

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Board of Directors , Klamath 9-1-1 Emergency Communications District will be held on May 20, 2026 at 4:00 pm 2543 Shasta Way, Klamath Falls, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Klamath 9-1-1 Emergency Communications Budget Committee. A summary of the budget is presented below. A copy may be inspected or obtained on our website www.klamath911.com and at 2543 Shasta Way, Klamath Falls, OR, between the hours of 9:00 a.m. and 4:00 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year. If different, the major changes and their effect on the budget are: None

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FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2024-2025	Adopted Budget This Year 2025-2026	Approved Budget Next Year 2026-2027
Beginning Fund Balance/Net Working Capital	1,281,331	1,231,892	1,652,030
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,174,030	1,338,671	1,634,845
Federal, State and All Other Grants, Gifts, Allocations and Donations	11,792	17,068	12,044
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	17,046	75,600	60,000
All Other Resources Except Property Taxes	11	500	20
Property Taxes Estimated to be Received	2,310,100	2,334,565	2,552,162
Total Resources	4,794,309	4,998,296	5,911,100

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,846,378	2,925,379	3,219,892
Materials and Services	518,953	737,582	771,631
Capital Outlay	185,995	75,594	69,196
Debt Service	72,044	70,742	70,742
Interfund Transfers	235,000	250,000	749,314
Contingencies	0	0	0
Special Payments: MSAG	14,076	75,600	60,000
Unappropriated Ending Balance and Reserved for Future Expenditure	1,281,331	724,322	970,326
Total Requirements	4,153,776	4,859,219	5,911,100

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
Administration FTE (4.69)	559,315	729,525	772,515
Dispatch FTE (17.90)	1,287,062	2,195,854	2,430,977
Not Allocated to Organizational Unit or Program FTE	0	0	0
Total Requirements	1,846,378	2,925,379	3,203,492
Total FTE	15.5	22.6	22.6

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Klamath 9-1-1 Emergency Communications District has continued to strengthen its financial position through several key initiatives. In June 2020, the District refinanced the debt on its operating facility, saving nearly \$1 million in projected interest. In September 2023, the District began investing in the State Local Government Investment Pool, generating over \$294,200 in dividends to date and further enhancing financial stability through prudent resource management. On January 1, 2025, the District assumed responsibility for Lakeview's dispatch center and began receiving the Lakeview portion of the State 9-1-1 Excise Tax. Additionally, with voter approval of a new \$0.19 operating levy in 2024, the District continues to operate in alignment with its strategic plan. The District remains committed to responsible equipment replacement, ongoing personnel training and development, and increasing staffing levels to effectively serve the needs of both Klamath and Lake Counties.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit 0.1541 per \$1,000)	0.1541	0.1541	0.1541
Local Option Levy (rate 0.19 per \$1,000)	0.19	0.19	0.19
Levy For General Obligation Bonds	0.00	0.00	0.00

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2026	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	No Debt	No Debt
Other Bonds	\$0	\$0
Other Borrowings	\$435,000	\$0
Total	\$435,000	\$0

RESOURCES

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GENERAL FUND

HISTORICAL DATA			RESOURCE DESCRIPTION		Klamath 9-1-1 Emergency Communications District		
Actual First Preceding 2023-2024	Actual First Preceding 2024-2025	Adopted Budget 2025-2026			Budget for Next Year 2026-2027		
					Proposed	Approve	Adopted by Governing Body
1			1	Beginning Fund Balance			
2			2	Available cash on hand*(cash basis),or			
3	1,297,794	1,281,331	3	Net working capital*(accrual basis)	1,652,030	1,652,030	
4	57	11	4	4020 - Interest	20	20	
5	46,120	38,293	5	4043 - Previously levied taxes estimated to be received	109,780	109,780	
6			6				
7			7	OTHER RESOURCES			
8	742,956	990,295	8	4010 - 9-1-1 Excise Tax	1,245,158	1,245,158	
9	43,120	81,389	17	4016 - LGIP Investment Income	80,748	80,748	
10	8,636	9,038	9	4025 - Tow Contract Fees	9,847	9,847	
11	8,766	7,720	10	4030 - Miscellaneous Receipts(gifts, records duplication)	7,847	7,847	
12	18,634	11,792	11	4040 - Other Revenue (ODF/ODFW/HERT in lieu of Taxes)	12,044	12,044	
13	28,659	17,046	12	4500 - OEM Subaccount Funds	60,000	60,000	
	22,926	166,977	13	4600 - Contract Service Fees	291,245	291,245	
14	0	0	14	4800 - Grant Revenue	0	0	
15	0	0	15	Transfer from Building Reserve Fund	0	0	
16	0	0	16	Transfer from Equipment Reserve Fund	0	0	
17	2,217,667	2,603,892	17	Total resources, except taxes to be levied	3,468,718	3,468,718	
18		2,298,231	18	Taxes necessary to balance	2,442,381	2,442,381	
19	1,512,339	2,271,807	19	4041 - Taxes collected in year levied			
20	3,730,006	4,875,698	20	TOTAL RESOURCES	5,911,100	5,911,100	
21							

*Includes Unappropriated Balance Budgeted Last Year

DETAILED EXPENDITURES

LB-31

GENERAL FUND

HISTORICAL DATA				EXPENDITURE DESCRIPTION	Klamath 9-1-1 Emergency Communications District			
Actual Second Preceding 2023-2024	Actual First Preceding 2024-2025	Adopted Budget 2025-2026			Budget for Next Year 2026-2027			
					Proposed	Approved	Adopted by Governing Body	
1			1	PERSONNEL SERVICES				1
2	107,843	0	2	Director	123,600	140,000		2
3	110,677	130,126	3	Operations Manager	135,944	135,944		3
4	78,693	92,294	4	Communications Supervisor	110,544	110,544		4
5	0	0	5	Leads (2)	171,974	171,974		5
6	622,435	705,427	6	Full-time Dispatcher (15)	1,171,124	1,171,124		6
7	3,226	0	7	Part-time Dispatcher (0)	0	0		7
8	66,319	68,845	8	Half-time Dispatcher (1)	55,523	55,523		8
9	100,444	108,277	9	Business Manager	123,992	123,992		9
10	34,641	38,903	10	Support Specialist QA	43,311	43,311		10
11	39,206	82,525	11	6566-Overtime/Holiday Wages	134,315	134,315		11
12	24,373	20,618	12	6596-Social Security/Medicare/WBF	46,395	46,395		12
13	1,096	837	13	6570-Workers Compensation Insurance	2,300	2,300		13
14	231,599	253,367	14	6571-PERS (Retirement)	406,220	406,220		14
15	330,082	330,715	15	6572-Medical Insurance & HRA Veba	599,216	599,216		15
16	4,183	3,860	16	6573-Life & Long Term Disability Insurance	8,839	8,839		16
17	255	3,745	17	6574-EAP Insurance (Employee Assistance)	35,121	35,121		17
18	0	1,076	18	6575 - Unemployment Tax	15,000	15,000		18
19	2,315	5,763	19	6597-Recruitment	20,075	20,075		19
20	1,757,387	1,846,378	20	TOTAL PERSONNEL SERVICES	3,203,492	3,219,892	0	20
21	17.5	14.5	21	Total Full-Time Equivalent (FTE)	22.0	22.0	22.0	21
22			22					22
23			23	MATERIALS & SERVICES				23
24	4,902	3,354	24	7018-Private Car Mileage	15,046	15,046		24
25	9,463	4,330	25	7020-Meals, Lodging & Misc. Travel Expenses	29,658	29,658		25
26	400	1,075	26	7021-Postage, Freight, Express	1,500	1,500		26
27	0	0	27	7023-Rental (All Other - Tools, Equip)	250	250		27
28	9,685	10,302	28	7024-General Telephone Expense	12,984	12,984		28

DETAILED EXPENDITURES

LB-31

GENERAL FUND

HIS	EXPENDITURE DESCRIPTION									
	Actual Second Preceding 2023-2024	Actual First Preceding 2024-2025	Adopted Budget 2025-2026			Budget for Next Year 2026-2027				
						Proposed	Approved	Adopted by Governing Body		
					Materials & Services Continued					
1	11,788	4,372	38,822	1	7001-Training Fees & Expenses	29,194	29,194		1	
2	12,918	18,140	22,850	2	7003-Maintenance & Repair	30,050	34,140		2	
3	13,562	15,563	19,382	3	7004-Business Insurance	22,975	22,975		3	
4	1,404	1,859	1,680	4	7005-Publications & Legal Notices	800	800		4	
5	7,090	9,069	14,230	5	7006-Dues & Subscriptions	33,899	33,899		5	
6	76	0	500	6	7007-Licenses, Permits, Misc.	500	500		6	
7	7,472	8,380	12,000	7	7008-Office Supplies & Expenses	12,000	12,000		7	
8	3,894	3,552	6,550	8	7009-Recognition Events & Awards	8,900	8,900		8	
9	4,591	9,303	11,900	9	7010-Board Training & Conferences	12,530	12,530		9	
10	455	350	480	10	7011-Board Meeting Expenses	580	580		10	
11	0	3,081	2,800	11	7012-Election Expenses	2,800	2,800		11	
12	1,140	3,181	4,900	12	7013-Public Awareness	7,900	7,900		12	
13	343	187	1,000	13	7014-Miscellaneous	1,000	1,000		13	
14	429	2,257	5,300	14	7015-Office Equipment	12,400	12,400		14	
15	896	9,514	18,480	15	7016-Communications Equipment	18,480	18,480		15	
16	0	10	150	16	7017- Interest / Loan expense	150	150		16	
17		2	0	17	7019-LGIP Fees/Redemptions	10	10		17	
18	22,737	24,887	25,565	18	7028-Utilities	25,565	25,565		18	
19	18,250	22,350	25,000	19	7029-Audit and Accounting Services	27,750	27,750		19	
20	171,101	287,825	413,071	20	7030-Contract Services	404,423	404,423		20	
21	0	0	1,000	21	7031-Legal Services	1,000	1,000		21	
22	454	664	641	22	7032-Language Line	641	641		22	
23	8,840	15,558	12,031	23	7033-Radio System Maintenance Fee - KIRG	14,056	14,056		23	
24	13,885	59,789	29,900	24	7043-Legal Attorney Fees	40,500	40,500		24	
25	325,773	518,953	737,582	25	TOTAL MATERIALS & SERVICES	767,541	771,631		0 25	

DETAILED EXPENDITURES

LB-31

GENERAL FUND

HIS				EXPENDITURE DESCRIPTION			Budget for Next Year 2026-2027			
	Actual First Preceding 2023-2024	Actual First Preceding 2024-2025	Adopted Budget 2025-2026				Proposed	Approved	Adopted by Governing Body	
1				1	DEBT SERVICE					
2	60,000	60,000	60,000	2	7840 - Zions Bank Loan - Principal			60,000	60,000	
3	13,346	12,044	10,742	3	7841 - Zions Bank Loan - Interest			10,742	10,742	
4	73,346	72,044	70,742	4	TOTAL DEBT SERVICE			70,742	70,742	0
5				5						
6				6	CAPITAL OUTLAY					
7	4,044	57,793	32,242	7	8220 - Office Equipment			31,000	41,196	
8	169,705	128,201	43,352	8	8210 - Communications Equipment			28,000	28,000	
9				9						
10	173,749	185,995	75,594	10	TOTAL CAPITAL OUTLAY			59,000	69,196	0
11				11						
12				12	SPECIAL PAYMENTS					
13	19,629	14,076	75,600	13	7099 - OEM Subaccount Expenditures			60,000	60,000	
14				14						
15	19,629	14,076	75,600	15	TOTAL SPECIAL PAYMENTS			60,000	60,000	0
16				16						
17				17	INTERFUND TRANSFERS					
18	400,000	235,000	250,000	18	Transfer to Equipment Reserve Fund			390,000	359,314	
19	0	350,000	250,000	19	Transfer to Facilities Reserve Fund			390,000	390,000	
20				20						
21	400,000	585,000	500,000	21	TOTAL TRANSFERS			780,000	749,314	
22	0	0	0	22	General Contingency			0	0	
23	0	0	0	23	TOTAL CONTINGENCY			0	0	0
24				24						
25	2,749,883	3,222,445	4,384,896	25	TOTAL EXPENDITURES			4,940,774	4,940,774	
26	524,612	1,281,331	724,322	26	UNAPPROPRIATED ENDING FUND BALANCE			970,326	970,326	
27	3,274,495	4,503,776	5,109,219	27	TOTAL			5,911,100	5,911,100	0

FORM
LB-11B

**RESERVE FUND -FACILITY
MAINTENANCE, REPAIRS & UPDATES**

Per ORS 294.346 (2) Not less frequently than every 10th anniversary of the date upon which a reserve fund is established the governing body of the municipal corporation shall review the reserve fund and determine whether the fund will be continued or abolished.

This fund is authorized by ORS 294.346 and established by resolution number 20-02, on May 20, 2020 for the following specified purposes: facility maintenance, repairs and updates

Klamath 9-1-1 Emergency Communications District

HISTORICAL DATA				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027		
Actual		Adopted Budget 2025-2026			Proposed	Approved	Adopted By Governing Body
Second Preceding 2023-2024	First Preceding 2024-2025						
				RESOURCES			
				Beginning Fund Balance:			
1	50,011	51,996	411,366	1 Cash on Hand*(cash basis),or	683,669	683,669	1
2				2 Working Capital*(accrual basis)	0		2
3	1,985	9,440	7,554	3 Earnings from Investments (LGIP interest earned)	18,827	18,827	3
4	0	350,000	250,000	4 Transferred from general fund	390,000	390,000	4
5				5			5
6				6			6
7				7			7
8				8			8
9	51,996	411,435	668,921	9 Total resources, except taxes to be levied	1,092,496	1,092,496	9
10				10 Taxes necessary to balance			10
11				11 Taxes collected in year levied			11
12	51,996	411,435	668,921	12 TOTAL RESOURCES	1,092,496	1,092,496	12
13				13 REQUIREMENTS			13
14	0		0	14 Transfer to General Fund			14
15				15			15
16				16			16
17				17			17
18				18			18
19	0	0	0	19 Total Expenditures	0	0	19
20	51,996	411,435	668,921	20 RESERVED FOR FUTURE EXPENDITURE	1,092,496	1,092,496	20
21	51,996	411,435	668,921	21 TOTAL REQUIREMENTS	0	0	21

*Includes Unappropriated Balance budgeted last year

FORM
LB-11E

**RESERVE FUND - EQUIPMENT
RESOURCES AND REQUIREMENTS**

This fund is authorized and established by resolution number 22-01, on April 20, 2022 for the following specified purposes: repair or replacement of Communications District Equipment.

Per ORS 294.346 (2) Not less frequently than every 10th anniversary of the date upon which a reserve fund is established the governing body of the municipal corporation shall review the reserve fund and determine whether the fund will be continued or abolished.

Klamath 9-1-1 Emergency Communications District

HISTORICAL DATA				DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2026-2027		
Actual		Adopted Budget 2025-2026			Proposed	Approved	Adopted By Governing Body	
Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
				RESOURCES				
				Beginning Fund Balance:				
1	850,106	477,668	740,003	1	Cash on Hand*(cash basis),or	1,023,442	1,023,442	1
2	0	0		2	Working Capital*(accrual basis)			2
3	27,562	28,460	27,354	3	Earnings from Investments (LGIP interest earned)	33,837	33,837	3
4	0	235,000	250,000	4	Transferred from General Fund	390,000	359,314	4
5				5				5
6	877,668	741,127	1,017,357	6	Total resources, except taxes to be levied	1,447,279	1,416,593	6
7				7	Taxes necessary to balance			7
8				8	Taxes collected in year levied			8
9	877,668	741,127	1,017,357	9	TOTAL RESOURCES	1,447,279	1,416,593	9
10				10	REQUIREMENTS			10
11	400,000	0	0	11	Transfer to General Fund	0	0	11
12	0	0	0	12				12
13	400,000	0	0	13	Total Expenditures	0	0	13
14	477,668	741,127	1,017,357	14	RESERVED FOR FUTURE EXPENDITURE	1,447,279	1,416,593	14
15	477,668	741,127	1,017,357	15	TOTAL REQUIREMENTS	0	0	15

*Includes Unappropriated Balance budgeted last year