Department Mission:

Our mission is to uphold Oregon law by collecting and distributing taxes accurately and providing public service with quality and creditable standards.

Mandated Services:

- The governing body must follow specific procedures when it collects property taxes, imposes property tax liens and foreclosures on those liens. (ORS Chapter 311 - Collection of Property Taxes and ORS Chapter 312 - Foreclosure of Property Tax Liens)

Self Imposed Services:

- Administering the transient room tax as adopted by the Klamath County Board of Commissioners.

Department Overview:

Property Tax:
The Tax Collector receives the assessment and tax roll from the County Assessor and is responsible for mailing the tax statements and the subsequent processing of payments. Tax payments are distributed to the taxing districts located in Klamath County. In the event of non-payment of taxes by the statutory due date, the Tax Collector is responsible for computing interest, mailing notices, filing tax warrants, initiating collection activity, and foreclosure proceedings. The Tax Collector files claims for taxes in bankruptcy cases and works closely with the County Legal Department. The Tax Collector is also responsible for the collection of prepayments on plats, potential tax, certified personal property and manufactured structures. Adjustments to the tax roll through the updating of records and communications with the taxpayers are the responsibility of the Tax Collector. Such adjustments are the result of action of the Oregon Tax Court, County Board of Property Tax Appeals, Oregon Department of Revenue or corrections by the County Assessor.

Transient Room Tax:
All hotels, motels, bed and breakfasts or any other entity doing business with nightly room rentals in Klamath County must be registered with the Tax Collector and obtain a Certificate of Authority to collect transient room tax. Operators must remit room tax on a monthly basis to the Tax Collector. Tax payments are distributed to various entities according to the Transient Room Tax Code.

Successes and Challenges:

Actual 2009-2010	Actual 2010-2011	Activity
270	475	Number of accounts requiring roll corrections
660	750	Number of accounts requiring a refund
9,850	9,000	Number of delinquent tax notices sent
180	170	Number of forclosure accounts processed
30	39	Number of accounts issued redemption notices
700	352	Number of warrants issued
120	50	Number of bankruptcies
9,500	8,000	Number of accounts with address change processed
63	63	Number of active certificates of authority to collect transient room tax managed
$1,371,203	$1,342,628	Transient room tax collected in calendar year 2009 and 2010

Budget Overview:

The Tax Collector department is in the midst of reorganization. This budget presents a partial implementation of this reorganization.

Major revenue sources include a subsidy from non-departmental revenues (property taxes, etc.), revenue from the County Assessment Function Funding Assistance Program (CAFFA) received from the Oregon Department of Revenue, fees charged for services rendered and administration of the transient room tax system.

Major expenditures include personal service costs, materials and services (postage, recording fees, publication costs) and transfers to other departments for cost sharing charges (insurance, technology, and maintenance).

Significant Changes:

The current budget contemplates the employment of a treasurer/tax collector to administer the treasury and tax collector departments. In prior years this position was split between treasury, tax collection and finance. The county has made a decision to split up those duties into two positions (treasurer/tax collector and finance/budget). In addition, a senior chief office deputy who was previously split between finance and tax collector is budgeted at zero cost. We need to address the staffing changes in light of the budget and determine if additional funding can be secured to retain this position. These changes in staffing levels have reduced the personal services budget from $163,144 in 2010-2011 to $141,183 in 2011-2012.

In addition to the change in staffing, the budget contemplates a reallocation of certain costs that were previously presented as part of the finance budget. Specifically the fees associated with recording liens for delinquent taxes are now budgeted within the tax collector department. This

change has increased the materials and services budget from $144,894 in 2010-2011 to $160,334 in 2011-2012.

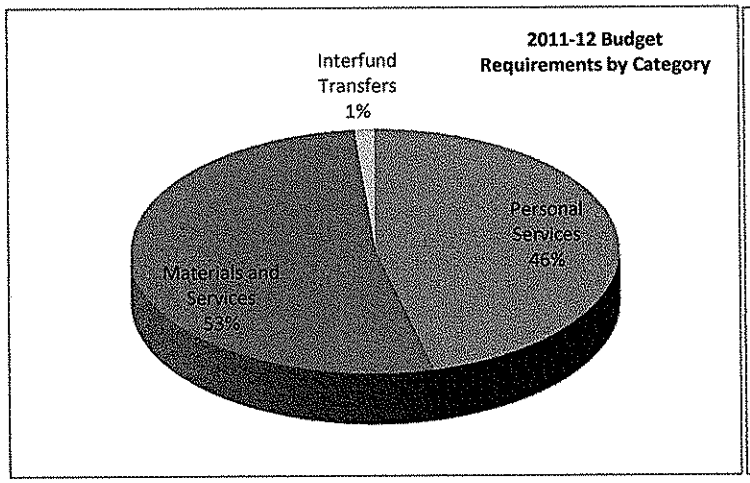
Key issues:

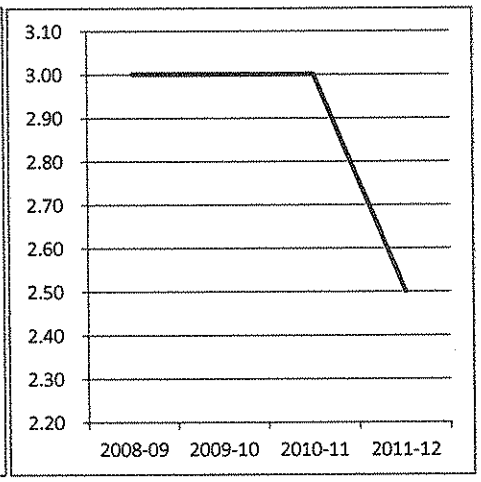
The County is in need of upgrading the assessment and taxation software. This process needs to be coordinated with many other departments that rely on this system.

Klamath County, Oregon
2011-2012 Budget Financial Presentation
113 Tax Collector

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Requirements by Budgetary Category				
Personal Services	-	164,973	163,144	141,183
Materials and Services	-	149,243	144,894	160,334
Interfund Transfers	-	3,971	3,971	4,167
Total Requirements by Budgetary Category	**-**	**318,187**	**312,009**	**305,684**
Requirements by Fund				
General Fund (101)	-	318,187	312,009	305,684
Total Requirements by Fund	**-**	**318,187**	**312,009**	**305,684**
Resources by Budgetary Category				
Licenses, Fees and Permits	-	1,360	800	-
Intergovernmental	-	95,458	39,755	39,755
Charges for Services	-	21,286	15,105	10,020
Fines and Forfeitures	-	7,394	10,000	9,824
Interfund Transfers	-	34,000	34,000	246,085
Total Resources by Budgetary Category	**-**	**159,498**	**99,660**	**305,684**
Full-Time Employee Equivalents	3.00	3.00	3.00	2.50

Mandate	**Total Cost**	**Personal Services**	**FTE**
Tax Collector	305,684	141,183	2.50
Total Mandates	**305,684**	**141,183**	**2.50**





Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed
Fund: 100 . General Fund					
Revenue					
Department: 113 . Tax Collector Dept					
Account Classification: LP . Licenses, Fees and Permits					
34231	Fees - NSF Check	$0.00	$1,360.00	$800.00	$0.00
Account Classification Total: Licenses, Fees and Permits		$0.00	$1,360.00	$800.00	$0.00
Account Classification: IG . Intergovernmental					
33200	A&T Grant	$0.00	$95,457.71	$39,755.00	$39,755.00
Account Classification Total: Intergovernmental		$0.00	$95,457.71	$39,755.00	$39,755.00
Account Classification: CS . Charges for Service					
34035	Fees - For Services	$0.00	$0.00	$0.00	$0.00
34070	Fees - Tax Office	$0.00	$11,002.90	$6,000.00	$0.00
34080	Fees - Admin Room Tax	$0.00	$9,589.07	$9,085.00	$10,000.00
34281	Copies	$0.00	$693.80	$20.00	$20.00
Account Classification Total: Charges for Service		$0.00	$21,285.77	$15,105.00	$10,020.00
Account Classification: FF . Fines and Forfeitures					
35020	Foreclosure - Publication	$0.00	$7,394.18	$10,000.00	$9,824.00
Account Classification Total: Fines and Forfeitures		$0.00	$7,394.18	$10,000.00	$9,824.00
Account Classification: TI . Interfund Transfers					
36330	Trans - General Non Dept	$0.00	$0.00	$0.00	$212,085.00
36760	Trans - Admin Non Dept	$0.00	$34,000.00	$34,000.00	$34,000.00
Account Classification Total: Interfund Transfers		$0.00	$34,000.00	$34,000.00	$246,085.00
Department Total: Tax Collector Dept		$0.00	$159,497.66	$99,660.00	$305,684.00

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed
Revenue Totals		$0.00	$159,497.66	$99,660.00	$305,684.00
Expenses					
Department: 113 . Tax Collector Dept					
Account Classification: PS . Personal Services					
60055	Tax Collector	$0.00	$17,909.52	$17,730.00	$32,948.00
60071	Sr Chief Office Deputy	$0.00	$39,393.12	$31,482.00	$0.00
60800	Accounting Tech	$0.00	$32,996.40	$36,410.00	$32,210.00
61555	Accounting Specialist	$0.00	$0.00	$0.00	$38,913.00
61560	Accounting Assistant II	$0.00	$27,092.90	$30,114.00	$0.00
63920	Temporary Help	$0.00	$1,200.00	$1,500.00	$0.00
63930	FICA	$0.00	$8,588.76	$8,969.00	$7,961.00
63940	Workmans Compensation Tax	$0.00	$0.00	$0.00	$59.00
63941	Workmans Compensation	$0.00	$0.00	$0.00	$0.00
63949	Oregon Premium Tax	$0.00	$139.20	$0.00	$0.00
63950	Medical Insurance	$0.00	$22,860.11	$22,860.00	$16,200.00
63951	Life Insurance	$0.00	$98.88	$93.00	$50.00
63952	Short Term Disability	$0.00	$61.20	$62.00	$42.00
63960	Retirement - General	$0.00	$11,757.01	$11,574.00	$10,407.00
63980	Unemployment Compensation	$0.00	$2,696.00	$1,990.00	$2,393.00
63990	Cell Phone Allowance	$0.00	$180.00	$360.00	$0.00
Account Classification Total: Personal Services		$0.00	$164,973.10	$163,144.00	$141,183.00
Account Classification: MS . Material and Services					
44010	Mgmt Travel & Training	$0.00	$3,178.80	$2,500.00	$900.00

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed
44100	Supplies - Office	$0.00	$4,506.52	$7,490.00	$7,500.00
44104	Miscellaneous	$0.00	$0.00	$0.00	$1,500.00
44200	Dues / Fees	$0.00	$16,569.00	$200.00	$180.00
44640	Telephone	$0.00	$972.98	$900.00	$900.00
44700	Postage	$0.00	$46,305.84	$55,000.00	$54,000.00
44805	Lien Payments	$0.00	$0.00	$0.00	$15,000.00
45020	Contract Services	$0.00	$0.00	$0.00	$1,500.00
46880	Foreclosure Publication	$0.00	$6,905.40	$8,000.00	$8,000.00
99760	Insurance/Liability	$0.00	$534.00	$534.00	$534.00
99765	Insurance/Workmans Compensation	$0.00	$250.00	$250.00	$250.00
99770	Administrative Services	$0.00	$65,367.00	$65,367.00	$65,367.00
99780	Space Rent	$0.00	$4,653.00	$4,653.00	$4,703.00
Account Classification Total: Material and Services		$0.00	$149,242.54	$144,894.00	$160,334.00
Account Classification: IF . Interfund Transfers					
99460	Trans - Equip Rent & Revolving	$0.00	$3,327.00	$3,327.00	$846.00
99781	Trans - Steering Committee	$0.00	$0.00	$0.00	$2,250.00
99782	Trans - EMail Accounts	$0.00	$644.00	$644.00	$840.00
99783	Trans - Phones	$0.00	$0.00	$0.00	$231.00
Account Classification Total: Interfund Transfers		$0.00	$3,971.00	$3,971.00	$4,167.00
Department Total: Tax Collector Dept		$0.00	$318,186.64	$312,009.00	$305,684.00
Revenue Totals:		$0.00	$159,497.66	$99,660.00	$305,684.00
Expense Totals		$0.00	$318,186.64	$312,009.00	$305,684.00
Fund Total: General Fund		$0.00	($158,688.98)	($212,349.00)	$0.00

Budget Worksheet Report

Revenue Grand Totals:	$0.00	$159,497.66	$99,660.00	$305,684.00
Expense Grand Totals:	$0.00	$318,186.64	$312,009.00	$305,684.00
Net Grand Totals:	$0.00	($158,688.98)	($212,349.00)	$0.00

Department Mission:

To manage all property that has been deeded into county ownership on behalf of the BOCC. Property that is not needed for county purposes is offered for sale in a timely manner; and once sold is placed on the tax roll subject to assessment and taxation.

Mandated Services:

In accordance with Oregon Revised Statutes 271, 275 and 312 whenever property is subject to tax foreclosure and deeded into county ownership the property shall **first be offered for sale to the public**. When it is in the best interest of the county to sell any real property acquired an order is entered directing the sheriff to make sale thereof.

Property Sales Department manages/oversees property that has been conveyed to the county by foreclosure proceedings, property acquired by the county for permanent ownership and leased to agencies or organizations.

Initiates and oversees publications of Notices of a sale in the newspaper of general circulation.

Administer the procedure when property is subjected to waste or abandonment.

Administer the procedure when property is not needed for public use to any governmental body, qualifying nonprofit corporation or a municipal corporation for the purpose of providing any of the following: low income housing, social services or child care services.

The distribution of proceeds is required in accordance with ORS 275.275 and 311.390.

Department Overview:

Properties that are foreclosed upon by the tax collector for nonpayment of taxes and deeded into county ownership are sold if not in use for county purposes.

Before each property is offered for sale it is researched to ensure notification has been given properly to individuals, heirs and devisees, municipal corporations, lien holders, contract holders and all other parties of record.

Successes and Challenges:

Improved the waiting time a purchaser had at a sale that required documentation by automating the documentation process.

An average of 90 parcels returned to the tax roll each year being subject to assessment and taxation.

We average distributing $600,000 each year back to the taxing districts of which approximately 14% goes into the county general fund.

Some challenges are when foreclosure proceedings include properties whose name appears on the tax roll as "Unknown Owner". This requires a chain of title to determine who the present owner was prior to appearing on the tax roll as "Unknown Owner" which in some cases requires locating heirs and devisees, or locating an heir or devisee's interest from an undivided interest holder. Also, local title companies provide title reports to the county during every foreclosure proceedings; and since 2007 the title companies have made in-house decisions of possibly not insuring foreclosed property for ten years which can have an impact on the sale of our foreclosed properties.

Budget Overview:

The re-occurring revenue received annually from land sale agreements and public sales helps counterbalance all expenditures to operate the department. Once operation costs for fiscal year have been paid the remaining funds are distributed in accordance with Oregon Revised Statutes 275.275 and 311.390.

Significant Changes:

The distribution in accordance with ORS 275 and 311 could be significantly less without knowing the outcome of the 2010/2011 public sale that will take place on May 26th.

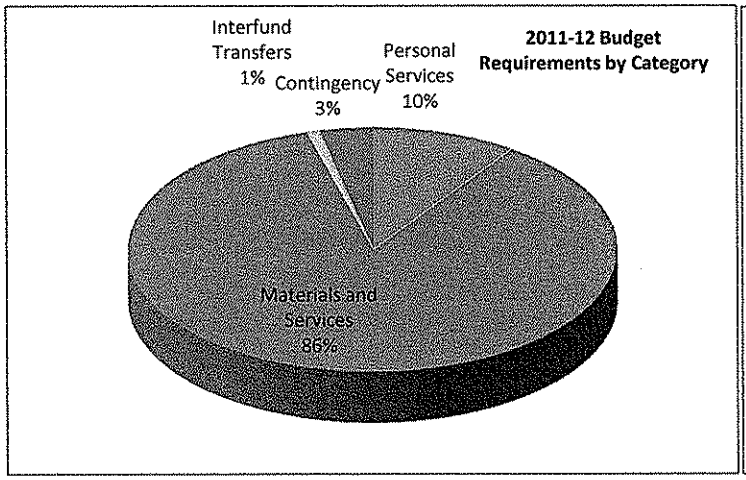
Key issues:

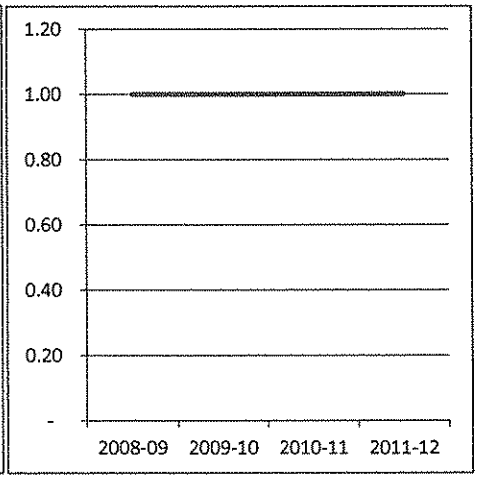
Trying to determine revenue for the 2011-2012 budget in April of 2011 from a future sale which will occur in May or June of 2012 without knowing what properties will be offered for sale at that time.

Klamath County, Oregon
2011-2012 Budget Financial Presentation
780 Property Sales

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Requirements by Budgetary Category				
Personal Services	-	77,467	78,534	82,318
Materials and Services	-	635,849	778,397	736,095
Interfund Transfers	-	12,697	7,219	7,237
Subtotal Current Expenditures	**-**	**726,013**	**864,150**	**825,650**
Contingency	-	-	30,000	30,000
Unappropriated Fund Balance	-	344,572	-	-
Subtotal Noncurrent Expenditures	**-**	**344,572**	**30,000**	**30,000**
Total Requirements by Budgetary Category	**-**	**1,070,585**	**894,150**	**855,650**
Requirements by Fund				
Property Sales (604)	-	1,070,585	894,150	858,650
Total Requirements by Fund	**-**	**1,070,585**	**894,150**	**858,650**
Resources by Budgetary Category				
Licenses, Fees and Permits	-	4,454	5,000	5,000
Charges for Services	-	496,152	260,500	300,500
Fines and Forfeitures	-	17,760	22,500	45,000
Investment Earnings	-	8,326	6,000	5,000
Contributions and Donations	-	-	150	150
Proceeds from Sales	-	175,637	300,000	250,000
Beginning Fund Balance	-	368,256	300,000	250,000
Total Resources by Budgetary Category	**-**	**1,070,585**	**894,150**	**855,650**
Full-Time Employee Equivalents	1.00	1.00	1.00	1.00

Mandate	**Total Cost**	**Personal Services**	**FTE**
Property Sales	855,650	82,318	1.00
Total Mandates	**855,650**	**82,318**	**1.00**





LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Requested
Fund: 604 . Property Sales					
Revenue					
Department: 780 . Property					
Account Classification: LP . Licenses, Fees and Permits					
32191	Fees - Recording	$0.00	$4,454.00	$5,000.00	$5,000.00
Account Classification Total: Licenses, Fees and Permits		$0.00	$4,454.00	$5,000.00	$5,000.00
Account Classification: CS . Charges for Service					
36442	Payments - PS Contract	$0.00	$496,092.99	$260,000.00	$300,000.00
36730	Reim - Postage	$0.00	$59.09	$500.00	$500.00
Account Classification Total: Charges for Service		$0.00	$496,152.08	$260,500.00	$300,500.00
Account Classification: FF . Fines and Forfeitures					
32185	Liens - Municipal	$0.00	$7,926.39	$15,000.00	$15,000.00
35030	Foreclosure - Lot Book Search	$0.00	$9,833.36	$7,500.00	$30,000.00
Account Classification Total: Fines and Forfeitures		$0.00	$17,759.75	$22,500.00	$45,000.00
Account Classification: IN . Interest					
39150	Investments - Interest On	$0.00	$8,325.61	$6,000.00	$5,000.00
Account Classification Total: Interest		$0.00	$8,325.61	$6,000.00	$5,000.00
Account Classification: OT . Other					
36100	Miscellaneous	$0.00	$0.00	$150.00	$150.00
Account Classification Total: Other		$0.00	$0.00	$150.00	$150.00
Account Classification: CA . Sale of Capital Assets					
36420	Sales - Property	$0.00	$175,636.92	$300,000.00	$250,000.00
Account Classification Total: Sale of Capital Assets		$0.00	$175,636.92	$300,000.00	$250,000.00

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Requested
Account Classification: FB . Fund Balances					
31001	Beginning Fund Balance	$0.00	$368,256.89	$300,000.00	$250,000.00
Account Classification Total: Fund Balances		$0.00	$368,256.89	$300,000.00	$250,000.00
Department Total: Property		$0.00	$1,070,585.25	$894,150.00	$855,650.00
Revenue Totals		$0.00	$1,070,585.25	$894,150.00	$855,650.00
Expenses					
Department: 780 . Property					
Account Classification: PS . Personal Services					
60580	Property Control Manager	$0.00	$58,439.87	$59,082.00	$61,812.00
63930	FICA	$0.00	$4,154.87	$4,520.00	$4,729.00
63940	Workmans Compensation Tax	$0.00	$0.00	$0.00	$29.00
63941	Workmans Compensation	$0.00	$0.00	$0.00	$0.00
63949	Oregon Premium Tax	$0.00	$19.28	$0.00	$0.00
63950	Medical Insurance	$0.00	$7,620.00	$7,620.00	$8,100.00
63951	Life Insurance	$0.00	$24.60	$25.00	$25.00
63952	Short Term Disability	$0.00	$20.40	$20.00	$20.00
63960	Retirement - General	$0.00	$5,844.06	$5,908.00	$6,181.00
63980	Unemployment Compensation	$0.00	$1,344.00	$1,359.00	$1,422.00
63990	Cell Phone Allowance	$0.00	$0.00	$0.00	$0.00
Account Classification Total: Personal Services		$0.00	$77,467.08	$78,534.00	$82,318.00
Account Classification: MS . Material and Services					
44040	Staff Travel & Training	$0.00	$0.00	$1,000.00	$1,000.00
44080	Office Machine Repairs	$0.00	$0.00	$200.00	$200.00

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Requested
44100	Supplies - Office	$0.00	$188.30	$1,000.00	$1,000.00
44200	Dues / Fees	$0.00	$0.00	$2,000.00	$2,000.00
44320	Grounds Maintenance & Repair	$0.00	$5,142.50	$20,000.00	$20,000.00
44640	Telephone	$0.00	$606.06	$700.00	$700.00
44700	Postage	$0.00	$648.06	$500.00	$500.00
44710	Publications / Periodicals	$0.00	$610.00	$750.00	$750.00
44720	Legal Notice Publish	$0.00	$9,909.68	$7,500.00	$7,500.00
44800	Recording Services	$0.00	$1,013.00	$5,000.00	$5,000.00
44805	Lien Payments	$0.00	$7,926.39	$15,000.00	$15,000.00
44910	Forest Patrol Assessment	$0.00	$4,677.19	$5,000.00	$6,000.00
44915	Special Assessments	$0.00	$106.47	$500.00	$500.00
45650	Contract Appraisal Services	$0.00	$2,770.00	$10,000.00	$10,000.00
45801	Miscellaneous	$0.00	$0.00	$150.00	$150.00
46870	Foreclosure Lot Book Search	$0.00	$15,850.00	$20,000.00	$30,000.00
99176	Trans - Property Sales	$0.00	$550,000.00	$652,696.00	$599,615.00
99760	Insurance/Liability	$0.00	$205.00	$205.00	$205.00
99765	Insurance/Workmans Compensation	$0.00	$117.00	$117.00	$117.00
99770	Administrative Services	$0.00	$34,702.00	$34,702.00	$34,702.00
99780	Space Rent	$0.00	$1,377.00	$1,377.00	$1,156.00
Account Classification Total: Material and Services		$0.00	$635,848.65	$778,397.00	$736,095.00
Account Classification: IF . Interfund Transfers					
99040	Trans - General Fund	$0.00	$9,478.00	$6,000.00	$0.00
99177	Trans - Surveyor	$0.00	$0.00	$0.00	$6,000.00

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Requested
99460	Trans - Equip Rent & Revolving	$0.00	$521.00	$521.00	$0.00
99781	Trans - Steering Committee	$0.00	$0.00	$0.00	$450.00
99782	Trans - EMail Accounts	$0.00	$198.00	$198.00	$210.00
99783	Trans - Phones	$0.00	$0.00	$0.00	$77.00
99830	Trans - Vehicle Reserve	$0.00	$2,500.00	$500.00	$500.00
Account Classification Total: Interfund Transfers		$0.00	$12,697.00	$7,219.00	$7,237.00
Account Classification: CR . Contigencies and Reserves					
99750	Operating Contingency	$0.00	$0.00	$30,000.00	$30,000.00
Account Classification Total: Contigencies and Reserves		$0.00	$0.00	$30,000.00	$30,000.00
Department Total: Property		$0.00	$726,012.73	$894,150.00	$855,650.00
Revenue Totals:		$0.00	$1,070,585.25	$894,150.00	$855,650.00
Expense Totals		$0.00	$726,012.73	$894,150.00	$855,650.00
Fund Total: Property Sales		$0.00	$344,572.52	$0.00	$0.00
Revenue Grand Totals:		$0.00	$1,070,585.25	$894,150.00	$855,650.00
Expense Grand Totals:		$0.00	$726,012.73	$894,150.00	$855,650.00
Net Grand Totals:		$0.00	$344,572.52	$0.00	$0.00

Klamath County, Oregon
2011-2012 Budget Financial Presentation
9700 Transient Room Tax

	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Requirements by Budgetary Category				
Materials and Services	-	-	-	655,320
Interfund Transfers	-	-	-	685,680
Subtotal Current Expenditures	-	-	-	**1,341,000**
Unappropriated Fund Balance	-	-	-	150,000
Subtotal Noncurrent Expenditures	-	-	-	**150,000**
Total Requirements by Budgetary Category	-	-	-	**1,491,000**
Requirements by Fund				
Transient Room Tax (9700)	-	-	-	1,491,000
Total Requirements by Fund	-	-	-	**1,491,000**
Resources by Budgetary Category				
Taxes	-	-	-	1,340,000
Licenses, Fees and Permits	-	-	-	500
Investment Earnings	-	-	-	500
Beginning Fund Balance	-	-	-	150,000
Total Resources by Budgetary Category	-	-	-	**1,491,000**
Full-Time Employee Equivalents	-	-	-	-

Mandate	**Total Cost**	**Personal Services**	**FTE**
Transient Room Tax	1,491,000	-	-
Total Mandates	**1,491,000**	-	-

This fund is created to account for resources that have collected under Klamath County Code Section 603 - Transient Room Tax. Klamath County imposes an 8% tax on the rental rate for the privilege of occupancy in any hotel. A "Hotel" means any structure or any portion of any structure which is occupied or intended or designed for transient occupancy for thirty (30) days or less for dwelling, lodging, or sleeping purposes, and includes any hotel, inn, tourist home, condominium, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, public or private dormitory, fraternity, sorority, public or private club, space in mobile home or trailer parks, or similar structure or portions thereof so occupied. Taxes collected are distributed according to a formula set in the code. The tax is distributed to Discover Klamath, Klamath County Museums, Klamath County Fairgrounds, various cities within the county and funds a competitive grants program for the promotion of tourism and conventions in Klamath County.

LIVE Klamath County LIVE

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed
Fund: 9700 . Transient Room Tax					
Revenue					
Department: 160 . Tourism					
Account Classification: TX . Taxes					
31500	Taxes - Transient Room	$0.00	$0.00	$0.00	$1,340,000.00
Account Classification Total: Taxes		$0.00	$0.00	$0.00	$1,340,000.00
Account Classification: LP . Licenses, Fees and Permits					
35070	Fees - Late	$0.00	$0.00	$0.00	$500.00
Account Classification Total: Licenses, Fees and Permits		$0.00	$0.00	$0.00	$500.00
Account Classification: IN . Interest					
39150	Investments - Interest On	$0.00	$0.00	$0.00	$500.00
Account Classification Total: Interest		$0.00	$0.00	$0.00	$500.00
Account Classification: FB . Fund Balances					
31001	Beginning Fund Balance	$0.00	$0.00	$0.00	$150,000.00
Account Classification Total: Fund Balances		$0.00	$0.00	$0.00	$150,000.00
Department Total: Tourism		$0.00	$0.00	$0.00	$1,491,000.00
Revenue Totals		$0.00	$0.00	$0.00	$1,491,000.00
Expenses					
Department: 160 . Tourism					
Account Classification: MS . Material and Services					
44104	Miscellaneous	$0.00	$0.00	$0.00	$0.00
45015	Administration Fees	$0.00	$0.00	$0.00	$10,000.00
46930	Special Projects Expense	$0.00	$0.00	$0.00	$645,320.00
Account Classification Total: Material and Services		$0.00	$0.00	$0.00	$655,320.00

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed
Account Classification: IF . Interfund Transfers					
99038	Trans - Museum	$0.00	$0.00	$0.00	$100,575.00
99039	Trans - Tourism	$0.00	$0.00	$0.00	$117,340.00
99050	Trans - Fairgrounds	$0.00	$0.00	$0.00	$467,765.00
Account Classification Total: Interfund Transfers		$0.00	$0.00	$0.00	$685,680.00
Account Classification: CR . Contigencies and Reserves					
99750	Operating Contingency	$0.00	$0.00	$0.00	$0.00
99981	Unappropriated Fund Balance	$0.00	$0.00	$0.00	$150,000.00
Account Classification Total: Contigencies and Reserves		$0.00	$0.00	$0.00	$150,000.00
Department Total: Tourism		$0.00	$0.00	$0.00	$1,491,000.00
Revenue Totals:		$0.00	$0.00	$0.00	$1,491,000.00
Expense Totals		$0.00	$0.00	$0.00	$1,491,000.00
Fund Total: Transient Room Tax		$0.00	$0.00	$0.00	$0.00

Budget Worksheet Report

Revenue Grand Totals:	$0.00	$0.00	$0.00	$1,491,000.00
Expense Grand Totals:	$0.00	$0.00	$0.00	$1,491,000.00
Net Grand Totals:	$0.00	$0.00	$0.00	$0.00