,250,000
Total Infrastructure	<u>5,300,000</u>	<u>10,500,000</u>	<u>15,800,000</u>
Equipment			
3/4-ton Heavy Duty Service Pickup	85,000	-	85,000
Conger 25 Maintenance and Warranty Plan	50,000	-	50,000
Water Tank Restoration	200,000	200,000	400,000
Total Equipment	<u>335,000</u>	<u>200,000</u>	<u>535,000</u>
Intangibles			
Rockwell Automation Tech Support & Inventory Plus	<u>130,000</u>	<u>-</u>	<u>130,000</u>
Total Water Operations	<u>\$ 5,765,000</u>	<u>\$ 10,700,000</u>	<u>\$ 16,465,000</u>

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Water Fund Utility Billing

Appropriated: \$ 3,480,300

Description: The City of Klamath Falls Utility Billing Division strives to give our community the best service we possibly can. This includes providing information about utility services, policies and procedures, and answering 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.

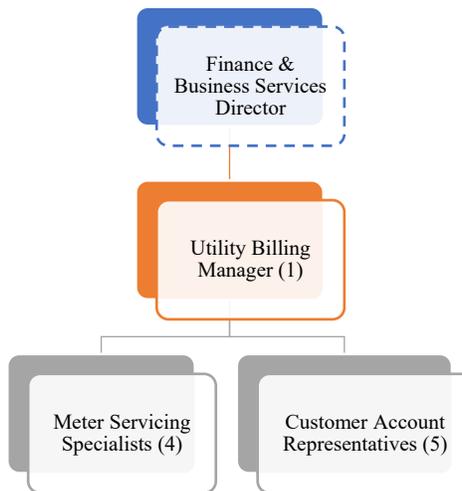
There are approximately 16,000 customers within the City utility system. On a monthly basis, approximately 2,500 customers come into the Utility Office to pay their bills or get questions answered regarding their account. We get an average of 195 phone calls per day and the meter staff do approximately 1500 service orders per month. City utilities include Water, Sewer, Street Lights, Geothermal, and Fire Protection services. To accomplish billing monthly, customers' meters are read once each month, by area, throughout the month. This means that customers receive their bills on different dates throughout the month and have different due dates.

Budget Comments: Credit card fees continue to increase. We are purchasing one truck for the Meter Service staff. We are going to be integrating into another software during this two year budget cycle and may have additional expenses for the software to work with the Sensus metering platform.

Position Details

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Budgeted FTE	10.00	10.00	10.00	10.00	10.00	10.00
Actual FTE	10.00	10.00	10.00	10.00		

Organizational Chart



Water Fund / Utility Billing Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Personnel Services						
Salaries	\$ 1,131,062	\$ 1,140,703	\$ 1,281,325	\$ 1,380,050	\$ 1,380,050	\$ 1,380,050
Benefits	531,215	736,927	637,225	740,950	740,950	740,950
Personnel services total:	<u>1,662,277</u>	<u>1,877,630</u>	<u>1,918,550</u>	<u>2,121,000</u>	<u>2,121,000</u>	<u>2,121,000</u>
Materials & Services						
Professional service contracts	454,828	715,049	940,000	946,000	946,000	946,000
Utilities	9,669	10,269	13,475	17,050	17,050	17,050
Maintenance & repairs	177,209	190,623	219,100	210,800	210,800	210,800
Leases	54,000	27,000	-	-	-	-
Insurance	10,920	12,458	16,000	18,450	18,450	18,450
Communications	13,568	14,911	17,700	18,400	18,400	18,400
Advertising	4,968	1,211	2,800	5,000	5,000	5,000
Travel & training	7,867	6,458	14,400	16,400	16,400	16,400
Supplies	28,783	38,302	42,900	47,000	47,000	47,000
Non-capital equipment	29,422	6,869	21,000	19,600	19,600	19,600
Other materials & services	2,107	396	500	700	700	700
Internal charges for services	6,793	9,166	9,500	9,700	9,700	9,700
Licenses & permits	-	-	200	200	200	200
Materials & services total:	<u>800,132</u>	<u>1,032,712</u>	<u>1,297,575</u>	<u>1,309,300</u>	<u>1,309,300</u>	<u>1,309,300</u>
Capital Outlay						
Facilities	-	-	50,000	-	-	-
Equipment	-	-	-	50,000	50,000	50,000
Vehicles	28,159	-	119,450	-	-	-
Capital outlay total:	<u>28,159</u>	<u>-</u>	<u>169,450</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Total requirements:	<u>\$ 2,490,568</u>	<u>\$ 2,910,342</u>	<u>\$ 3,385,575</u>	<u>\$ 3,480,300</u>	<u>\$ 3,480,300</u>	<u>\$ 3,480,300</u>

UTILITY BILLING
Capital Outlay Schedule
2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Equipment			
2026 F150 Meter Truck	\$ 50,000	\$ -	\$ 50,000
Total Utility Billing	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>

Water Fund Geothermal

Appropriated: \$1,669,375

Description: The Geothermal Division is responsible for operating and maintaining the City's geothermal system, consisting of two (2) wells, a single heat exchange facility, which includes three (3) district circulation pumps, and two (2) plate heat exchangers. There are also approximately four (4) miles of pipeline and five (5) sidewalk/bridge snowmelt systems.

Water Fund / Geothermal Division

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Materials & Services						
Professional service contracts	\$ 50,156	\$ 1,510	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Utilities	91,465	60,932	74,325	85,125	85,125	85,125
Maintenance & repairs	98,717	114,701	152,000	152,000	152,000	152,000
Insurance	5,016	6,264	8,925	11,850	11,850	11,850
Supplies	-	-	200	-	-	-
Non-capital equipment	814	1,468	2,000	5,000	5,000	5,000
Internal charges for services	103,106	62,388	77,075	49,200	49,200	49,200
Licenses & permits	45	45	200	200	200	200
Materials & services total:	<u>349,319</u>	<u>247,308</u>	<u>330,725</u>	<u>319,375</u>	<u>319,375</u>	<u>319,375</u>
Capital Outlay						
Facilities	-	-	50,000	100,000	100,000	100,000
Infrastructure	1,140,285	765,815	1,263,075	1,250,000	1,250,000	1,250,000
Equipment	5,150	-	-	-	-	-
Capital outlay total:	<u>1,145,435</u>	<u>765,815</u>	<u>1,313,075</u>	<u>1,350,000</u>	<u>1,350,000</u>	<u>1,350,000</u>
Total requirements:	\$ 1,494,754	\$ 1,013,123	\$ 1,643,800	\$ 1,669,375	\$ 1,669,375	\$ 1,669,375

GEOHERMAL Capital Outlay Schedule 2025-2027

ITEM	EXPENDITURE		
	2025-2026	2026-2027	Total
Buildings & Facilities			
Geo Heat Exchange Emergency Exit	\$ 100,000	\$ -	\$ 100,000
Infrastructure			
Geo Pipeline Replacement - 8th Street Phase 2	1,250,000	-	1,250,000
Total Geothermal	\$ 1,350,000	\$ -	\$ 1,350,000

Water Fund / Unallocated Requirements

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Debt service						
Debt principal	\$ 83,923	\$ 85,069	\$ 96,400	\$ 107,875	\$ 107,875	\$ 107,875
Debt interest	46,047	39,258	31,800	23,050	23,050	23,050
Debt service total:	129,970	124,327	128,200	130,925	130,925	130,925
Other Financing Use						
Inter-fund transfer out - General Fund	1,177,900	1,306,325	1,407,750	1,464,575	1,464,575	1,464,575
Inter-fund transfer out - Airport Fund	781,925	835,500	919,875	964,325	964,325	964,325
Other financing use total:	1,959,825	2,141,825	2,327,625	2,428,900	2,428,900	2,428,900
Reserved for future	-	-	7,566,675	1,353,175	1,353,175	1,353,175
Ending balance	8,530,410	10,786,056	-	-	-	-
Unallocated total:	10,620,205	13,052,208	10,022,500	3,913,000	3,913,000	3,913,000
Water Fund total requirements:	\$ 25,280,649	\$ 28,413,612	\$ 38,847,375	\$ 37,667,775	\$ 37,667,775	\$ 37,667,775

Other Funds

- Economic Development/Property Fund
- Capital Projects Fund
- Escrow Reserve Fund
- Debt Service Fund
- Basin Interagency Narcotics Enforcement Team (BINET) Fund
- Veterans Memorial Agency Fund

Economic Development/Property Fund

This fund accounts for the economic development activities of the City. Revenues include a lease with Blackman Farms and transfers from the General Fund of \$175,000.

Economic Development Fund

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources:						
Net working capital	\$ 320,624	\$ 379,326	\$ 224,200	\$ 153,875	\$ 153,875	\$ 153,875
Intergovernmental	260,696	334,738	420,000	-	-	-
Charges for services	24,653	25,744	24,000	52,150	52,150	52,150
Investment income	11,798	7,965	3,375	67,550	67,550	67,550
Other financing sources	621,000	365,000	1,925,000	175,000	175,000	175,000
Total resources:	\$ 1,238,771	\$ 1,112,773	\$ 2,596,575	\$ 448,575	\$ 448,575	\$ 448,575
	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements:						
Materials & Services						
Professional service contra	\$ 205,520	\$ 164,395	\$ 290,000	\$ -	\$ -	\$ -
Utilities	-	7,355	-	-	-	-
Maintenance & repairs	14,784	-	-	-	-	-
Advertising	-	150	400	-	-	-
Other materials & services	639,140	716,686	2,152,300	424,000	424,000	424,000
Materials & services total:	859,445	888,586	2,442,700	424,000	424,000	424,000
Reserved for future	-	-	153,875	24,575	24,575	24,575
Ending balance	379,326	224,188	-	-	-	-
Total requirements:	\$ 1,238,771	\$ 1,112,773	\$ 2,596,575	\$ 448,575	\$ 448,575	\$ 448,575

Capital Projects Fund

This fund is used to reserve amounts for future capital projects.

Capital Projects Fund						
	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources:						
Net working capital	\$ 15,040,328	\$ 15,234,703	\$ 15,378,650	\$ 3,496,175	\$ 3,496,175	\$ 3,496,175
Charges for services	108,000	54,000	-	-	-	-
Investment income	86,375	89,944	117,525	189,450	189,450	189,450
Total resources:	<u>\$ 15,234,703</u>	<u>\$ 15,378,647</u>	<u>\$ 15,496,175</u>	<u>\$ 3,685,625</u>	<u>\$ 3,685,625</u>	<u>\$ 3,685,625</u>
	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements:						
Inter-fund transfer out	\$ -	\$ -	\$ 12,000,000	\$ -	\$ -	\$ -
Reserved for future	-	-	3,496,175	3,685,625	3,685,625	3,685,625
Ending balance	15,234,703	15,378,647	-	-	-	-
Total requirements:	<u>\$ 15,234,703</u>	<u>\$ 15,378,647</u>	<u>\$ 15,496,175</u>	<u>\$ 3,685,625</u>	<u>\$ 3,685,625</u>	<u>\$ 3,685,625</u>

Escrow Reserve Fund

Budget Comments: Charges for Services is the Cogen effluent revenue. Other financing sources includes inter-fund loan repayments from the Lakefront Urban Renewal Fund, Town Center Urban Renewal Fund and Spring Street Urban Renewal Fund. The transfers out include an inter-fund loan with Spring Street Urban Renewal of \$550,000 and a transfer to the Wastewater Fund of \$1,079,575 for effluent costs.

Escrow Reserve Fund

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources:						
Net working capital	\$ 9,128,839	\$ 8,216,113	\$ 7,239,225	\$ 8,218,925	\$ 8,218,925	\$ 8,218,925
Charges for services	1,176,996	1,257,652	1,336,350	1,405,100	1,405,100	1,405,100
Investment income	364,627	2,478	839,400	950,250	950,250	950,250
Other financing sources	211,227	1,175,394	787,475	872,575	872,575	872,575
Total resources:	\$ 10,881,690	\$ 10,651,637	\$ 10,202,450	\$ 11,446,850	\$ 11,446,850	\$11,446,850

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements:						
Materials & Services						
Professional service contr	\$ 720	\$ 641	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
Inter-fund transfer out	2,664,857	3,411,773	1,981,525	1,629,575	1,629,575	1,629,575
Reserved for future	-	-	8,218,925	9,816,275	9,816,275	9,816,275
Ending balance	8,216,113	7,239,223	-	-	-	-
Total requirements:	\$ 10,881,690	\$ 10,651,637	\$ 10,202,450	\$ 11,446,850	\$ 11,446,850	\$11,446,850

Debt Service Fund

Budget Comments: The Debt Service Fund collects the property taxes levied for the General Obligation Bond on the Police Station.

Debt Service Fund

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources:						
Net working capital	\$ 29,538	\$ 40,065	\$ 41,975	\$ 22,875	\$ 22,875	\$ 22,875
Taxes previously levied	22,900	18,928	14,100	12,650	12,650	12,650
Investment income	5,494	7,085	9,725	14,700	14,700	14,700
Other financing sources	-	-	-	-	-	-
Total resources except taxes levied:	57,932	66,078	65,800	50,225	50,225	50,225
Taxes necessary to balance	-	-	461,300	502,600	502,600	502,600
Taxes collected in year levied	419,888	444,224	-	-	-	-
Total resources:	\$ 477,819	\$ 510,302	\$ 527,100	\$ 552,825	\$ 552,825	\$ 552,825
	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements:						
Debt service						
Debt principal	\$ 214,241	\$ 257,715	\$ 308,950	\$ 362,100	\$ 362,100	\$ 362,100
Debt interest	223,514	210,602	195,275	176,875	176,875	176,875
Debt service total:	437,754	468,317	504,225	538,975	538,975	538,975
Unappropriated	-	-	22,875	13,850	13,850	13,850
Ending balance	40,065	41,985	-	-	-	-
Total requirements:	\$ 477,819	\$ 510,302	\$ 527,100	\$ 552,825	\$ 552,825	\$ 552,825

**Basin Interagency Narcotics Enforcement Team
(BINET) Fund**

Budget Comment: This fund supports the efforts of the Basin Interagency Narcotics Enforcement Team (BINET). This biennium, the Police Department will account for the BINET expenses. \$10,000 of the forfeiture money from this fund will be transferred to the General Fund each year to help cover these expenses.

Basin Interagency Narcotics Enforcement Team (BINET) Fund

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Resources:						
Net working capital	\$ 70,903	\$ 85,177	\$ 65,200	\$ 45,250	\$ 45,250	\$ 45,250
Intergovernmental	14,715	-	-	-	-	-
Investment Income	22	22	50	50	50	50
Other revenues	330	-	-	-	-	-
Other financing sources	20,000	-	-	-	-	-
Total resources:	\$ 105,970	\$ 85,199	\$ 65,250	\$ 45,300	\$ 45,300	\$ 45,300

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Materials & Services						
Travel & training	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ -
Other materials & services	20,408	-	-	-	-	-
Materials & services total:	20,793	-	-	-	-	-
Inter-fund transfer out	-	20,000	20,000	20,000	20,000	20,000
Reserved for future	-	-	45,250	25,300	25,300	25,300
Ending balance	85,177	65,199	-	-	-	-
Total requirements:	\$ 105,970	\$ 85,199	\$ 65,250	\$ 45,300	\$ 45,300	\$ 45,300

Veterans Memorial Agency Fund

Budget Comments: The Veterans Memorial Committee continues to work on the 2nd phase of the memorial expansion.

Veterans Memorial Agency Fund

	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Resources:						
Net working capital	\$ 159,508	\$ 166,152	\$ 173,700	\$ 179,775	\$ 179,775	\$ 179,775
Investment income	4,839	5,930	6,075	11,400	11,400	11,400
Other revenues	4,200	5,000	4,000	4,000	4,000	4,000
Total resources:	\$ 168,547	\$ 177,082	\$ 183,775	\$ 195,175	\$ 195,175	\$ 195,175
	2019-2021	2021-2023	2023-2025	2025-2027	2025-2027	2025-2027
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Requirements:						
Materials & Services						
Maintenance & repairs	\$ -	\$ 1,150	\$ -	\$ -	\$ -	\$ -
Capital Outlay						
Infrastructure	2,395	2,223	4,000	4,000	4,000	4,000
Reserved for future	-	-	179,775	191,175	191,175	191,175
Ending balance	166,152	173,709	-	-	-	-
Total requirements:	\$ 168,547	\$ 177,082	\$ 183,775	\$ 195,175	\$ 195,175	\$ 195,175

Inactive Funds

Downtown Maintenance District Fund

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Resources:						
Net working capital	\$ 24,095	\$ 37,600	\$ 13,475	\$ -	\$ -	\$ -
Intergovernmental	6,265	40,090	-	-	-	-
Charges for services	176,287	177,947	-	-	-	-
Investment income	1,209	2,073	-	-	-	-
Other financing sources	115,650	131,000	-	-	-	-
Total resources:	\$ 323,506	\$ 388,710	\$ 13,475	\$ -	\$ -	\$ -

	2019-2021 Actual	2021-2023 Actual	2023-2025 Adopted	2025-2027 Proposed	2025-2027 Approved	2025-2027 Adopted
Requirements:						
Materials & Services						
Professional service contracts	\$ 109,745	\$ 151,376	\$ -	\$ -	\$ -	\$ -
Utilities	46,014	42,767	-	-	-	-
Maintenance & repairs	63,593	99,484	-	-	-	-
Insurance	6,165	7,784	-	-	-	-
Communications	2,441	2,230	-	-	-	-
Other materials & services	15,043	14,423	-	-	-	-
Internal charges for services	31,840	38,816	-	-	-	-
Materials & services total:	274,840	356,881	-	-	-	-
Capital Outlay						
Facilities	11,067	5,345	-	-	-	-
Infrastructure	-	13,032	-	-	-	-
Capital Outlay Total:	11,067	18,377	-	-	-	-
Inter-fund transfer out	-	-	13,475	-	-	-
Reserved for future	-	-	-	-	-	-
Ending balance	37,600	13,452	-	-	-	-
Total requirements:	\$ 323,507	\$ 388,710	\$ 13,475	\$ -	\$ -	\$ -

Resolutions, Public Notices, and Tax Certification

RESOLUTION NO. 25-08

**A RESOLUTION ADOPTING THE 2025-2027 BIENNIAL BUDGET
OF THE CITY OF KLAMATH FALLS, OREGON, MAKING APPROPRIATIONS
AND LEVYING TAXES**

WHEREAS, on May 15, 2025 the City of Klamath Falls Budget Committee conducted a public hearing on the 2025-2027 biennial budget document, as proposed by the City Manager, and all interested persons were afforded an opportunity to appear and be heard with respect to the proposed budget;

WHEREAS, on May 15, 2025 the City of Klamath Falls Budget Committee approved the 2025-2027 biennial budget document as presented and recommended its adoption by the Klamath Falls City Council;

WHEREAS, a summary of the approved budget for the City of Klamath Falls was duly published in the Herald and News, a newspaper of general circulation in the City on June 7, 2025;

WHEREAS, on June 16, 2025, the Klamath Falls City Council conducted a public hearing on the 2025-2027 biennial budget document as approved by the Budget Committee, and all interested persons were again afforded an opportunity to appear and be heard with respect to the approved budget; and NOW THEREFORE,

THE CITY OF KLAMATH FALLS RESOLVES AS FOLLOWS:

Section 1. Budget Adoption

The Klamath Falls City Council hereby adopts the 2025-2027 biennial budget, in the total amount of \$348,429,675. This budget is now on file in the City Recorder's Office at 500 Klamath Avenue in Klamath Falls, Oregon.

Section 2. Appropriations

The amounts shown below are hereby appropriated for the biennial budget beginning July 1, 2025, for the following purposes:

GENERAL FUND

Municipal Court	\$ 518,375
City Administration	2,263,125
Finance	2,299,075
Human Resources	839,475
Information Technology	2,746,950
Public Works Administration	1,401,825
Development Services	157,796,575
Police	18,875,700
Legislative	745,100
Maintenance	2,933,075
Facilities Maintenance	347,200
Parks	6,264,650
Ella Redkey Pool	1,769,200
Street Maintenance	15,901,625
Vehicle Maintenance	1,493,025
Right-of-Way	726,050
Downtown Maintenance	300,850
Debt Service	583,250
Transfer Out	805,000
Total General Fund Appropriations	<u>\$ 218,610,125</u>

AIRPORT FUND

Operations	\$ 5,264,100
FAA Grants	<u>9,810,750</u>
Total Airport Fund Appropriations	<u>\$ 15,074,850</u>

PARKING FUND

Parking	\$ 829,500
Total Parking Fund Appropriations	<u>\$ 829,500</u>

WASTEWATER FUND

Collections	\$ 9,515,375
Treatment	28,743,450
Stormwater	107,250
Debt Service	6,409,500
Total Wastewater Fund Appropriations	<u>\$ 44,775,575</u>

WATER FUND

Operations	\$ 28,605,100
Utility Billing	3,480,300
Geothermal	1,669,375
Debt Service	130,925
Transfers Out	<u>2,428,900</u>
Total Water Fund Appropriations	\$ 36,314,600

ECONOMIC DEVELOPMENT/PROPERTY FUND

Economic Development/Property	\$ 424,000
Total Economic Development/Property Fund Appropriations	\$ <u>424,000</u>

ESCROW RESERVE FUND

Escrow Reserve	\$ 1,000
Transfers Out	\$ <u>1,629,575</u>
Total Escrow Reserve Fund Appropriations	\$ 1,630,575

DEBT SERVICE FUND

Debt Service	\$ <u>538,975</u>
Total Debt Service Fund Appropriations	\$ 538,975

BINET FUND

Transfers Out	\$ <u>20,000</u>
Total BINET Fund Appropriations	\$ 20,000

VETERAN'S MEMORIAL AGENCY FUND

Veteran's Memorial	\$ <u>4,000</u>
Total Veteran's Memorial Agency Fund Appropriations	\$ 4,000

Total Appropriations, All Funds	\$ 318,222,200
Total Unappropriated and Reserve Amounts, All Funds	<u>30,207,475</u>
TOTAL ADOPTED BUDGET	\$ 348,429,675

Section 3. Levy of Taxes

The City Council of the City of Klamath Falls hereby imposes the ad valorem property taxes for tax year 2025-2026 upon the assessed value of all taxable property within the district at a rate of \$5.4423 per \$1,000 of assessed value for permanent tax rate and in the amount of \$265,000 for debt service for general obligation bonds. The taxes imposed are hereby categorized for purposes of Article XI section 11b as:

	General government	Excluded from limitation
Permanent rate tax	\$5.4423/\$1,000	
General obligation bond		\$ 265,000

The City Council of the City of Klamath Falls hereby imposes the ad valorem property taxes for tax year 2024-2025 upon the assessed value of all taxable property within the district at a rate of \$5.4423 per \$1,000 of assessed value for permanent tax rate and in the amount of \$275,000 for debt service for general obligation bonds. The taxes imposed are hereby categorized for purposes of Article XI section 11b as:

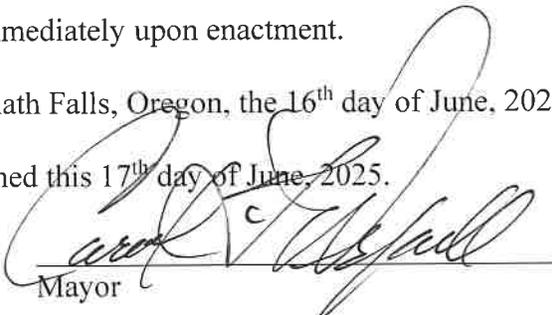
	General government	Excluded from limitation
Permanent rate tax	\$5.4423/\$1,000	
General obligation bond		\$ 275,000

Section 4.

This Resolution shall become effective immediately upon enactment.

Passed by the Council of the City of Klamath Falls, Oregon, the 16th day of June, 2025.

Presented to the Mayor, approved and signed this 17th day of June, 2025.



 Mayor

ATTEST:


 City Recorder

STATE OF OREGON)
 COUNTY OF KLAMATH)ss.
 CITY OF KLAMATH FALLS)

I, _____, City Recorder for the City of Klamath Falls, Oregon, do hereby certify that the foregoing is a true and correct copy of a Resolution duly adopted by the Council of the City of Klamath Falls, Oregon, at the meeting held on the 16th day of June, 2025, and thereafter approved and signed by the Mayor and attested by the City Recorder.

 City Recorder

RESOLUTION NO. 25-09

**A RESOLUTION FOR THE RECEIPT OF
2025/2026 AND 2026/2027 STATE REVENUE SHARING FUNDS**

WHEREAS, ORS 221.770 provides for the distribution of certain state revenues to cities in the form of State Revenue Sharing;

WHEREAS, ORS 221.770 requires the City to annually notify the State of Oregon of the City's election to use State Revenue Sharing funds for the coming fiscal year, and although the City has adopted a Biennial Budget for Fiscal Years 2025/2026 and 2026/2027, it will still provide notification to the State on the required annual basis;

WHEREAS, in compliance with ORS 221.770, and after adequate public notice, the City has held two public hearings; one before the Budget Committee on May 15, 2025 and one before the City Council on June 16, 2025, at which citizens were given the opportunity to provide oral and written comments on proposed uses of the State Revenue Sharing distribution;

WHEREAS, for fiscal years 2025/2026 and 2026/2027, the City will use the proposed revenue sharing dollars for various general government purposes; and NOW THEREFORE,

THE CITY OF KLAMATH FALLS RESOLVES AS FOLLOWS:

Section 1

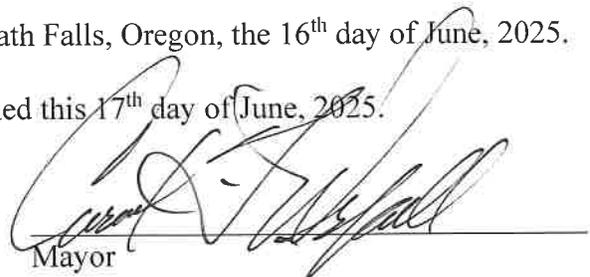
Pursuant to ORS 221.770, the City hereby elects to receive state revenues for Fiscal Years 2025/2026 and 2026/2027 to be used for various general government purposes.

Section 2

This Resolution shall become effective immediately upon enactment.

Passed by the Council of the City of Klamath Falls, Oregon, the 16th day of June, 2025.

Presented to the Mayor, approved and signed this 17th day of June, 2025.



Mayor

ATTEST:



City Recorder

STATE OF OREGON)
COUNTY OF KLAMATH)ss.
CITY OF KLAMATH FALLS)

I, _____, City Recorder for the City of Klamath Falls, Oregon, do hereby certify that the foregoing is a true and correct copy of a Resolution duly adopted by the Council of the City of Klamath Falls, Oregon, at the meeting held on the 16th day of June, 2025 and thereafter approved and signed by the Mayor and attested by the City Recorder.

City Recorder

RESOLUTION NO. 25-12

**A RESOLUTION AMENDING RESOLUTION NO. 25-08 TO MAKE SCRIVENER'S
CORRECTIONS: ADOPTING THE 2025-2027 BIENNIAL BUDGET
OF THE CITY OF KLAMATH FALLS, OREGON, MAKING APPROPRIATIONS
AND LEVYING TAXES**

WHEREAS, on May 15, 2025 the City of Klamath Falls Budget Committee conducted a public hearing on the 2025-2027 biennial budget document, as proposed by the City Manager, and all interested persons were afforded an opportunity to appear and be heard with respect to the proposed budget;

WHEREAS, on May 15, 2025 the City of Klamath Falls Budget Committee approved the 2025-2027 biennial budget document as presented and recommended its adoption by the Klamath Falls City Council;

WHEREAS, a summary of the approved budget for the City of Klamath Falls was duly published in the Herald and News, a newspaper of general circulation in the City on June 7, 2025;

WHEREAS, on June 16, 2025, the Klamath Falls City Council conducted a public hearing on the 2025-2027 biennial budget document as approved by the Budget Committee, and all interested persons were again afforded an opportunity to appear and be heard with respect to the approved budget; and NOW THEREFORE,

THE CITY OF KLAMATH FALLS RESOLVES AS FOLLOWS:

Section 1. Budget Adoption

The Klamath Falls City Council hereby adopts the 2025-2027 biennial budget, in the total amount of \$348,429,675. This budget is now on file in the City Recorder's Office at 500 Klamath Avenue in Klamath Falls, Oregon.

Section 2. Appropriations

The amounts shown below are hereby appropriated for the biennial budget beginning July 1, 2025, for the following purposes:

GENERAL FUND

Municipal Court	\$ 518,375
City Administration	2,263,125
Finance	2,299,075
Human Resources	839,475
Information Technology	2,746,950
Public Works Administration	1,401,825
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Debt Service	583,250
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Total General Fund Appropriations	<u>\$ 218,610,125</u>

AIRPORT FUND

Operations	\$ 5,264,100
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PARKING FUND

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Debt Service	<u>6,409,500</u>
Total Wastewater Fund Appropriations	<u>\$ 44,775,575</u>

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Utility Billing	3,480,300
Geothermal	1,669,375
Debt Service	130,925
Transfers Out	<u>2,428,900</u>
Total Water Fund Appropriations	\$ 36,314,600

ECONOMIC DEVELOPMENT/PROPERTY FUND

Economic Development/Property	\$ 424,000
Total Economic Development/Property Fund Appropriations	<u>\$ 424,000</u>

ESCROW RESERVE FUND

Escrow Reserve	\$ 1,000
Transfers Out	<u>\$ 1,629,575</u>
Total Escrow Reserve Fund Appropriations	\$ 1,630,575

DEBT SERVICE FUND

Debt Service	<u>\$ 538,975</u>
Total Debt Service Fund Appropriations	\$ 538,975

BINET FUND

Transfers Out	<u>\$ 20,000</u>
Total BINET Fund Appropriations	\$ 20,000

VETERAN'S MEMORIAL AGENCY FUND

Veteran's Memorial	<u>\$ 4,000</u>
Total Veteran's Memorial Agency Fund Appropriations	\$ 4,000

Total Appropriations, All Funds	\$ 318,222,200
Total Unappropriated and Reserve Amounts, All Funds	<u>30,207,475</u>
TOTAL ADOPTED BUDGET	\$ 348,429,675

Section 3. Levy of Taxes

The City Council of the City of Klamath Falls hereby imposes the ad valorem property taxes for tax year 2025-2026 upon the assessed value of all taxable property within the district at a rate of \$5.4423 per \$1,000 of assessed value for permanent tax rate and in the amount of \$265,000 for debt service for general obligation bonds. The taxes imposed are hereby categorized for purposes of Article XI section 11b as:

	General government	Excluded from limitation
Permanent rate tax	\$5.4423/\$1,000	
General obligation bond		\$ 265,000

The City Council of the City of Klamath Falls hereby imposes the ad valorem property taxes for tax year 2026-2027 upon the assessed value of all taxable property within the district at a rate of \$5.4423 per \$1,000 of assessed value for permanent tax rate and in the amount of \$275,000 for debt service for general obligation bonds. The taxes imposed are hereby categorized for purposes of Article XI section 11b as:

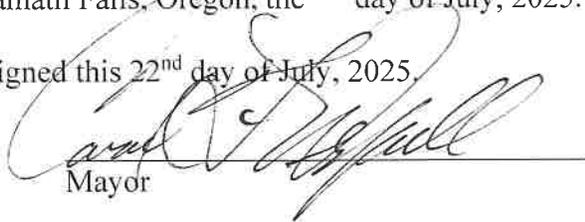
	General government	Excluded from limitation
Permanent rate tax	\$5.4423/\$1,000	
General obligation bond		\$ 275,000

Section 4.

This Resolution shall become effective immediately upon enactment.

Passed by the Council of the City of Klamath Falls, Oregon, the 21st day of July, 2025.

Presented to the Mayor, approved and signed this 22nd day of July, 2025.



 Mayor

ATTEST:


 City Recorder

STATE OF OREGON)
 COUNTY OF KLAMATH)ss.
 CITY OF KLAMATH FALLS)

I, _____, City Recorder for the City of Klamath Falls, Oregon, do hereby certify that the foregoing is a true and correct copy of a Resolution duly adopted by the Council of the City of Klamath Falls, Oregon, at the meeting held on the 21st day of July, 2025, and thereafter approved and signed by the Mayor and attested by the City Recorder.

 City Recorder

**AFFIDAVIT OF PUBLICATION
STATE OF OREGON,
COUNTY OF KLAMATH**

I, Juan Salazar, Manager, being duly sworn, depose and say that I am the principle clerk of the publisher of the Herald and News a newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at 2701 Foothills Blvd, Klamath Falls, OR 97601 in the aforesaid county and state: that I know from my personal knowledge that the Legal # 25205 Budget Meeting 5/15/25 a printed copy of which is hereto annexed, was published in the entire issue of said newspaper for: 1

Insertion(s) in the following issues: 05/07/25

Total Cost: \$153.58

Juan Salazar

Subscribed and sworn by Juan Salazar before me on: On 18th day of May, in the year of 2025

[Signature]

Notary Public of Oregon

My commission expires June 6, 2028



NOTICE OF CITY OF KLAMATH FALLS BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the City of Klamath Falls, Klamath County, State of Oregon, to discuss the Biennial Budget for the fiscal years July 1, 2025 to June 30, 2027 will be held in the City Council Chambers at 500 Klamath Avenue, Klamath Falls, Oregon. Public access to the meeting will also be made available via a Zoom Meeting Link as requested and with a Livestream of the meeting on YouTube also occurring. The meeting will take place on May 15, 2025 beginning at 9:00 a.m. until completed. The purpose of the meeting is to receive the Budget Message and to receive comment from the public on the proposed Budget. A copy of the Budget document may be inspected or obtained on or after May 8, 2025 at the City Administration Building, 500 Klamath Avenue, Klamath Falls, Oregon, between the hours of 8:00 to 5:00 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Discussion will be held on State Revenue Sharing regarding possible use of funds. This Notice will also be posted on the City's website at www.klamathfalls.city beginning May 5, 2025.

Any person may appear at the meeting or join on-line and discuss the proposed programs with the Budget Committee. Disabled persons or persons desiring to attend via the Zoom Meeting Link may call the City Recorder's office at 541-883-5325 or email the City Recorder at cityrecorder@klamathfalls.city by 1:00pm on May 14th for necessary arrangements. Hearing Impaired persons desiring information may call the City's TDD line at 541-883-5324.

Nickole Barrington
City Recorder
#25205 May 7, 2025



- Seasonal Pedlet Program
- Downtown Parks & Events
- Scarecrow Row
- Third Thursdays
- Klamath Piano Project

Home > News Flash

City News

Posted on: May 5, 2025

Hearing Notices:

**NOTICE OF CITY OF KLAMATH FALLS
BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the City of Klamath Falls, Klamath County, State of Oregon, to discuss the Biennial Budget for the fiscal years July 1, 2025 to June 30, 2027 will be held in the City Council Chambers at 500 Klamath Avenue, Klamath Falls, Oregon. Public access to the meeting will also be made available via a Zoom Meeting Link as requested and with a Livestream of the meeting on YouTube also occurring. The meeting will take place on May 15, 2025 beginning at 9:00 a.m. until completed. The purpose of the meeting is to receive the Budget Message and to receive comment from the public on the proposed Budget. A copy of the Budget document may be inspected or obtained on or after May 8, 2025 at the City Administration Building, 500 Klamath Avenue, Klamath Falls, Oregon, between the hours of 8:00 to 5:00 p.m. This is a public meeting where deliberation of the Budget Committee will take place. Discussion will be held on State Revenue Sharing regarding possible use of funds. This Notice will also be posted on the City's website at www.klamathfalls.city beginning May 5, 2025.

Any person may appear at the meeting or join on-line and discuss the proposed programs with the Budget Committee. Disabled persons or persons desiring to attend via the Zoom Meeting Link may call the City Recorder's office at 541-883-5325 or email the City Recorder at cityrecorder@klamathfalls.city by 1:00pm on May 14th for necessary arrangements. Hearing Impaired persons desiring information may call the City's TDD line at 541-883-5324.

Nickole Barrington
City Recorder

Newspaper PUBLISH Date: May 7, 2025

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- City News
- Home - Spotlight
- 2024 - Home

FORM LB-1 NOTICE OF BUDGET HEARING			
<p>A public meeting of the City Council of the City of Klamath Falls, Oregon will be held on June 16, 2025 at 7:00 pm in the Council Chambers of the City Hall Administration Building, 500 Klamath Avenue, Klamath Falls, Oregon. The purpose of this meeting is to discuss the budget for the biennium fiscal years beginning July 1, 2025 as approved by the City of Klamath Falls Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the office of the City Recorder in City Hall Administration, between the hours of 7:30 a.m. and 5:30 p.m. Monday - Thursday or 7:30 a.m. and 11:30 a.m. on Friday or online at https://www.klamathfalls.city/191/Finance. This budget is for a biennial budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. Disabled persons desiring to attend may call 541-883-5316 for necessary arrangements. Hearing impaired persons desiring information may call the City's TDD/TTY line at 541-883-5324.</p>			
Contact: Nickole Barrington, City Recorder		Telephone: 541-883-5325 Email: nbarrington@klamathfalls.city	
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021-2023	Adopted Budget This Biennium 2023-2025	Approved Budget Next Biennium 2025-2027
Beginning Fund Balance/Net Working Capital	63,420,575	65,759,150	43,190,775
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	47,232,072	54,114,800	56,113,275
Federal, State and all Other Grants, Gifts, Allocations and Donations	27,581,011	84,928,900	184,253,575
Revenue from Bonds and Other Debt	22,696,279	13,787,475	25,872,575
Interfund Transfers / Internal Service Reimbursements	9,742,903	23,758,625	12,490,850
All Other Resources Except Current Year Property Taxes	1,960,624	5,645,075	6,904,425
Current Year Property Taxes Estimated to Be Received	16,675,628	17,732,200	19,604,200
Total Resources	189,309,093	265,226,225	348,429,675
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	36,303,452	38,784,100	44,081,850
Materials and Services	24,993,289	35,051,175	37,703,100
Capital Outlay	53,637,454	125,064,350	223,891,125
Debt Service	3,191,186	6,352,500	7,662,650
Interfund Transfers	5,924,598	17,283,325	4,883,475
Contingencies	0	0	0
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	65,259,113	42,590,775	30,207,475
Total Requirements	189,309,093	265,226,225	348,429,675
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM			
Name of Organizational Unit or Program FTE for that unit or program			
Municipal Court	441,130	486,575	518,375
FTE	2.13	3.20	2.20
City Administration	1,657,407	2,072,200	2,263,125
FTE	5.00	5.00	5.00
Finance	1,625,571	1,941,325	2,299,075
FTE	6.50	6.50	6.50
Human Resources	615,293	758,725	839,475
FTE	2.00	2.00	2.00
Information Technology	1,624,411	2,408,150	2,746,950
FTE	5.00	5.00	5.00
Public Works Administration	1,056,973	1,405,475	1,401,825
FTE	3.00	3.00	3.00
Development Services	2,512,726	22,472,175	157,796,575
FTE	10.00	11.00	11.00
Police	15,126,009	17,266,375	18,875,700
FTE	44.50	44.50	44.50
Legislative	588,703	646,150	745,100
FTE	1.70	1.70	1.70
Maintenance Services	2,316,489	2,550,400	2,933,075
FTE	9.00	10.00	10.00
Facilities Maintenance	230,703	360,375	347,200
FTE	0.00	0.00	0.00
Parks	3,775,267	6,694,475	6,264,650
FTE	6.00	6.00	6.00
Pool	1,316,091	1,904,950	1,769,200
FTE	8.20	7.50	7.50
Streets	11,728,099	12,875,375	15,901,625
FTE	10.00	10.00	10.00
Vehicle Maintenance	599,881	725,525	1,494,025
FTE	2.00	2.00	2.00
Right-of-Way	435,370	694,350	726,050
FTE	0.00	0.00	0.00
Downtown Maintenance District	375,257	491,375	300,850
FTE	0.00	0.00	0.00
Airport Operations	2,436,689	39,964,975	5,264,100
FTE	5.00	5.00	5.00
Airport-FAA Grants	8,911,827	15,230,850	9,810,750
FTE	0.00	0.00	0.00
Parking	180,766	471,875	829,500
FTE	0.25	0.50	0.50
Economic Development	888,586	2,442,700	424,000
FTE	0.00	0.00	0.00
Escrow Reserve	641	2,000	3,000
FTE	0.00	0.00	0.00
Wastewater-Collections	7,493,537	9,141,575	9,515,375
FTE	7.50	8.50	8.50
Wastewater-Treatment	33,631,999	26,691,850	28,743,450
FTE	6.00	6.00	6.00
Wastewater-Stormwater	0.00	371,000.00	107,250
FTE	0.00	0.00	0.00
Water-Operations	11,437,939	23,795,500	28,605,100
FTE	13.50	13.50	13.50
Water-Utility Billing	2,910,342	3,385,575	3,480,300
FTE	10.00	10.00	10.00
Water-Geothermal	1,013,122	1,643,800	1,669,375
FTE	0.00	0.00	0.00
BINET	0	0.00	0.00
FTE	0.00	0.00	0.00
Veterans Memorial	3,373	4,000	4,000
FTE	0.00	0.00	0.00
Not Allocated to Organizational Unit or Program	74,374,897	66,326,600	47,753,600
Total Requirements	189,309,093	265,226,225	348,429,675
Total FTE	157.28	159.90	159.90
STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING			
<p>The City has budgeted \$156,995,675 in Intergovernmental revenue and \$153,795,675 in capital outlay for the Air National Guard projects that are being managed by the Development Services Department of the General Fund. The General Fund Streets Division has \$2,328,000 budgeted for a Laguna/Old Fort Road project with \$2,088,914 in funding from a Safe Routes to School grant and \$2,500,000 budgeted for intersection improvements in downtown and 6th and East Main with \$2,000,000 in funding from a Safe Streets for all Grant. The City has budgeted \$9,810,075 for Taxiway F and the associated FAA grant of \$8,635,075. The Wastewater Fund will use an additional \$14,000,000 of loan funds along with a \$7,000,000 transfer from the Capital Projects Fund to cover expenses for the treatment plant upgrade. The Water Fund has \$7,250,000 budgeted for the Center Reservoir replacement project, which will be partially funded by a \$5,000,000 transfer from the Capital Project Fund. Additional detail on changes can be found in the budget document at https://www.klamathfalls.city/191/Finance.</p>			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2021-2023	Rate or Amount Imposed This Biennium 2023-2025	Rate or Amount Approved Next Biennium 2025-2027
Permanent Rate Levy (rate limit 5.4423 per \$1,000)	5.4423	5.4423	5.4423
Levy For General Obligation Bonds	475.000	495.000	540.000
STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$3,190,249	\$0	
Other Bonds	\$1,050,000	\$0	
Other Borrowings	\$50,609,217	\$14,000,000	
Total	\$54,849,466	\$14,000,000	

**AFFIDAVIT OF PUBLICATION
STATE OF OREGON,
COUNTY OF KLAMATH**

I, Marna Batsell, Account Executive, being duly sworn, depose and say that I am the principle clerk of the publisher of the Herald and News a newspaper in general circulation, as defined by Chapter 193 ORS, printed and published at 2701 Foothills Blvd, Klamath Falls, OR 97601 in the aforesaid county and state: that I know from my personal knowledge that the

Legal # 25284 LB-1 2025/2026

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

Insertion(s) in the following issues: 06/07/25

Total Cost: \$868.59

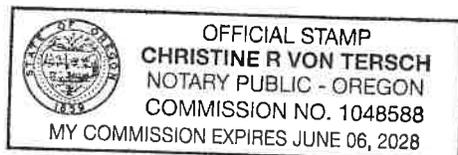


Subscribed and sworn by Marna Batsell before me on: On
11th day of June, in the year of 2025



Notary Public of Oregon

My commission expires June 6, 2028



Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment, or Charge on Property

FORM OR-LB-50 2025–2026

To assessor of Klamath County

Check here if this is an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions.

The City of Klamath Falls District name has the responsibility and authority to place the following property tax, fee, charge, or assessment on the tax roll of Klamath County name County. The property tax, fee, charge, or assessment is categorized as stated by this form.

<u>PO Box 237</u> <small>Mailing address of district</small>	<u>Klamath Falls</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97601</u> <small>ZIP code</small>	<u>07/10/2025</u> <small>Date submitted</small>
<u>Jessica Lindsay</u> <small>Contact person</small>	<u>Finance Director</u> <small>Title</small>	<u>541-883-5354</u> <small>Daytime telephone number</small>	<u>jlindsay@klamathfalls.city</u> <small>Contact person e-mail address</small>	

CERTIFICATION— You **must** check one box if you are subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

	Subject to General Government Limits	
	Rate —or—	Dollar Amount
1. Rate per \$1,000 or total dollar amount levied (within permanent rate limit) ... 1	5.4423	
2. Local option operating tax2		Excluded from Measure 5 Limits
3. Local option capital project tax3		
4. City of Portland Levy for pension and disability obligations4		Dollar Amount of Bond Levy
5a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....5a		
5b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 5b		265,000
5c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b).....5c		265,000

PART II: RATE LIMIT CERTIFICATION

6. Permanent rate limit in dollars and cents per \$1,000.....6	
7. Election date when your new district received voter approval for your permanent rate limit7	
8. Estimated permanent rate limit for newly merged/consolidated district.....8	

PART III: SCHEDULE OF LOCAL OPTION TAXES— Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters

PART IV: SPECIAL ASSESSMENTS, FEES, AND CHARGES*

Description	ORS Authority**	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1			
2			

*If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

** **The ORS authority for putting these assessments on the roll must be completed if you have an entry in Part IV.**