

Klamath County, Oregon 2018-2019 Budget Presentation

The Klamath County budget is composed of three basic units: major program categories, departments/ funds, and in some cases subprogram.

Agricultural Services Program – These departments/programs provide support and assistance to the agriculture community.

7010 - Taylor Grazing

7020 - Watermaster

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Klamath County, Oregon
2018-2019 Budget Financial Presentation
7010 Taylor Grazing

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	3,514	5,289	4,000	4,000
Total Requirements by Budgetary Category	3,514	5,289	4,000	4,000
<u>Requirements by Fund</u>				
Taylor Grazing (2030)	3,514	5,289	4,000	4,000
Total Requirements by Fund	3,514	5,289	4,000	4,000
<u>Resources by Budgetary Category</u>				
Intergovernmental	3,514	5,289	4,000	4,000
Total Resources by Budgetary Category	3,514	5,289	4,000	4,000

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Taylor Grazing	4,000	-	-
Total Mandates	4,000	-	-

The purpose of this fund is to provide for a fund to aggregate resources provided by Taylor Grazing Act to be passed through to the grazing districts in Klamath County. Pursuant to ORS 293.575 this fund was established to provide for this process.

293.575 Distribution of funds received under the Taylor Grazing Act; Taylor Grazing Fund. (1) Except for a distribution charge that shall be deducted to meet expenses incurred by the Oregon Department of Administrative Services in administering this section, all funds received from the United States Government as a distributive share of the amounts collected by the United States Government under the provisions of the Act of Congress of June 28, 1934, public document No. 482, known as the Taylor Grazing Act, and any Act amendatory thereof shall, upon receipt by the State Treasurer be credited to a special fund in the State Treasury to be known as the Taylor Grazing Fund and shall be distributed to the several counties in which such public lands are located. The distribution charge shall be 60 cents per county and is in addition to the transaction charge approved for the department during the budgetary process. The amount of the distribution charges is continuously appropriated to the department to meet expenses incurred in administering this section. The department shall ascertain from the proper United States officers, having the records of receipts from grazing permits and leased public lands, the amount of receipts from such sources in this state for each year for which money is received by the state. A separate account shall be kept of the sum received from each grazing district and lease of public lands, which sum shall be segregated by the department and paid to the county in which the grazing district or leased public land is located, based on the number of animal unit months contained in the grazing district or leased public land within the county from which the moneys are collected. However, where the grazing district or leased public land is located in more than one county, each shall receive such proportional amount of the sum as the animal unit months of such grazing district or leased public land included within the boundary of such county shall bear to the total animal unit months of such grazing district or lease. (2) As used in this section, "animal unit months" means the amount of forage required to sustain a bovine animal for one month.

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General Ledger

Budget Analysis

User: smurphy
 Printed: 03/29/2018 - 11:55AM
 Fiscal Year: 2019



2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	0.00	0.00	0.00	2030 7010 R41 0000-7000-4495	Treasurer Taylor Grazing Taylor Grazing Interest Investments - Interest On	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interest Totals:	0.00	0.00	0.00	0.00	0.00
3,514.08	5,289.07	4,000.00	0.00	R50 0000-7000-4671	Federal Government Taylor Grazing Federal Appr	0.00	0.00	4,000.00	0.00	0.00
3,514.08	5,289.07	4,000.00	0.00		Federal Government Totals:	0.00	0.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	R90 0000-7000-4995	Fund Balances Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fund Balances Totals:	0.00	0.00	0.00	0.00	0.00
3,514.08	5,289.07	4,000.00	0.00		REVENUES TOTALS:	0.00	0.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00	E10 0000-7000-5000	Personnel Services Salaries and Wages	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0000-7000-5120	Workmans Compensation Tax	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Personnel Services Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E11 0000-7000-5157	Interdepartmental Charges Workmans Compensation	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E20 0000-7000-6206	Material and Services Special Projects	0.00	0.00	0.00	0.00	0.00
3,514.08	5,289.07	4,000.00	0.00	0000-7000-6420	United States Government	0.00	0.00	4,000.00	0.00	0.00
3,514.08	5,289.07	4,000.00	0.00		Material and Services Totals:	0.00	0.00	4,000.00	0.00	0.00
				E40	Debt Service					

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	0.00	0.00	0.00	0000-7000-8002	Note Payable Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Debt Service Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	0000-7000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
3,514.08	5,289.07	4,000.00	0.00		EXPENDITURES TOTALS:	0.00	0.00	4,000.00	0.00	0.00
3,514.08	5,289.07	4,000.00	0.00		DEPARTMENT REVENUES	0.00	0.00	4,000.00	0.00	0.00
3,514.08	5,289.07	4,000.00	0.00		DEPARTMENT EXPENSES	0.00	0.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Taylor Grazing Totals:	0.00	0.00	0.00	0.00	0.00
3,514.08	5,289.07	4,000.00	0.00		FUND REVENUES	0.00	0.00	4,000.00	0.00	0.00
3,514.08	5,289.07	4,000.00	0.00		FUND EXPENSES	0.00	0.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Treasurer Taylor Grazing Totals:	0.00	0.00	0.00	0.00	0.00
3,514.08	5,289.07	4,000.00	0.00		REPORT REVENUES	0.00	0.00	4,000.00	0.00	0.00
3,514.08	5,289.07	4,000.00	0.00		REPORT EXPENSES	0.00	0.00	4,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

Department Mission:

The Department's mission is to serve the public by practicing and promoting responsible water management through two key goals:

- Directly address Oregon's water supply needs.
- Restore and protect stream flows and watersheds in order to ensure the long-term sustainability of Oregon's ecosystems, economy and quality of life.

Mandated Services:

ORS chapters 536 through 543 gives the Watermaster authorization to regulate and distribute the public waters of the state. Under Oregon Law, all water is publicly owned. With some exceptions – cities, farmers, factory owners, and other water users must obtain a permit or water right from the Oregon Water Resources Department to use water from any source – whether it is underground, or from lakes or streams. Generally speaking, landowners with water flowing past, through or under their property do not have the right to use that water without a permit from the Department.

ORS 540.075

Office and equipment for watermaster

(1) The county court or Board of County Commissioners of each county in which the water district of the watermaster is located shall furnish the watermaster a suitable office and office equipment.

(2) If a water district includes all or parts of two or more counties, the office of the watermaster for the water district shall be in the county designated by the Water Resources Director and the county court or board of county commissioners of that county shall provide a suitable office with necessary office equipment for the watermaster. [1985 c.421 §2]

ORS 540.080¹

Assistant watermasters

- ***compensation and expenses***
- ***termination***

(1) With the approval of the Water Resources Director, a watermaster may employ assistants to aid in the discharge of the watermasters duties. The assistants shall take the same oath as the watermaster and shall obey the watermasters instructions. Compensation and actual and necessary traveling expenses of an assistant shall be paid by the county court or board of county commissioners upon certificates of the watermaster by an order made at a regular term when sitting for the transaction of county business. If no provision for such payment is made, the assistants compensation and expenses shall be paid by the water users concerned, as provided in ORS 540.100 (Division of water among user) to 540.130 (Advance payment).

(2) The term of service of an assistant watermaster may be terminated at any time by the director or the watermaster. [Amended by 1957 c.546 §3; 1961 c.636 §2; 1985 c.421 §8]

Department Overview:

Watermasters and other field staff directly serve the public by providing general information about water rights and wells – aiding in property transactions, inspecting wells and dams for safety standards, measure and monitor streamflows for management and planning purposes, and oversee enforcement of water rights.

Watermasters respond to complaints from water users and determine, in times of water shortage, which has the right to use water. Many water rights are authorized throughout the year and senior water right holders have the ability to place calls to ensure their authorized uses are met. Historically, summer uses were typically the focus for regulatory actions due to instream flow deficiencies. However, during 2017, a senior determined claim for instream flows resulted in a “winter time” regulation. Precipitation and snow peak are the driving forces that set the stage for water users. With the previous years of drought, much of the antecedent conditions have led to reduced stream flows. A Watermaster works with all of the water users on a given water system to ensure that the users comply with the needs of the more senior users. Occasionally, a Watermaster may be required to take a more formal action in an effort to obtain compliance of unlawful water use or those who are engaged in practices that waste water. The waste of water means the continued diversion of more water than is needed to satisfy the specific beneficial use for which the right was granted.

Successes and Challenges:

Water shortages during 2017 continued. Streamflows were insufficient to meet instream determined claims resulted in regulation of water use throughout the year. In the absence of a Governor-declared drought, the Water Resources Commission could not adopt rules giving preference to water rights with uses of Human Consumption and Stock as it did each year previous since regulation began. Because of that scenario, some water rights with those uses saw regulation this year. In November, the Klamath Tribes made a call for water to protect the wintertime flows in their determined claims – a heretofore unexercised right.

As we enter the 2018 irrigation season on the heels of yet another Governor-declared drought, regulation to meet the instream determined claim is a foregone conclusion. Regulation will include both surface water and groundwater. Regulation of groundwater regulation will be based on a timely and effective relief to instream flows.

This year, the On-Project irrigators have the opportunity to apply for a drought permit for the use of drought wells. The Off-Project irrigators have not had the same opportunity.

Budget Overview:

The Watermaster’s office has no major revenue sources and is completely dependent upon the county’s general fund. In the past, the state opted to fund office supplies, postage and half of the internet costs for the Watermaster office. The state now funds all of the internet costs and telephone charges as well. Annual cost increases related to personnel and Material and Services would only allow us to staff up to 1.00 FTE.

Significant Changes:

The Watermaster's staff is approaching the upcoming years with a significant different approach to water management. Previously, the Watermaster's office has not focused on public outreach. The Watermaster and staff will continue to serve the public at the office in the County Government Building. The collaboration this office experiences with County staff and the Klamath County BOCC has proven to be very beneficial and we look forward to continuing this interaction. But this office needs to display to the water users in this county that we are not only willing to meet them at our office but that we are also willing to meet them on their farm or at the local coffee shop. This effort can not be accomplished without a cost and the State of Oregon and this office are grateful that the County has recognized the importance of this effort.

Much time is invested in addressing real estate questions about water rights and well information. Most of these questions can be answered by using the Oregon Water Resources web page. The Watermaster's office will be providing several workshops to help real estate agents understand how to use the web page, hopefully reducing the number of calls each day from real estate agents.

Key Issues:

Water in the Klamath Basin continues to receive worldwide attention and the demand on the Watermaster office continues to rise. There is a vast appreciation in our ability to be local and available. This is a credit to the county and their cooperative relationship with the State's Water Resources Department. County Staff in the Watermaster Department increases efficiency and service to the constituency. This is especially the case in drought years. With increased demands on time for regulatory activities, our time is diminished to help the community with problem-solving, planning for the future, and property sale issues. Recent fiscal years have been taxing on the Watermaster budget.

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Klamath County, Oregon
2018-2019 Budget Financial Presentation
7020 Watermaster

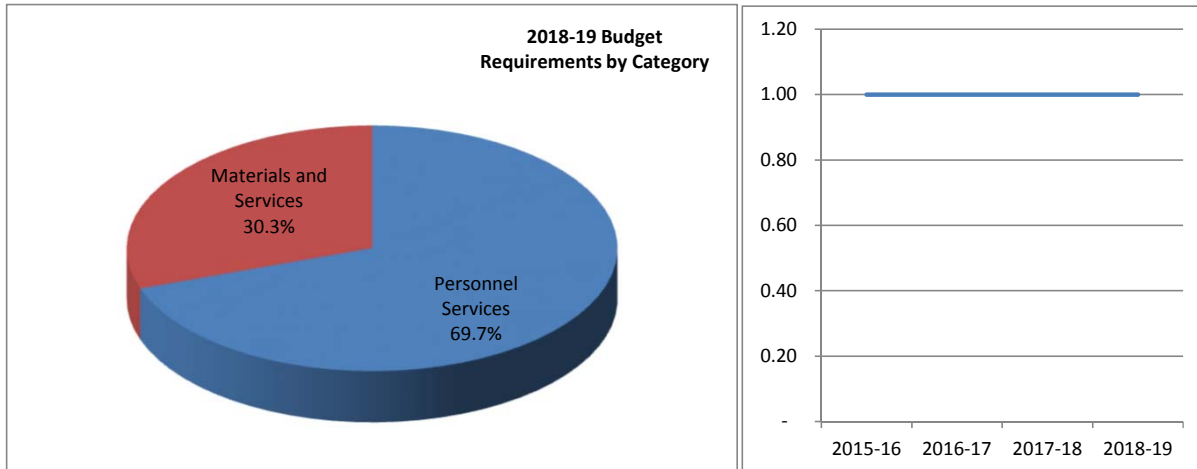
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
Requirements by Budgetary Category				
Personnel Services	59,483	62,936	65,896	69,962
Materials and Services	22,041	21,506	23,891	30,473
Subtotal Current Expenditures	81,524	84,442	89,787	100,435
Total Requirements by Budgetary Category	81,524	84,442	89,787	100,435

Requirements by Fund				
General Fund (1000)	81,524	84,442	89,787	100,435
Total Requirements by Fund	81,524	84,442	89,787	100,435

Resources by Budgetary Category				
Intergovernmental	-	3,045	5,650	7,700
Charges for Services	700	320	-	-
Interfund Transfers	80,824	81,077	84,137	92,735
Total Resources by Budgetary Category	81,524	84,442	89,787	100,435

Full-Time Employee Equivalents	1.00	1.00	1.00	1.00
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Mandate	Total Cost	Personnel Services	FTE
Watermaster	100,435	69,962	1.00
Total Mandates	100,435	69,962	1.00



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General Ledger

Budget Analysis

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 Fiscal Year: 2019



2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
				1000	General Fund					
				7020	Watermaster					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	7021-7000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
700.00	0.00	0.00	0.00	7021-7000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
700.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	320.00	0.00	0.00	7021-7000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	320.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	3,045.00	5,650.00	0.00	7021-7000-4500	Grants - State	0.00	0.00	7,700.00	0.00	0.00
0.00	3,045.00	5,650.00	0.00		State of Oregon Totals:	0.00	0.00	7,700.00	0.00	0.00
				R70	Interfund Transfers					
80,823.55	81,077.10	84,137.00	0.00	7021-7000-4900	Trans - General Non Dept	0.00	81,613.00	92,735.00	0.00	0.00
80,823.55	81,077.10	84,137.00	0.00		Interfund Transfers Totals:	0.00	81,613.00	92,735.00	0.00	0.00
81,523.55	84,442.10	89,787.00	0.00		REVENUES TOTALS:	0.00	81,613.00	100,435.00	0.00	0.00
				E10	Personnel Services					
37,620.00	39,644.29	41,242.00	0.00	7021-7000-5000	Salaries and Wages	1.00	0.00	43,497.00	0.00	0.00
2,765.96	2,906.60	3,155.00	0.00	7021-7000-5110	FICA	0.00	0.00	3,328.00	0.00	0.00
29.00	25.60	34.00	0.00	7021-7000-5120	Workmans Compensation Tax	0.00	0.00	34.00	0.00	0.00
11,100.04	12,140.60	13,380.00	0.00	7021-7000-5130	Medical Insurance	0.00	0.00	14,580.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
14.28	14.28	14.00	0.00	7021-7000-5133	Life Insurance	0.00	0.00	14.00	0.00	0.00
183.00	130.90	132.00	0.00	7021-7000-5134	Short Term Disability	0.00	0.00	135.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
6,395.52	6,739.57	7,011.00	0.00	7021-7000-5140	Retirement - General	0.00	0.00	7,395.00	0.00	0.00
58,107.80	61,601.84	64,968.00	0.00		Personnel Services Totals:	1.00	0.00	68,983.00	0.00	0.00
658.32	594.61	206.00	0.00	E11	Interdepartmental Charges					
716.31	739.72	722.00	0.00	7021-7000-5156	Unemployment Compensation	0.00	0.00	218.00	0.00	0.00
				7021-7000-5157	Workmans Compensation	0.00	0.00	761.00	0.00	0.00
1,374.63	1,334.33	928.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	979.00	0.00	0.00
0.00	0.00	0.00	0.00	E20	Material and Services					
75.00	0.00	0.00	0.00	7021-7000-6120	Committee Expenses	0.00	0.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6208	Moving Expenses	0.00	0.00	0.00	0.00	0.00
1,000.00	0.00	0.00	0.00	7021-7000-6400	Distribution to District	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,000.00	0.00	7021-7000-6401	County Share District II	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6411	State of Oregon	0.00	0.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6603	Postage	0.00	0.00	0.00	0.00	0.00
0.00	0.00	1,988.00	0.00	7021-7000-6700	Travel & Training	0.00	0.00	1,740.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
1,385.91	1,455.47	1,500.00	0.00	7021-7000-6755	Telephone	0.00	0.00	1,500.00	0.00	0.00
1,236.55	1,300.00	1,200.00	0.00	7021-7000-6756	Data Service Charges	0.00	0.00	1,200.00	0.00	0.00
3,697.46	2,755.47	5,688.00	0.00		Material and Services Totals:	0.00	0.00	10,440.00	0.00	0.00
9,967.00	12,095.00	11,406.00	0.00	E21	Interdepartmental Charges					
6,500.00	6,062.00	6,066.00	0.00	7021-7000-6990	Internal Services	0.00	12,978.00	12,978.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6991	Facility Services	0.00	6,297.00	6,297.00	0.00	0.00
630.00	107.00	245.00	0.00	7021-7000-6993	Tech Maint User Chg	0.00	0.00	0.00	0.00	0.00
1,239.00	486.00	486.00	0.00	7021-7000-6994	Risk Management	0.00	245.00	245.00	0.00	0.00
0.00	0.00	0.00	0.00	7021-7000-6995	Insurance Liability	0.00	513.00	513.00	0.00	0.00
7.66	0.46	0.00	0.00	7021-7000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
				7021-7000-6999	Postage - Internal	0.00	0.00	0.00	0.00	0.00
18,343.66	18,750.46	18,203.00	0.00		Interdepartmental Charges Totals:	0.00	20,033.00	20,033.00	0.00	0.00
0.00	0.00	0.00	0.00	E70	Interfund Transfers					
				7021-7000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
81,523.55	84,442.10	89,787.00	0.00		EXPENDITURES TOTALS:	1.00	20,033.00	100,435.00	0.00	0.00
81,523.55	84,442.10	89,787.00	0.00		DEPARTMENT REVENUES	0.00	81,613.00	100,435.00	0.00	0.00
81,523.55	84,442.10	89,787.00	0.00		DEPARTMENT EXPENSES	1.00	20,033.00	100,435.00	0.00	0.00
0.00	0.00	0.00	0.00		Watermaster Totals:	(1.00)	61,580.00	0.00	0.00	0.00
81,523.55	84,442.10	89,787.00	0.00		FUND REVENUES	0.00	81,613.00	100,435.00	0.00	0.00
81,523.55	84,442.10	89,787.00	0.00		FUND EXPENSES	1.00	20,033.00	100,435.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(1.00)	61,580.00	0.00	0.00	0.00
81,523.55	84,442.10	89,787.00	0.00		REPORT REVENUES	0.00	81,613.00	100,435.00	0.00	0.00
81,523.55	84,442.10	89,787.00	0.00		REPORT EXPENSES	1.00	20,033.00	100,435.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.00)	61,580.00	0.00	0.00	0.00

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