

Proposed Budget



2011-2012

Budget Committee Members

Board of Commissioners

Al Switzer
Dennis Linthicum
Cheryl Hukill

Citizen Committee Members

Kirk Glick
Allan Craigmiles
Terrie Mumford

Budget Officer: Jason Link

KLAMATH COUNTY, OREGON
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Klamath County, Oregon 2011-2012 Budget Presentation Table of Contents

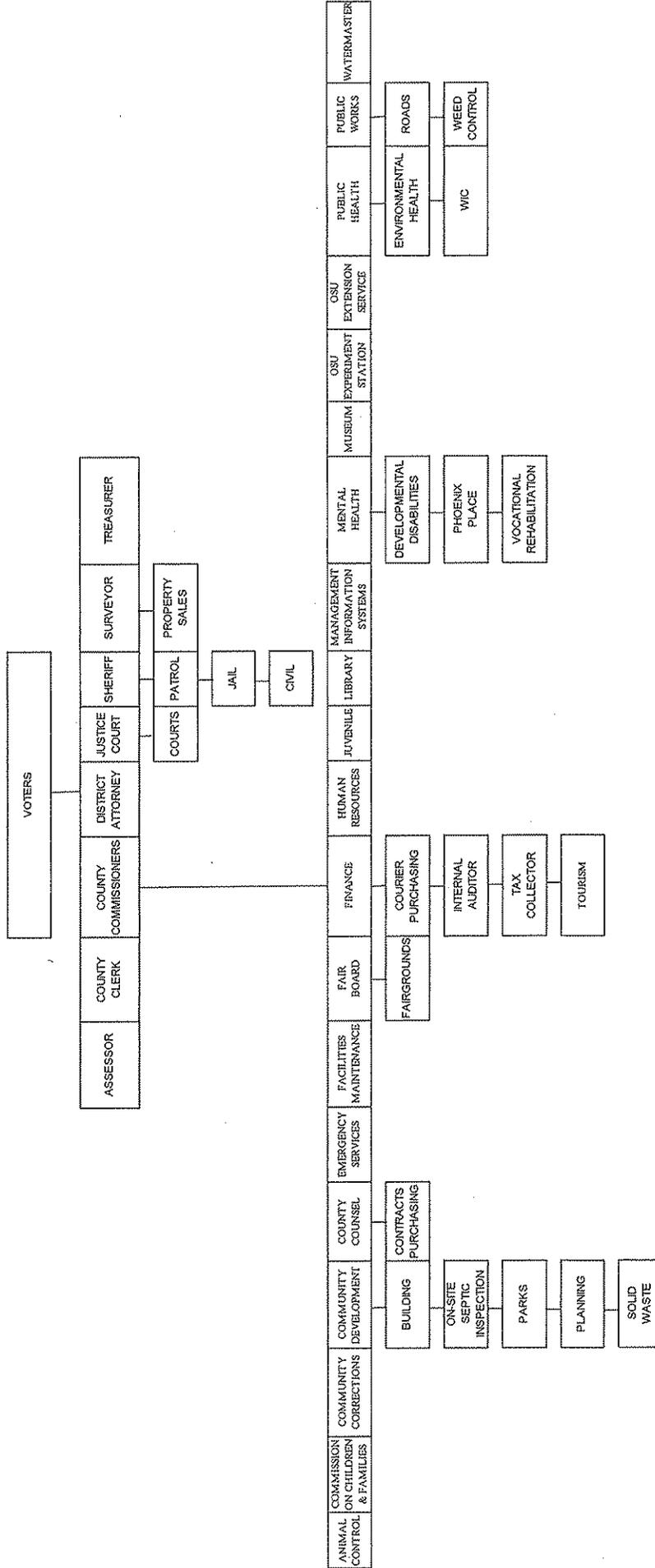
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Klamath County, Oregon 2011-2012 Budget Presentation Organizational Chart



Klamath County, Oregon
2011-2012 Budget Presentation
List of Elected Officials

<u>Position</u>	<u>Name</u>	<u>Term Expires</u>
Assessor	Rafael Hernandez	January 3, 2013
Clerk	Linda Smith	January 3, 2015
Commissioners	Al Switzer Dennis Linthicum Cheryl Hukill	January 3, 2013 January 3, 2015 January 3, 2013
District Attorney	Ed Caleb	January 3, 2015
Justice of the Peace	Karen Oakes	January 3, 2015
Sheriff	Timothy Evinger	January 3, 2013
Surveyor	Michael Markus	January 3, 2013
Treasurer	Michael Long	January 3, 2015

Klamath County, Oregon
 2011-2012 Budget Presentation
 List of Appointed Officials

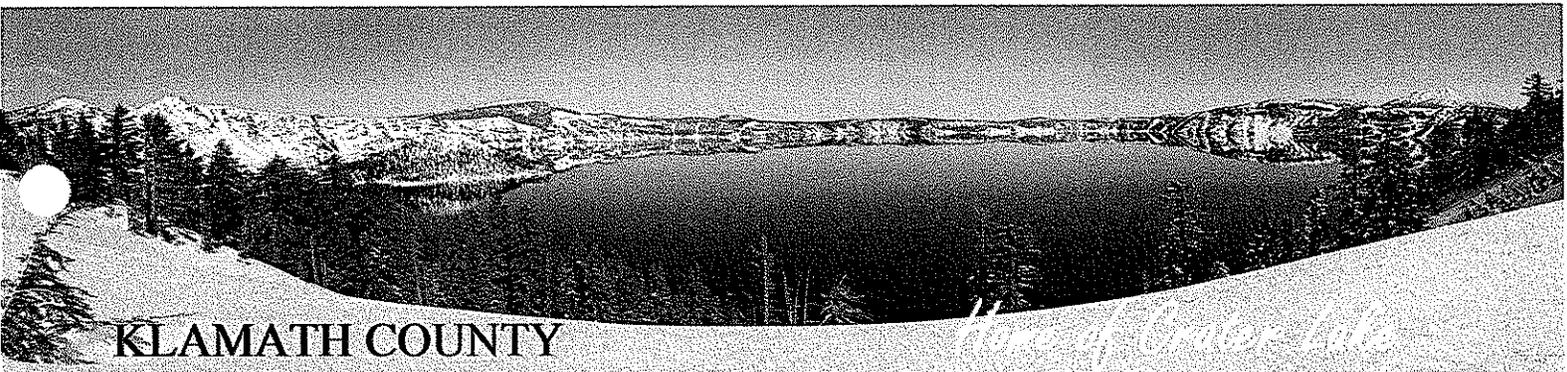
Position	Name
Agricultural Experiment Station (State Appointed)	William Riggs
Animal Control	Mike Horton
Budget & Finance	Jason Link
Cooperative Extension (State Appointed)	William Riggs
Community Corrections	Kiki Parker-Rose
Commission on Children & Families	Kim Estes
Community Development Department	Sidney Mitchell
County Counsel	Dave Groff
Emergency Management	George Buckingham
Fair Manager	Jerry Golden
Human Resources	Daneen Dail
Juvenile	Glen Vest
Maintenance	Thomas Banks
Management Information Systems	Randall Paul
Mental Health	Amanda Bunger
Museum	Todd Kepple
Public Health	Marilynn Sutherland
Public Works	Stan Strickland
Tax Collector	Jason Link
Watermaster (State Appointed)	Kyle Gorman
Veteran's Services	Kathy Pierce

Klamath County, Oregon
2011-2012 Budget Presentation
List of Boards, Committees and Commissions

Local Alcohol and Drug Planning Committee
Ambulance Advisory Board
Bicycle Trails Advisory Board
Budget Committee
Budget Task Force Committee
Citizens Safety and Building Advisory Committee
Commission on Children and Families
Community College Services Advisory Committee
Community Corrections Committee
County Charter Committee
County Compensation Board
Courthouse Task Force Committee
Dock Commission (City of Klamath Falls, Oregon)
Dog Commission
DUII Task Force Committee
Board of Equalization
Fair Board
Farm Use Board of Review
Grazing Advisory Committee
Health Board (Not a County Appointed Board)
Historical Landmark Commission
Klamath Housing Authority
Long-Term Financial Planning Committee
Mental Health Advisory Board
Museum Advisory Board
Natural Resource Advisory Committee
Overall Economic Development Program Committee
Park Board
Planning Commission
Board of Ratio Review
Roads Advisory Committee
Solid Waste Management Advisory Committee
Tourism Advisory Committee
Water Resources Advisory Committee
Weed Control Advisory Committee

Klamath County, Oregon
2011-2012 Budget Presentation
Budget Calendar

Prepare Budget Documents	January through April 8, 2011
Publish First Notice of Budget Committee Meeting (5 to 30 days before meeting)	March 29, 2011
Publish Second Notice of Budget Committee Meeting (at least 5 days after first notice)	April 5, 2011
Budget Committee Meetings	April 12, 2011 through April 29, 2011
Submit CAFFA Grant to State of Oregon	May 2, 2011
Prepare Budget Summary	May 2, 2011 through June 20, 2011
Publish Budget Summary and Notice of Budget Hearing (5 to 30 days before hearing)	June 14, 2011
Public Hearing by Board of Commissioners	June 21, 2011
Board of Commissioners Adopts Budget, Makes Appropriations, Imposes Taxes, and Categorizes Taxes	June 21, 2011
Certify Taxes to County Assessor	July 15, 2011



KLAMATH COUNTY

Home of Grand Falls

OREGON

FINANCE & BUDGET OFFICE

April 12, 2011

Members of the Budget Committee, Board of Commissioners, and Citizens of Klamath County:

We find ourselves in a precarious position, along with others, waiting to see what will happen with the economy. In the General Fund, we continue to operate at a deficit as operating revenues are not projected to be sufficient to cover expenses. In addition, revenues in the following year are projected to be significantly less than for 2011-2012. It is imperative that we build a reserve until, at the least, stable sources of revenue are located.

The recommended budget for fiscal year 2011-2012 continues on the principles adopted in fiscal year 2010-2011. There are no significant changes. The Consumer Price Index (CPI) has risen 2.10% over the prior year, the budget includes cost of living increases for all Elected Officials and employees, in addition there are increases budgeted to accommodate merit step increases for those who have not hit the top of their pay range and increases in the number of steps as negotiated with the unions. The County is currently in negotiations with several of its unions, but given the current economy we expect a fairly small financial impact and little effect on levels of service. Fiscal year 2011-2012 is the first half of the State's biennium budget so those portions of the County budget most affected by the State budget will could see significant changes.

Klamath County has two pension plans covering substantially all employees. Sheriff's department employees and certain employees of the Community Corrections department are participants in the State of Oregon Public Employees Retirement System (PERS). All other Elected Officials and county employees are participants in the Pension Plan for Employees of Klamath County (Pension Plan).

PERS is experiencing high unfunded actuarial liabilities that have increased mandatory contribution rates from 6.39% to 10.98% in the coming fiscal year. Projected mandatory contribution rates for the fiscal year starting July 1, 2013 range from 9.03% to 21.07%. Our own Pension Plan is also experiencing high unfunded actuarial liabilities. The recommended contribution rate from the actuary for the 2011-2012 fiscal year is 12.04% relatively unchanged from the prior report. The contribution rate being made by the County is 10.00%. Unless underlying investments significantly outperform actuarial rates or changes are made to the plan, the County's unfunded actuarial liability will continue to grow.

Current forecasts of the State budget for the next biennium are dismal. The State is already projecting a multibillion dollar short fall in revenues. Property values continue to drop to levels that are approaching the

maximum assessed value trend line imposed by Measure 50, which could have an effect on the amount of property taxes available.

The Federal Government passed H.R. 1424, the Emergency Economic Stabilization Act of 2008, which reauthorized the Secure Rural Schools program through federal fiscal year 2011 and full funding for the Payment in Lieu of Taxes (PILT) program through federal fiscal year 2012.

The County has recognized, since 1990, that these Federal funds may have a limited life span. Therefore, the County has accumulated a "Road Fund Reserve", which is designed to sustain reduced services on roads for several years in the future and take care of deteriorating county bridges, or until alternatives can be devised for funds impacted by Public Law 106-393. However, in order to trim the budget to a more balanced and sustainable level, the next few years, services will need to be reduced, eliminated, or an alternate funding source to replace the declining funds from the federal funds. The O&C receipts and Federal Forest receipts decline on a schedule of 2008 - 90%, 2009- 81%, 2010 - 73%, and 2011 - 42%. We are preparing projections of revenue sources for the next few years, so that you and the department directors can make decisions on what level of services the county will be able to provide.

The county, cities, and tax districts are facing a serious financial crisis not seen in many years as a result of shrinking revenues, record-high gas and energy prices, and more recently a municipal credit crunch which is making it extremely difficult and more expensive for counties to borrow money. The State is considering legislation that is affecting the resources that come to counties to provide the services that the State and Federal Government mandates. The slowdown in the economy is having a major effect on individuals and families including taxing districts. The Federal Government passed significant changes in health care, which will affect the County's budget in this fiscal year and in years to come.

This budget does have services that are reduced due to the State cutting funds to programs in Community Corrections; Commission on Children and Families, video poker funds, Mental Health, Public Health to name a few areas, also services in Community Development are down due to a slowdown in housing. The budget was based on the target budget approved by the Budget Committee on February 9, 2011. We realize many programs that are state funded have been reduced and are still being reduced so some departments may be asking for money from the general fund. Remember that any changes to the budget will affect other programs as directed by the Board.

This recommended budget was prepared with the possibility of an ongoing stagnant economy in mind. If the economy picks up, service levels provided by most departments may not be impacted. The Budget Committee's decision on February 9, 2011 to reduce expenditures for the remainder of the 2010-2011 fiscal year (\$669 thousand estimated) along with more fund balance coming into 2010-2011 than was budgeted (\$300 thousand estimated) was intended to generate a reserve of \$969 thousand to go into the 2011-2012 fiscal year. The General Fund, along with most other funds, now has sufficient reserves to weather the ominous impending storm in the short-term. I feel compelled to bring this to your attention because there are those who have looked at the reserves and feel they should be used to expand services at this time, by providing funding for non-mandated services and other governmental or non-profit organizations, and for a multitude of other possibilities. This is not the time to increase operating expenditures.

The recommended budget is a “reduced” budget that takes into consideration increases for contract agreements, county retirement, medical insurance, and other costs that the departments do not have control over. This budget reflects our best effort to address the issues we face given the priorities set by the Budget Committee and the Board of Commissioners – to preserve safety and health related services. It also maintains minimum State-mandated services. Sufficient funds are not budgeted to provide appropriate cash flow for the following year. This concept was discussed and approved at the February 9, 2011 Budget Committee meeting. You are expected to deliberate and make decisions to ensure that appropriate resources are available to begin the following fiscal year.

You have the opportunity to make any revisions on how the county will utilize resources to provide programs to the residents of Klamath County as demographics vary and change. All funds are required to be balanced per ORS 294.331. A balanced budget means that revenues and expenditures match. All funds including those with debt service are balanced in accordance with Oregon municipal debt law.

This budget message is organized into five major categories designed to give the reader an overview of County issues, priorities, and finances. They are:

- Revenue and Expense Overview
- Short Term Financial and Other Initiatives that Impact the Recommended Budget
- Long Term Financial and Other Matters that Impact the Recommended Budget
- Significant Departmental and Fund Highlights and Issues for 2011-2012
- Processes Used to Develop the Budget and Organization

The preparation of a budget this complex would not be possible without the hard work and contributions of many. I would like to acknowledge the efforts of each of the department heads and program managers that participated to complete this recommendation.

Revenue and Expense Overview

The county general fund revenues and expenditures are proposed at \$25,282,246, including transfer payments (counted twice). Proposed countywide revenues and expenditures are proposed at \$207,432,944, including transfer payments (counted twice), compared to 2010-11 countywide budget of \$196,902,757 and general fund budget of \$15,030,337. The majority of the revenue is cash carryover from the 2010-11 fiscal year dedicated dollars earmarked for roads generated from federal forest receipts and gas taxes. The actual revenue and expenditures received in:

Year	Revenues	Expenditures
2009-10	\$215,907,467	\$88,967,503
2008-09	\$214,294,774	\$75,045,385
2007-08	\$205,788,776	\$75,483,184
2006-07	\$208,871,992	\$80,408,776
2005-06	\$194,716,854	\$70,480,204
2004-05	\$182,634,357	\$63,921,174
2003-04	\$172,904,000	\$66,478,386
2002-03	\$167,536,840	\$61,219,640

This year's staffing includes steps, insurance, and cost of living adjustment per contract agreements. The insurance cap for most employees is remaining at \$675 per month. The County Compensation Board is required by state law to conduct an annual review of Elected Official's compensation each year. The Compensation Board will make a report to the Budget Committee on Tuesday, April 12th regarding the Elected Officials. A copy of their recommendations is included elsewhere in this document.

Klamath County's permanent tax rate is \$1.7326 per \$1,000 of assessed value. Measure 50 allows a three percent increase in assessed value on existing property, plus an increase for new improvements each year. Our estimated revenue will be \$8,043,951 or \$1.68885 per \$1,000 of assessed value for the general fund and \$208,380 or \$0.04375 per \$1,000 of assessed value for veterans' services. Tax estimates will be affected by the exemptions that the state legislators approve during session, plus any appeals approved by the State Tax Court. As the housing economy slows, this will affect the potential growth of property taxes.

The Sheriff also has a five-year serial levy on the May election at a rate of \$0.25 per \$1,000. This is estimated to raise \$1.20 million to support the operation of the B and C pods at the Klamath County Jail. In addition there is a five year serial levy on the May election at a rate of \$0.05 per \$1,000. This is estimated to raise \$215 thousand to support the operations of the Klamath County Museums.

The state legislature began their session in January 2011. There will be many measures before the legislature and on ballots that could affect this budget if approved. There are also many measures that the Federal legislature is considering, that will have a major impact on the budget and the community. If legislation passes any of the proposed measures, the county will have financial changes to address. The involvement of our County officials during state and federal legislation is vital. We need to support the Commissioners and community leaders' roles in working for our community with the state and federal legislatures this coming year.

Short-Term Financial and Other Initiatives that Impact the Recommended Budget

There are a number of factors affecting the recommended budget for 2011-2012. Some may continue beyond 2011-2012. However, they are presented here as factors with a direct impact on this recommended budget.

State Mandated Services

The County is mandated by Oregon Statute to provide certain services to the public. The current economic environment has impressed upon us an acknowledgement that we can no longer perform all the services we have in the past to the same level. This necessitates a policy level decision as to what services the county will provide and to what service level it will be provided. Each department was asked to prepare a budget request to the Budget Committee. In those budget requests these state mandated services were given a high level of visibility. As you review the recommended budget keep in mind what the state mandated services are and the funding level you approve to those mandates.

Contingency & Unappropriated Fund Balance

At the direction of the Budget Committee, the 2011-2012 General Fund recommended budget includes a minimal amount of contingency and no unappropriated fund balance. This means the County could spend all available resources in the 2011-2012 fiscal year with no carry forward to 2012-2013. Revenues in 2012-2013 are projected to decrease a further \$800 thousand.

The purpose of an unappropriated ending fund balance is to provide the County with a cash or working capital balance with which to begin the fiscal year following the one for which this budget is being prepared (ORS 294.371 and OAR 150-294.371). The amount of an unappropriated ending fund balance, should be based on our cash requirements between July 1 of the fiscal year following the one for which we are budgeting, and the time sufficient revenues will become available from other sources to meet cash flow needs (generally November).

General Cost Increases

At the Budget Committee meeting on February 9, 2011, the committee agreed to use an assumption of 2.00% increase in the consumer price index. The actual change in the consumer price index was 2.10%. The recommended budget therefore projects a slightly further cut in most departments than was previously anticipated.

Long-Term Financial and Other Matters that Impact the Recommended Budget

County Facilities

During the current fiscal year, Mental Health's building on Vandenburg Drive experienced a devastating fire that has required the department to relocate to other county facilities. Also there are many other county owned buildings that are requiring significant remediation costs that are not being planned for.

Property Taxes and Debt Limitations

The County is subject to a number of property tax and debt limitations imposed by Oregon Law. A complete schedule of these limitations is found in Appendix A.

Debt Service

Information specific to debt and planned projects is included in Appendix B.

Fiscal Policies & Definitions

A complete list of adopted fiscal policies that have been applied to this budget are found in Appendix C. Every effort is being made to find less expensive ways to provide quality services.

Budget Format

The budget format and program descriptions are discussed in Appendix D.

Fund Descriptions

A description of the individual funds and their purposes can be found in Appendix E.

Wage Tables

The wage table used in the preparation of the 2011-2012 can be found in Appendix F.

Significant Departmental and Fund Highlights and Issues for 2011-2012

We are in a time of low interest rates, which translates into a lower growth rate on our reserve funds. And those investment earnings that we have relied on in the past to supplement programs are not available this year. This has caused a further reduction in some programs that relied upon those earnings to supplement operating revenues.

Some departments reduced operating hours to 32 hours weeks due to funding cuts. Other departments have been reduced to the point that further cuts would require the County to turn this service back to the State of Oregon. Requiring services to be provided by individuals from out of the area, reducing the timeliness of services provided to county residents.

Processes Used to Develop the Budget and Organization

The Budget Committee was convened in a special public meeting on February 9, 2011, to communicate and define priorities for budget development. Pursuant to Oregon law, the budget is reviewed and approved by a Budget Committee consisting of the three members of the Board of Commissioners and three lay members.

A series of public meetings were held where Department Directors and Elected Officials had a chance to talk about the financial aspects of their proposed budget. These meetings took place on February 16, March 2, and 23. No public testimony was heard at these meetings.

The Budget Committee hearings on the recommended budget will be held April 12 through 29, 2011. During each day of presentation and review, there will be scheduled opportunities for public input. Budget deliberations are scheduled to begin at the conclusion of the reviews on April 29, 2010. All Budget Committee meetings are open to the public and public testimony is always welcome.

The County's Elected Official Salary Committee has met previously and developed a recommendation for Elected Officials' salaries and will present it to the full Budget Committee for action.

Following approval and publication of the Budget Committee's recommended budget, the Board of Commissioners is tentatively scheduled to adopt the budget on June 21, 2011. The Board of Commissioners also meets in public session and encourages public input. The Board of Commissioners is authorized to amend expenditures in the Budget Committee's approved budget up to 10 percent of any fund without reconvening the Budget Committee.

The organizational chart found on page i includes a view of the County with its departments. For each County department there is a discussion at the beginning of their section. An overview of each department, significant accomplishments in the prior year, as well as information on all programs within the department are found behind their tab. For each program, the budget reflects a statement of purpose, mandated services, self-imposed services, measures of effectiveness, and significant issues facing the department. Additionally, financial information is included.

The budget is organized around the County's functional areas. Although the County has adopted a program budget format, the State of Oregon requires retention of a line-item budget format.

Throughout the budget, the specific goals that each program strives to meet are identified in a description of the particular program. The narrative for each program includes a statement of the revenues generated by specific programs.

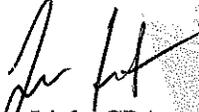
Conclusion

As you review the budgets with the departments, ask the Directors what kind of service will be provided to the community with the funds provided, understanding there are limited resources (funds) available. Ask questions about programs and spend less time looking at individual line items. The budget is appropriated by category, not line items. After you review and make the desired changes to the budget, you will approve the budget on Tuesday, April 29, 2011. The approved budget will be published for final public hearing on Tuesday, June 21, 2011, where the Board of Commissioners will meet in a public session to adopt the budget. The Board of Commissioners are authorized to amend expenditures in the Budget Committee's approved budget, up to 10 percent of any fund, without reconvening the Budget Committee. The Board of Commissioners always encourages public input.

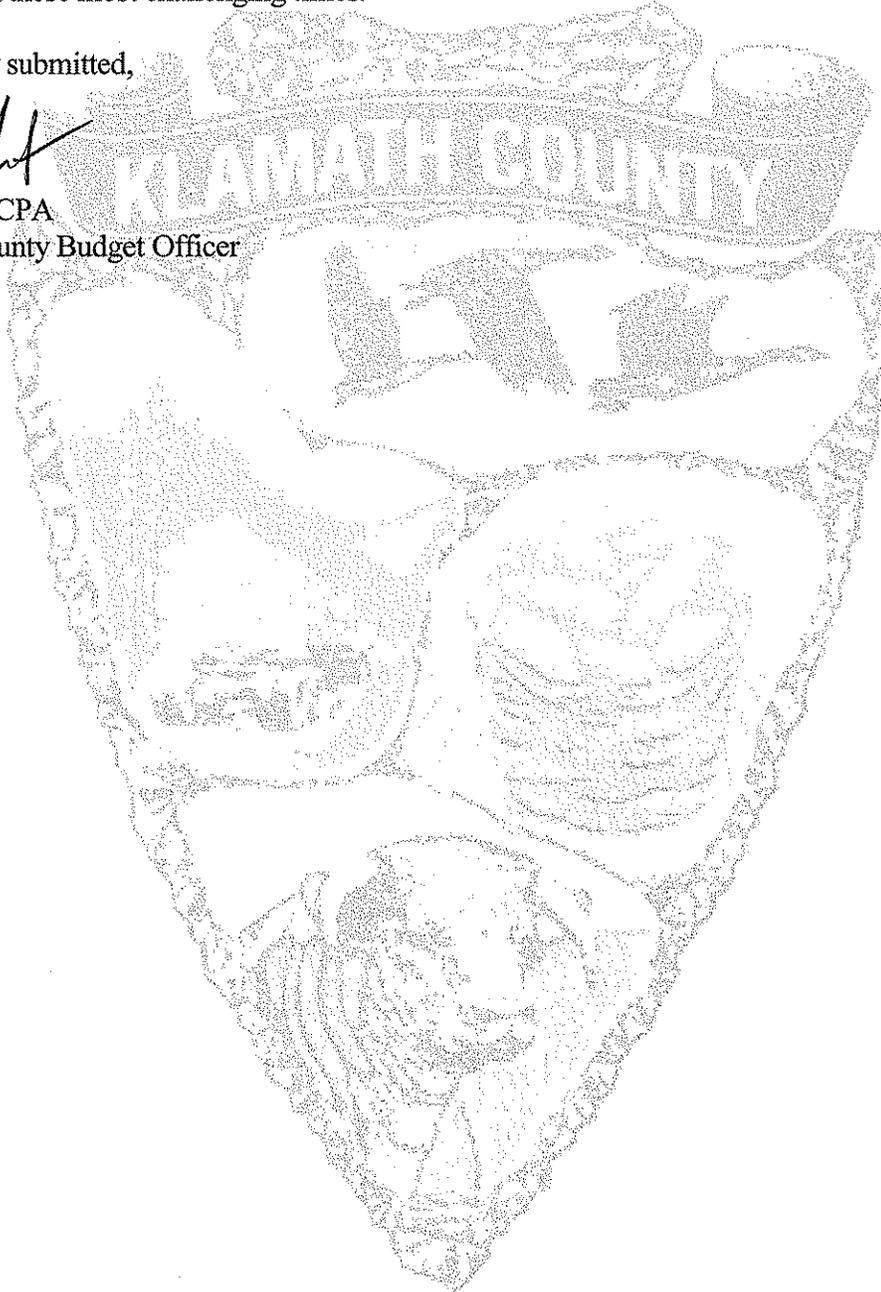
This budget has been prepared in a time of extraordinary financial stress. County governments must provide state, federal, and self-imposed mandated services at the local level, many of them without adequate funding from the State and Federal Government, face extremely difficult choices, particularly those that rely entirely on local funding. There are many people whose lives will be directly impacted by the budget choices we

must make. Ever mindful of that, we have worked hard to prepare a budget that preserves direct services to the greatest extent possible and keep in mind long-term strategies that will allow us to do so in the future. I would like to extend my personal thanks to the citizen members of the Budget Committee for their time, concern, and constructive insights. I wish also to acknowledge the Board of Commissioners' support and leadership in these most challenging times.

Respectfully submitted,



Jason Link, CPA
Klamath County Budget Officer



Klamath County, Oregon
2011-2012 Budget Presentation
Appendix A – Property Taxes and Debt Limitations

Property Taxes

The County will certify its State-provided permanent tax rate in the amount of \$1.7326 per thousand dollars of assessed valuation for 2011-2012. The total amount of property tax the County expects to levy on behalf of the General Fund is \$8,557,395. Of this amount, the County expects to collect 94 percent for a net of \$8,043,951.

Property Tax Limitations

In 1997, voters approved a constitutional amendment known as Ballot Measure 50. Ballot Measure 50 established a permanent tax rate limit for all local governments. Klamath County's rate is \$1.7326 per thousand of calculated assessed value. The assessed value is approximately 54.6 percent of real market value. This permanent rate is set by the Oregon constitution.

Other limits were imposed by Ballot Measure 5, another constitutional amendment approved by Oregon voters. This measure limits all local governments to a combined total of \$10 per thousand of real market value. Schools were limited to \$5 per thousand.

Debt Limitations

The County has a general obligation bonded debt limit set by Oregon Revised Statute (ORS) 287.054, which is 2 percent of the real market value of all taxable property in the County. The County has no bonded debt outstanding at July 1, 2011.

Klamath County, Oregon
2011-2012 Budget Presentation
Appendix B – Debt Service

Mental Health Loans

On August 26, 1988, the County obtained a mortgage loan for \$80,394 from Siuslaw Valley Bank, with an interest rate of 8.97%, and due in monthly installments of \$640 for 350 months (maturity date October 2017). In addition, on February 2, 1989, the County obtained a mortgage loan for \$55,690 from Siuslaw Valley Bank, with an interest rate of 8.97%, and due in monthly installments of \$450 for 352 months (maturity date June 2018). The debt service on these loans is made in the Mental Health Fund.

Klamath County, Oregon

2011-2012 Budget Presentation

Appendix C – Fiscal Policies and Definitions

Fund Accounting

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Klamath County has the following types of funds:

Governmental Funds – These funds are typically used to account for tax supported activities. They have a short-term emphasis and generally measure and account for cash and “other assets that can easily convert to cash.” The funds use the modified accrual basis of accounting. Revenues, including funds received from other governmental units and the issuance of debt, are recorded when they are susceptible to accrual. For revenue to be considered susceptible to accrual it must be both measureable and available to the current financial expenditures of the fund. Revenue is considered available when it is collectible during the current period, and the actual collection will occur either (1) during the current period or (2) after the end of the period but in time to pay current year-end liabilities. Expenditures are recorded on an accrual basis because they are measureable when they are incurred. Expenditures include salaries, wages, and other operating expenditures; payments for supplies; transfers to other funds; capital outlays for fixed assets; and payments for the service of debt. Although most expenditures are recorded on an accrual basis (timing emphasis), the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Thus, expenditures for a governmental fund cannot be equated to expenses of a business enterprise. Governmental funds applicable to the County consist of:

General Fund – The purpose of a general fund is to record financial transactions relating to all activities for which other specific types of funds are not required.

Special Revenue Funds – Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Capital Project Funds – A capital project fund is a type of special revenue fund that is used to account for financial resources to be used for the acquisition or construction of major capital facilities that are nonrecurring major expenditure items.

Debt Service Funds – A debt service fund is used for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Proprietary Funds – These funds are used to account for a government’s business-type activities. The funds use the accrual basis of accounting. Accrual accounting attempts to record the financial effects on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the periods in which those transactions, events, and circumstances occur rather than only in the periods in which cash is received or paid by an enterprise. The essential elements of the accrual accounting method include the (1) deferral of expenditures and the subsequent amortization of the deferred costs, (2) deferral of revenues until they are earned, (3) capitalization of certain expenditures and the subsequent depreciation of the capitalized costs, (4) accrual of revenues that have been earned and expenses that have been incurred. Proprietary funds applicable to the County consist of:

Enterprise Funds – An enterprise fund is established to finance and account for acquiring, operating, and maintaining facilities and services which are primarily self-supporting from external user charges and fees. It is required when one of the following criteria is satisfied: (1) the activity is financed with debt that is secured solely by the pledge of net revenues from fees and charges of the activity; (2) laws or regulations require that the activity’s costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; (3) the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

Klamath County, Oregon

2011-2012 Budget Presentation

Appendix C – Fiscal Policies and Definitions

Internal Service Funds – An internal service fund is established to finance and account for services furnished to one department or agency to another department or agency of the same local government or its component units, or other governments on a cost-reimbursement basis.

Fiduciary Funds – These funds are used “to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government’s own programs.” Fiduciary funds utilize the accrual basis of accounting. Fiduciary funds applicable to the County consist of:

Investment Trust Funds – An investment trust fund is used by a governmental entity to report the external portion of an investment pool. The County sponsors an investment pool, in which legally separate government’s commingle or pool their resources in an investment portfolio for the benefit of all participants. The external portion of the investment pool is exempt from Oregon Budget Law by OAR 150-294.361(1)-(A).

Agency Funds – An agency fund is used to account for all assets that are held in a custodial relationship, such as the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Agency funds are most commonly used to account for taxes collected by the County on behalf of other governments. These funds are exempt from Oregon Budget Law by OAR 150-294.361(1)-(A) and 150-294.361(2).

The County budgets all funds using the modified accrual basis of accounting, except interfund loans and repayments are budgeted as debt proceeds (repayments) and debt service (repayments).

Definitions

Beginning Fund Balance - This is a revenue classification indicating those financial resources which, because they were not expended in one fiscal year, are available in the following year. Included in this total are projects known as carry-forwards. Also included are the unappropriated ending fund balances, contingencies, reserves, and any excess revenue or under expenditures from fiscal year 2010-2011.

Capital Outlay - This is an expenditure category. This includes all material and equipment purchases costing more than \$5,000, as well as lands and buildings.

Change in Fund Balance - This is the difference between the anticipated beginning fund balance and the anticipated ending fund balance.

Debt Service - This is the payment of interest and principal on an obligation resulting from the issuance of bonds, loans or capital leases.

Ending Fund Balance - This amount represents the funds’ total unappropriated ending fund balance, reserves, and contingencies.

Expenditures - A fund liability incurred for operation, capital outlay, or their requirements, during a budgetary period.

Materials and Services - This includes transportation, operating expenses, minor equipment purchases, data processing, maintenance and repairs, contracted services, and direct funding to non-County agencies.

Personal Services - This includes total compensation paid to employees including salaries, benefits, and payroll taxes.

Revenues - This is income for the fiscal year and includes transfers and proceeds from the sale of bonds and notes.

Klamath County, Oregon
2011-2012 Budget Presentation
Appendix C – Fiscal Policies and Definitions

Transfers From - This line item represents the amount of money transferred to the fund indicated from another fund inside the County organization.

Transfers To - This line represents the total amount of money transferred to other funds inside the County.

Unappropriated Ending Fund Balance - This is the amount set aside in the budget to be used as a cash carryover to the next year's budget. It provides the local government with cash until tax money is received from the County Treasurer in November. This amount cannot generally be transferred by resolution or used through a Supplement Budget unless there is a qualifying emergency (ORS 294.371).

Klamath County, Oregon

2011-2012 Budget Presentation

Appendix D – Budget Format

The Klamath County budget is composed of three basic units: major program categories, departments/ funds, and in some cases subprogram. The individual departments budgets are grouped into eight major program categories: General Government, Agriculture Services, Community & Economic Development, Community Services, Human Services, Internal Support, Public Safety, and Public Works.

General Government Program - This includes the general government offices such as the Commissioners, Treasurer, Assessor, Tax Collector and the County Clerk.

Agricultural Services Program – These departments/programs provide support and assistance to the community through Cooperative Extension, Agricultural Experiment Station, Watermaster, Taylor Grazing, and Weed Control.

Community & Economic Development Program - This program facilitates and stimulates the economic health of the community through development and redevelopment efforts. Included in this program are departments such as Building, Planning, Surveyor, Tourism, and Economic Development.

Community Services Program - These are public services such as Parks, Library, Museum, and Fairgrounds. This program also includes the miscellaneous public service grants to outside agencies although they are located in the Community Services budget which is in the community and Economic Development section.

Human Services Program - This includes all departments of a human caring and welfare capacity. These include departments such as Mental Health, Public Health, Veterans, and Youth Services.

Internal Support Program -These departments/programs provide needed support to all the actual public service programs. These include departments such as Personnel, Finance, Budget, Data Processing, Risk Management, and Maintenance.

Public Safety Program - This program is to encourage and facilitate the public safety of the county. Departments include Sheriff, Juvenile, District Attorney, Justice Court, and Animal Control.

Public Works Program - This program provides the community with care and construction of roads within the County. It also includes care and construction of bicycle trails and operations of the county landfills.

Klamath County, Oregon

2011-2012 Budget Presentation

Appendix E – Fund Descriptions

General Fund - 100

This fund is the general operating fund of the county. Its two largest sources of revenue are property taxes and the Oregon and California land grant distribution. It also receives various intergovernmental revenues, fees, fines, and interest on investments. Its purpose is carrying out the legislative and executive functions of the county. The General Fund provides such services as Sheriff's patrol, county jail, juvenile services, county library, emergency services, county museum, veteran's services, agriculture experiment station and extension, planning, parks, community development and the Justice court.

Domestic Violence - 120

The Domestic Violence Fund was created to account for the federal grant from the Department of Justice to assist the county in dealing with domestic violence throughout the communities of Klamath County.

Administrative Services - 150

The Administrative Services Fund was created to identify and locate the costs of internal support among the County's operating funds. The fund contains General Administration, Personnel, Data processing, County Counsel, Finance, Contracting, Purchasing, and other costs that have benefits accruing to all county operations.

Veterans Services - 212

This fund was established to use a percentage of the county's permanent tax base to stabilize funding to support services to veterans.

Commission on Children & Families - 220

This fund receives grants from the state Commission on Children and Families. A portion is used to fund administration of the program with the remainder of grant funds being used to fund youth programs and services in the community.

District Attorney Enforcement - 222

This fund has two major functions: liquor law enforcement and drug enforcement. The liquor law enforcement program is for liquor law enforcement under ORS 471.670. Revenues from fines imposed in the enforcement of the liquor control act and administered by the District Attorney. The enforcement is funded from drug arrests and is for the specific purpose of increasing drug enforcement efforts in Klamath County. Once the fund reaches \$100,000 the surplus will accrue to the general fund.

Tourism - 226

This fund was established in the 1991-92 year, to account for revenue received from the transient room tax, which the Klamath County Code directs to be used for the promotion of tourism within Klamath County.

Community Grants – 228

This fund was established for grant funds for woodstove replacement. The fund was closed in 2009-2010.

Sheriff Special Revenue - 229

This fund was established in the 1990-91 year, to account for private contribution received for the D.A.R.E. program to provide drug prevention awareness and education. The fund renamed as it now also includes forfeiture revenues used for drugs operation expenses and homeland security grant funds.

Road Department - 230

The Road Department Fund receives federal forest reserve apportionments as per ORS 294.060 and State Highway Fund apportionments as per ORS 366.525 as its major sources of revenue. Other revenue comes from interest on investments, reimbursement for work done, intergovernmental revenues, and miscellaneous sources. Expenditures are limited by article IX Section 3 of the Constitution of the State of Oregon, and are for the construction and maintenance of roads in the county.

Klamath County, Oregon
2011-2012 Budget Presentation
Appendix E – Fund Descriptions

Bicycle Trails - 240

The county receives 1% of the state motor vehicle registration on all vehicles registered in Klamath County for the purpose of constructing and maintaining bike paths in the community. A joint city/county board administers the fund in the Klamath Falls area.

Marine Board (Sheriff) - 245

This fund is provide accounting of the State and County partnership of the parole and safety on the waterways of the County

Taylor Grazing - 280

This fund is for range improvements under ORS 294.070. Monies are federal monies passed through the State Execution Department to counties and expended through written offer of the Grazing Advisory Board. There are three such boards in Klamath County.

Federal Forest Title III - 285

This fund was established 2005-06 budget year to account for the special revenues from the federal rural school funds law for use on federal forest lands.

Court Facilities Security - 290

This fund is to account for funds received under ORS 137.308(2) and maintained by the county treasurer per ORS 1.182 to provide court security for the courts.

O&C Title III - 295

This fund was established 2005-06 budget year to account for the special revenues from the federal rural school funds law for use on bureau of land management lands.

Klamath Falls Streets - 315

This fund was established to account for the federal forest receipts assigned to the City of Klamath Falls per the contract regarding city street projects.

Courthouse Bond - 340

This fund was established during the 1996-97 fiscal year to receive the proceeds from property tax serial levy and expenditures for the retirement of the County's general obligation bond issue for construction of the new courthouse and administrative buildings. The annual levy of about \$1.7 million will continue until the 2010-11 fiscal year.

Fairground Bond - 350

This fund was established to receive the proceeds from property tax serial levy and expenditures for the retirement of the County's general obligation bond issue for construction of an event center at the fairgrounds. The annual levy of about \$500 thousand will continue until the 2009-2010 fiscal year.

Road Reserves - 421

This fund was created in fiscal year 1988-89 as a reserve fund to account and track various road construction projects.

Landfill Site Reserve - 435

This fund was established to ensure that funds are available to acquire a new landfill site when the present site is filled. The reserve fund will be funded by the solid waste fund and assumes a twenty-year life of the present site. Also, cover closure/post-closure costs of the Landfill.

Surveyor/Land Corner Restoration - 437

This fund was established to receive monies from all land transactions recorded in Klamath County for the purpose of re-establishing the major section corners in the county and for accounting for the cost of the surveyor program. The county surveyor is coordinating the efforts through a cross section of private and public survey teams.

Klamath County, Oregon

2011-2012 Budget Presentation

Appendix E – Fund Descriptions

Equipment Rent & Revolving - 438

This fund is intended as a reserve fund to account for vehicle and major equipment operations, maintenance and replacement. Also included are two other programs; telephone equipment reserve and technology reserve funded by all departments.

Space Rent and Revolving - 439

This fund was established to ensure adequate maintenance, operations, and major maintenance reserve for all county owned facilities and real property. A rent policy has been enacted for most county occupied facilities. A reserve was established for county buildings specifically transferred from the emergency repair reserve fund. Other revenues will accrue from all departments for space rent under the policy.

Park Reserves - 460

This fund was established to reserve funds from sales of timber on park lands to improve future county parks.

Park - 465

This fund was established to account for the dedicated resources that come from RV licenses and revenues derived from the RV parks.

Solid Waste - 520

The Solid Waste Fund exists as an enterprise fund for the operation of the county sanitary landfills. Revenues are derived from landfill user fees and the sale of scrape metals.

Recycling - 521

The recycling program operates as an enterprise fund. This fund also includes the recycling education program.

Weed Control - 530

Weed and Rodent Control operates on an enterprise basis. The fund is responsible for noxious weed eradication in the county. Revenues are derived primarily from charges for services.

Juvenile Special Projects - 601

This fund was established to receive and expend the proceeds from juvenile projects.

Experiment Station Field Research Project - 602

This fund was established to receive and expend the proceeds of the sales of agriculture products produced by the Klamath County/OSU Agriculture Research Station.

Community Development Department - 603

This fund was established to receive and expend planning, building and electrical permit fees, in providing inspection and compliance to building and electrical codes, including code and violation enforcement. This is a dedicated fund.

Property Sales - 604

This fund receives the proceeds from the sale of tax delinquent properties. A portion of the revenues are used for administration of the foreclosure and sales activities. The remainder is transferred to all taxing districts.

Museum Complex / Sales and Donations - 605

This fund was established for the museum complex and for purchases and sales at the museum store. Additionally, it receives funds from grants and donations for items such as displays, etc.

Klamath County, Oregon

2011-2012 Budget Presentation

Appendix E – Fund Descriptions

Economic Development - 610

This fund was established to receive Economic Development monies, such as state lottery funding for regional strategies and video poker revenues, for the purpose of retention and development of Klamath County business and industry.

Community Corrections - 613

This fund was reestablished in the 1989-90 fiscal year. The county has chosen to go with the Option II level of administration for Community Corrections Services. This entails having the state provide adult parole and probation services, while the county provides for utilization of enhancement grant funds.

Risk Management - 640

This fund was initiated to collect a set amount from each department for liability and property damage insurance, workers compensation insurance and unemployment insurance. Klamath County uses this fund for its self-insurance program.

County School Fund - 650

This fund was established under ORS 328.005 and is the recipient of federal forest reserve apportionments under ORS 294.060, other intergovernmental revenues, and interest of investments. Expenditures are apportionments to the three school districts within the county and to the state agencies for special education costs.

Search and Rescue Operation Fund - 700

This fund was established to provide operation funds for search and rescue.

Animal Control Fund - 710

This fund operates under the provisions of ORS chapter 609 for control of dogs in the county. Revenues are from license fees and fines.

Health Services Fund - 720

This fund was established in the 1993-94 fiscal year to better track State funding and the General Fund subsidy. The fund receives intergovernmental (primarily state) revenues, client fees, and a General Fund Subsidy. Expenditures are to provide the community with public health services and are recorded on a departmental basis to facilitate reporting to the various state and federal agencies.

Mental Health Fund - 730

The Mental Health Fund administers mental health programs and is the recipient of intergovernmental (primarily state) revenues, and client fees. The Mental Health expenditures are recorded on a departmental basis to facilitate reporting to the various state and federal agencies.

Fairgrounds Fund - 740

This fund operates as a function of Klamath County, Oregon under ORS 565.210 to 565.990 inclusive. The affairs of the fairgrounds are managed by a five member Board of Directors who serve without salary. These directors are appointed for three year terms by the Klamath County Board of Commissioners. Primary revenues for the year are the county's transient room tax and user fees. Expenditures are for the maintenance, operation, and improvement of the fairgrounds.

Law Library - 760

This fund is a special revenue fund for the operation of the county Law Library. Revenues are primarily from an allocation of court fees. An amount is also transferred from the General fund for the cost of the Law Library Jail Branch.

Emergency Telephone Excise Tax - 800

This fund is created under ORS 403.240(9), which requires the County to recognize the amounts distributed by the Oregon Emergency Management to the Klamath Emergency Communications District on its behalf.

Klamath County, Oregon

2011-2012 Budget Presentation

Appendix E – Fund Descriptions

Clerk Storage Fund - 9305

This fund is created to account for fees eligible to be collected and retained by the County Clerk under ORS 294.320 to 294.400.

Ambulance Advisory Training Fund - 9321

This fund is created to account for monies raised by the Ambulance Advisory Training Committee to support training of committee members.

Public Works ODOT Reserve Fund - 9323

This fund is created to account for monies transferred to a restricted account from which the Oregon Department of Transportation is performing work on behalf of the County.

Clerk Overpayment Fund - 9334

The fund accounts for overpayments of recording fees which the clerk is eligible to retain.

Mental Health Building Reserve - 9332

This fund is created to account for monies reserved for the maintenance of county buildings previously occupied by the Mental Health Department. The buildings are currently vacant and require a substantial amount of remediation.

Clerk Overpayment Fund – 9334

This fund is created to account for overpayment of clerk fees that by County policy maybe retained and used to support the operation of the County Clerk's office.

Mental Health Rent Reserve - 9338

This fund is created to account for rental income and expenses associated with properties, Mental Health maintains for the benefit of its Developmentally Disabilities department.

Interoperable Radio Communications System Fund - 9345

This fund operates as an enterprise fund. It was created to construct, operate and maintain a county wide interoperable radio communications system.

PERS Reserve Fund - 9347

This fund accounts for contributions from the departments with employees who participate in the State of Oregon Public Employee Retirement System. It is intended to build a reserve to smooth contribution rates to the State plan in future years.

Transient Room Tax Fund - 9700

This fund accounts for the collection and distribution of County's transient room tax as established by Klamath County Code Section 603.

Klamath County, Oregon
2011-2012 Budget Presentation
Appendix F – Wage Tables

LOCAL 121
Full-Time and Half-Time
 Hourly, FLSA Non-Exempt
 Effective July 1, 2011 (2.1%)

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
LH03	\$ 8.65	\$ 9.00	\$ 9.36	\$ 9.73	\$ 10.12	\$ 10.52	\$ 10.94
LH04	\$ 9.08	\$ 9.44	\$ 9.82	\$ 10.21	\$ 10.62	\$ 11.04	\$ 11.48
LH05	\$ 9.53	\$ 9.91	\$ 10.31	\$ 10.72	\$ 11.15	\$ 11.60	\$ 12.06
LH06	\$ 10.01	\$ 10.41	\$ 10.83	\$ 11.26	\$ 11.71	\$ 12.18	\$ 12.67
LH07	\$ 10.51	\$ 10.93	\$ 11.37	\$ 11.82	\$ 12.29	\$ 12.78	\$ 13.29
LH08	\$ 11.04	\$ 11.48	\$ 11.94	\$ 12.42	\$ 12.92	\$ 13.44	\$ 13.98
LH09	\$ 11.59	\$ 12.05	\$ 12.53	\$ 13.03	\$ 13.55	\$ 14.09	\$ 14.65
LH10	\$ 12.17	\$ 12.66	\$ 13.17	\$ 13.70	\$ 14.25	\$ 14.82	\$ 15.41
LH11	\$ 12.78	\$ 13.29	\$ 13.82	\$ 14.37	\$ 14.94	\$ 15.54	\$ 16.16
LH12	\$ 13.42	\$ 13.96	\$ 14.52	\$ 15.10	\$ 15.70	\$ 16.33	\$ 16.98
LH13	\$ 14.09	\$ 14.65	\$ 15.24	\$ 15.85	\$ 16.48	\$ 17.14	\$ 17.83
LH14	\$ 14.79	\$ 15.38	\$ 16.00	\$ 16.64	\$ 17.31	\$ 18.00	\$ 18.72
LH15	\$ 15.53	\$ 16.15	\$ 16.80	\$ 17.47	\$ 18.17	\$ 18.90	\$ 19.66
LH16	\$ 16.31	\$ 16.96	\$ 17.64	\$ 18.35	\$ 19.08	\$ 19.84	\$ 20.63
LH17	\$ 17.13	\$ 17.82	\$ 18.53	\$ 19.27	\$ 20.04	\$ 20.84	\$ 21.67
LH18	\$ 17.99	\$ 18.71	\$ 19.46	\$ 20.24	\$ 21.05	\$ 21.89	\$ 22.77
LH19	\$ 18.89	\$ 19.65	\$ 20.44	\$ 21.26	\$ 22.11	\$ 22.99	\$ 23.91
LH20	\$ 19.83	\$ 20.62	\$ 21.44	\$ 22.30	\$ 23.19	\$ 24.12	\$ 25.08
LH21	\$ 20.82	\$ 21.65	\$ 22.52	\$ 23.42	\$ 24.36	\$ 25.33	\$ 26.34
LH22	\$ 21.86	\$ 22.73	\$ 23.64	\$ 24.59	\$ 25.57	\$ 26.59	\$ 27.65
LH23	\$ 22.95	\$ 23.87	\$ 24.82	\$ 25.81	\$ 26.84	\$ 27.91	\$ 29.03
LH24	\$ 24.10	\$ 25.06	\$ 26.06	\$ 27.10	\$ 28.18	\$ 29.31	\$ 30.48
LH25	\$ 25.31	\$ 26.32	\$ 27.37	\$ 28.46	\$ 29.60	\$ 30.78	\$ 32.01
LH26	\$ 26.58	\$ 27.64	\$ 28.75	\$ 29.90	\$ 31.10	\$ 32.34	\$ 33.63
LH27	\$ 27.91	\$ 29.03	\$ 30.19	\$ 31.40	\$ 32.66	\$ 33.97	\$ 35.33

LOCAL 121
Salaried, FLSA Exempt
Effective July 1, 2011 (2.1%)

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
LF03	\$ 1,499	\$ 1,559	\$ 1,621	\$ 1,686	\$ 1,754	\$ 1,824	\$ 1,897
LF04	\$ 1,574	\$ 1,637	\$ 1,702	\$ 1,770	\$ 1,841	\$ 1,915	\$ 1,992
LF05	\$ 1,653	\$ 1,719	\$ 1,788	\$ 1,859	\$ 1,933	\$ 2,011	\$ 2,091
LF06	\$ 1,735	\$ 1,805	\$ 1,877	\$ 1,952	\$ 2,030	\$ 2,111	\$ 2,196
LF07	\$ 1,822	\$ 1,895	\$ 1,971	\$ 2,050	\$ 2,132	\$ 2,217	\$ 2,305
LF08	\$ 1,913	\$ 1,990	\$ 2,069	\$ 2,152	\$ 2,238	\$ 2,328	\$ 2,421
LF09	\$ 2,009	\$ 2,089	\$ 2,173	\$ 2,260	\$ 2,350	\$ 2,444	\$ 2,542
LF10	\$ 2,109	\$ 2,194	\$ 2,281	\$ 2,373	\$ 2,468	\$ 2,566	\$ 2,669
LF11	\$ 2,215	\$ 2,303	\$ 2,395	\$ 2,491	\$ 2,591	\$ 2,695	\$ 2,802
LF12	\$ 2,325	\$ 2,418	\$ 2,515	\$ 2,616	\$ 2,720	\$ 2,829	\$ 2,942
LF13	\$ 2,442	\$ 2,539	\$ 2,641	\$ 2,747	\$ 2,856	\$ 2,971	\$ 3,090
LF14	\$ 2,564	\$ 2,666	\$ 2,773	\$ 2,884	\$ 2,999	\$ 3,119	\$ 3,244
LF15	\$ 2,692	\$ 2,800	\$ 2,912	\$ 3,028	\$ 3,149	\$ 3,275	\$ 3,406
LF16	\$ 2,827	\$ 2,940	\$ 3,057	\$ 3,180	\$ 3,307	\$ 3,439	\$ 3,577
LF17	\$ 2,968	\$ 3,087	\$ 3,210	\$ 3,339	\$ 3,472	\$ 3,611	\$ 3,755
LF18	\$ 3,116	\$ 3,241	\$ 3,371	\$ 3,505	\$ 3,646	\$ 3,791	\$ 3,943
LF19	\$ 3,272	\$ 3,403	\$ 3,539	\$ 3,681	\$ 3,828	\$ 3,981	\$ 4,140
LF20	\$ 3,436	\$ 3,573	\$ 3,716	\$ 3,865	\$ 4,019	\$ 4,180	\$ 4,347
LF21	\$ 3,608	\$ 3,752	\$ 3,902	\$ 4,058	\$ 4,220	\$ 4,389	\$ 4,565
LF22	\$ 3,788	\$ 3,939	\$ 4,097	\$ 4,261	\$ 4,431	\$ 4,609	\$ 4,793
LF23	\$ 3,977	\$ 4,136	\$ 4,302	\$ 4,474	\$ 4,653	\$ 4,839	\$ 5,033
LF24	\$ 4,176	\$ 4,343	\$ 4,517	\$ 4,698	\$ 4,886	\$ 5,081	\$ 5,284
LF25	\$ 4,385	\$ 4,560	\$ 4,743	\$ 4,932	\$ 5,130	\$ 5,335	\$ 5,548
LF26	\$ 4,604	\$ 4,788	\$ 4,980	\$ 5,179	\$ 5,386	\$ 5,602	\$ 5,826
LF27	\$ 4,834	\$ 5,028	\$ 5,229	\$ 5,438	\$ 5,656	\$ 5,882	\$ 6,117

NON-UNION
Full-Time, Half-Time & Part-Time
 Hourly, FLSA Non- Exempt
 Effective July 1, 2011 (2.1%)

GRADE	STEP 1	STEP 2 Merit	STEP 3 Merit	STEP 4 Merit	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
UH03	\$ 8.23	\$ 8.48	\$ 8.78	\$ 9.13	\$ 9.52	\$ 9.88	\$ 10.25
UH04	\$ 8.47	\$ 8.75	\$ 9.04	\$ 9.41	\$ 9.80	\$ 10.16	\$ 10.60
UH05	\$ 8.91	\$ 9.19	\$ 9.50	\$ 9.87	\$ 10.31	\$ 10.69	\$ 11.14
UH06	\$ 9.37	\$ 9.65	\$ 9.96	\$ 10.38	\$ 10.75	\$ 11.22	\$ 11.68
UH07	\$ 9.59	\$ 9.99	\$ 10.44	\$ 10.92	\$ 11.39	\$ 11.90	\$ 12.47
UH08	\$ 10.03	\$ 10.49	\$ 11.00	\$ 11.49	\$ 11.97	\$ 12.42	\$ 13.09
UH09	\$ 10.56	\$ 11.03	\$ 11.54	\$ 12.05	\$ 12.57	\$ 13.13	\$ 13.75
UH10	\$ 11.09	\$ 11.59	\$ 12.10	\$ 12.63	\$ 13.21	\$ 13.80	\$ 14.42
UH11	\$ 11.38	\$ 11.75	\$ 12.12	\$ 12.63	\$ 13.13	\$ 13.67	\$ 14.21
UH12	\$ 11.63	\$ 12.16	\$ 12.70	\$ 13.26	\$ 13.85	\$ 14.51	\$ 15.15
UH13	\$ 12.22	\$ 12.76	\$ 13.32	\$ 13.94	\$ 14.56	\$ 15.21	\$ 15.92
UH14	\$ 12.81	\$ 13.40	\$ 14.00	\$ 14.61	\$ 15.26	\$ 16.00	\$ 16.68
UH15	\$ 13.47	\$ 14.04	\$ 14.68	\$ 15.36	\$ 16.07	\$ 16.80	\$ 17.51
UH16	\$ 14.17	\$ 14.79	\$ 15.45	\$ 16.13	\$ 16.86	\$ 17.61	\$ 18.42
UH17	\$ 14.87	\$ 15.55	\$ 16.21	\$ 16.94	\$ 17.74	\$ 18.49	\$ 19.34
UH18	\$ 15.61	\$ 16.30	\$ 17.02	\$ 17.80	\$ 18.56	\$ 19.43	\$ 20.30
UH19	\$ 16.37	\$ 17.09	\$ 17.88	\$ 18.69	\$ 19.54	\$ 20.40	\$ 21.32
UH20	\$ 17.17	\$ 17.94	\$ 18.76	\$ 19.63	\$ 20.48	\$ 21.45	\$ 22.39
UH21	\$ 18.04	\$ 18.86	\$ 19.72	\$ 20.57	\$ 21.52	\$ 22.47	\$ 23.50
UH22	\$ 18.96	\$ 19.79	\$ 20.72	\$ 21.62	\$ 22.63	\$ 23.59	\$ 24.66
UH23	\$ 19.88	\$ 20.79	\$ 21.70	\$ 22.73	\$ 23.72	\$ 24.78	\$ 25.92
UH24	\$ 20.89	\$ 21.82	\$ 22.81	\$ 23.86	\$ 24.93	\$ 26.04	\$ 27.21
UH25	\$ 21.95	\$ 22.93	\$ 23.98	\$ 25.02	\$ 26.16	\$ 27.33	\$ 28.58
UH26	\$ 23.01	\$ 24.08	\$ 25.15	\$ 26.31	\$ 27.46	\$ 28.69	\$ 30.00
UH27	\$ 24.18	\$ 25.27	\$ 26.40	\$ 27.58	\$ 28.84	\$ 30.14	\$ 31.50
UH28	\$ 25.38	\$ 26.51	\$ 27.75	\$ 28.98	\$ 30.27	\$ 31.65	\$ 33.06
UH29	\$ 26.68	\$ 27.85	\$ 29.12	\$ 30.41	\$ 31.79	\$ 33.22	\$ 34.74
UH30	\$ 28.03	\$ 29.25	\$ 30.59	\$ 31.95	\$ 33.39	\$ 34.88	\$ 36.46
UH31	\$ 29.40	\$ 30.72	\$ 32.08	\$ 33.54	\$ 35.05	\$ 36.63	\$ 38.30
UH32	\$ 30.88	\$ 32.27	\$ 33.69	\$ 35.23	\$ 36.81	\$ 38.46	\$ 40.20
UH33	\$ 32.42	\$ 33.89	\$ 35.39	\$ 36.98	\$ 38.66	\$ 40.38	\$ 42.18
UH34	\$ 34.02	\$ 35.57	\$ 37.15	\$ 38.83	\$ 40.59	\$ 42.43	\$ 44.31
UH35	\$ 35.75	\$ 37.34	\$ 39.02	\$ 40.80	\$ 42.63	\$ 44.55	\$ 46.54
UH36	\$ 37.53	\$ 39.22	\$ 40.96	\$ 42.82	\$ 44.75	\$ 46.76	\$ 48.85

NON-UNION
Full-Time and Half-Time
 Salaried, FLSA Exempt
 Effective July 1, 2011 (2.1%)

GRADE	STEP 1 Merit	STEP 2 Merit	STEP 3 Merit	STEP 4 Merit	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
UF08	\$1,659	\$1,734	\$1,811	\$1,892	\$1,977	\$2,069	\$2,161
UF09	\$1,742	\$1,822	\$1,902	\$1,985	\$2,078	\$2,169	\$2,269
UF10	\$1,828	\$1,912	\$1,996	\$2,087	\$2,181	\$2,279	\$2,382
UF11	\$1,920	\$2,009	\$2,097	\$2,193	\$2,292	\$2,392	\$2,501
UF12	\$2,016	\$2,108	\$2,202	\$2,301	\$2,404	\$2,513	\$2,630
UF13	\$2,117	\$2,212	\$2,311	\$2,416	\$2,526	\$2,639	\$2,759
UF14	\$2,225	\$2,324	\$2,427	\$2,537	\$2,650	\$2,771	\$2,896
UF15	\$2,335	\$2,443	\$2,547	\$2,663	\$2,784	\$2,908	\$3,040
UF16	\$2,452	\$2,561	\$2,678	\$2,796	\$2,925	\$3,056	\$3,194
UF17	\$2,573	\$2,689	\$2,812	\$2,937	\$3,068	\$3,207	\$3,351
UF18	\$2,701	\$2,823	\$2,951	\$3,083	\$3,223	\$3,367	\$3,521
UF19	\$2,837	\$2,964	\$3,098	\$3,236	\$3,385	\$3,536	\$3,693
UF20	\$2,978	\$3,112	\$3,254	\$3,401	\$3,551	\$3,714	\$3,880
UF21	\$3,130	\$3,269	\$3,414	\$3,572	\$3,728	\$3,899	\$4,072
UF22	\$3,283	\$3,432	\$3,586	\$3,750	\$3,915	\$4,092	\$4,276
UF23	\$3,449	\$3,603	\$3,765	\$3,936	\$4,115	\$4,300	\$4,492
UF24	\$3,620	\$3,784	\$3,955	\$4,132	\$4,317	\$4,512	\$4,717
UF25	\$3,801	\$3,972	\$4,151	\$4,339	\$4,535	\$4,738	\$4,953
UF26	\$3,994	\$4,174	\$4,361	\$4,558	\$4,759	\$4,975	\$5,200
UF27	\$4,194	\$4,381	\$4,578	\$4,786	\$4,997	\$5,223	\$5,461
UF28	\$4,400	\$4,601	\$4,805	\$5,023	\$5,247	\$5,483	\$5,734
UF29	\$4,621	\$4,832	\$5,049	\$5,274	\$5,509	\$5,758	\$6,020
UF30	\$4,853	\$5,070	\$5,297	\$5,539	\$5,786	\$6,045	\$6,318
UF31	\$5,096	\$5,325	\$5,566	\$5,817	\$6,076	\$6,350	\$6,637
UF32	\$5,351	\$5,592	\$5,842	\$6,106	\$6,376	\$6,668	\$6,967
UF33	\$5,617	\$5,872	\$6,135	\$6,412	\$6,697	\$6,999	\$7,317
UF34	\$5,900	\$6,165	\$6,440	\$6,732	\$7,032	\$7,352	\$7,681

KCPOA SALARY SCHEDULE

EFFECTIVE 7/1/2011

2.1% COLA

PLAN "B" - KLAMATH COUNTY EMPLOYEES' PENSION PLAN

PLAN "A" - PERS RETIREMENT

PAY PLAN "B"	GRADE	STEP 1 6 MO.	STEP 2 6 MO.	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
CLERK I	PH01	\$13.61	\$14.15	\$14.72	\$15.31	\$15.92	\$16.56	\$17.22
CLERK II	PH02	\$15.96	\$16.60	\$17.26	\$17.95	\$18.67	\$19.42	\$20.19
CIVIL DEPUTY & COURT SECURITY OFFICER	PH04	\$17.03	\$17.71	\$18.42	\$19.16	\$19.92	\$20.72	\$21.55
SENIOR CIVIL DEPUTY	PH05	\$19.34	\$20.11	\$20.92	\$21.76	\$22.63	\$23.53	\$24.47
PAY PLAN "A"	GRADE	STEP 1 6 MO.	STEP 2 6 MO.	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
JAIL	PH07	\$19.23	\$20.19	\$21.20	\$22.26	\$23.38	\$24.54	\$25.77
CORPORAL	PH08	\$20.20	\$21.21	\$22.27	\$23.39	\$24.55	\$25.78	\$27.07
PATROL	PH10	\$19.81	\$20.80	\$21.84	\$22.93	\$24.08	\$25.28	\$26.55
CORPORAL	PH11	\$20.78	\$21.82	\$22.91	\$24.06	\$25.26	\$26.52	\$27.85

Section 19.4 Certification/Education Pay. Eligible employees shall receive monthly certification and education pay calculated as a percentage of base hourly salary and added thereto to the following:

- 1 Intermediate BPSST Certification - 3.0%
- 2 Associate Degree in Law Enforcement or related subject matter - 2.5%
- 3 Advanced BPSST Certification - 6%
- 4 Bachelors of Arts or Science - 5%
- 5 Bilingual in Spanish or Sign Language 2.5%

Spanish fluency in street-Spanish as spoken in Klamath County. Bilingual proficiency to be determined by a court interpreter who shall verify fluency to an extent which is reliable and admissible in judicial proceedings. The maximum allowable premium pay for any combination premiums listed above shall be ten percent (10%). An employee may claim only **one certification premium and in addition one education premium**.

Revised 3/14/11

SERGEANT'S Teamsters Salary Schedule
Full-Time, FLSA Exempt
Effective July 1, 2011 (2.1% COLA)

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
SF01	\$5,062	\$ 5,264	\$ 5,475	\$ 5,694	\$ 5,922	\$ 6,159	\$ 6,405

LIEUTENANT'S Salary Schedule
Full-Time, FLSA Exempt
Effective July 1, 2011 (2.1% COLA)

GRADE							
	\$6,725.00						

FOPPO
 Hourly Non-Exempt
 Effective July 1, 2011 (2.1% COLA)

GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
PO II	\$ 19.35	\$ 20.12	\$ 20.92	\$ 21.76	\$ 22.63	\$ 23.54	\$ 24.48
POIII/C	\$ 21.31	\$ 22.16	\$ 23.05	\$ 23.97	\$ 24.93	\$ 25.93	\$ 26.97
POIII/S	\$ 22.39	\$ 23.28	\$ 24.21	\$ 25.18	\$ 26.19	\$ 27.24	\$ 28.33
Lead PO	***See Below***						

POII = Probation Officer II
 POIII/C = Probation Officer III - County
 POIII/S = Probation Officer III - State

***Lead Probation Officer will be compensated with a 5% pay stipend

DEPARTMENT HEAD Salary Schedule
Full-Time, FLSA Exempt
Effective July 1, 2011 (2.1%)

GRADE	STEP 1 Merit	STEP 2 Merit	STEP 3 Merit	STEP 4 Merit	STEP 5 Merit	STEP 6 Merit	STEP 7 Merit
DF1	\$2,854	\$2,968	\$3,087	\$3,210	\$3,339	\$3,472	\$3,611
DF2	\$2,997	\$3,117	\$3,241	\$3,371	\$3,506	\$3,646	\$3,792
DF3	\$3,147	\$3,272	\$3,403	\$3,539	\$3,681	\$3,828	\$3,981
DF4	\$3,304	\$3,436	\$3,573	\$3,716	\$3,865	\$4,020	\$4,180
DF5	\$3,469	\$3,608	\$3,752	\$3,902	\$4,058	\$4,221	\$4,389
DF6	\$3,643	\$3,788	\$3,940	\$4,097	\$4,261	\$4,432	\$4,609
DF7	\$3,825	\$3,978	\$4,137	\$4,302	\$4,474	\$4,653	\$4,839
DF8	\$4,016	\$4,176	\$4,344	\$4,517	\$4,698	\$4,886	\$5,081
DF9	\$4,217	\$4,385	\$4,561	\$4,743	\$4,933	\$5,130	\$5,335
DF10	\$4,427	\$4,605	\$4,789	\$4,980	\$5,180	\$5,387	\$5,602
DF11	\$4,649	\$4,835	\$5,028	\$5,229	\$5,439	\$5,656	\$5,882
DF12	\$4,881	\$5,077	\$5,280	\$5,491	\$5,710	\$5,939	\$6,176
DF13	\$5,125	\$5,330	\$5,544	\$5,765	\$5,996	\$6,236	\$6,485
DF14	\$5,382	\$5,597	\$5,821	\$6,054	\$6,296	\$6,548	\$6,809
DF15	\$5,651	\$5,877	\$6,112	\$6,356	\$6,611	\$6,875	\$7,150
DF16	\$5,933	\$6,171	\$6,417	\$6,674	\$6,941	\$7,219	\$7,507
DF17	\$6,230	\$6,479	\$6,738	\$7,008	\$7,288	\$7,580	\$7,883
DF18	\$6,541	\$6,803	\$7,075	\$7,358	\$7,653	\$7,959	\$8,277
DF19	\$6,868	\$7,143	\$7,429	\$7,726	\$8,035	\$8,357	\$8,691