

**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:**

- In accordance with ORS 311 (Collection of Property Taxes) and ORS 312 (Foreclosure of Property Tax Liens) the governing body must follow specific procedures when it collects property taxes, imposes property tax liens and foreclosures on those 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 2010-2011	Actual 2011-2012	Activity
475	223	Number of accounts requiring roll corrections
750	388	Number of accounts requiring a refund
9,000	10,000	Number of delinquent tax notices sent
170	360	Number of foreclosure accounts processed
39	35	Number of accounts issued redemption notices
352	254	Number of warrants issued
50	202	Number of bankruptcies
8,000	8,000	Number of accounts with address change processed
	112	Number of not sufficient funds processed
63	71	Number of active certificates of authority to collect transient room tax managed
\$1,348,402	\$1,443,043	Transient room tax collected in calendar year 2010 and 2011

**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 (contract services, grounds, maintenance and repair, postage, recording fees and foreclosure/publication costs) and transfers to other departments for cost sharing charges (insurance, technology, and maintenance).

**Significant Changes:**

In past budgets the employment within the department was split between tax collector/treasurer/finance to administer the treasury and tax collector departments; and now the department maintains only a Tax Collector who also manages and oversees Property Sales Dept. Also, the Senior Chief Office Deputy’s position was previously split between the departments of Finance and Tax Collector, and is now only budgeted within the Tax Collector’s department. The position for the 2011-2012 was budgeted at zero, but amended. This change increased the 2011-2012 personal services from \$141,183 to \$164,394 and will change to \$161,735 in 2012-2013.

In addition to the change in staffing, major expenditures in the materials and services include grounds, maintenance and repair, software support along with postage, recording fees and foreclosure/publication costs increasing the materials and services budget from \$172,188 in the 2011-2012 to \$209,000 in 2012-2013.

**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.

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Klamath County, Oregon  
2012-2013 Budget Financial Presentation  
113 Tax Collector

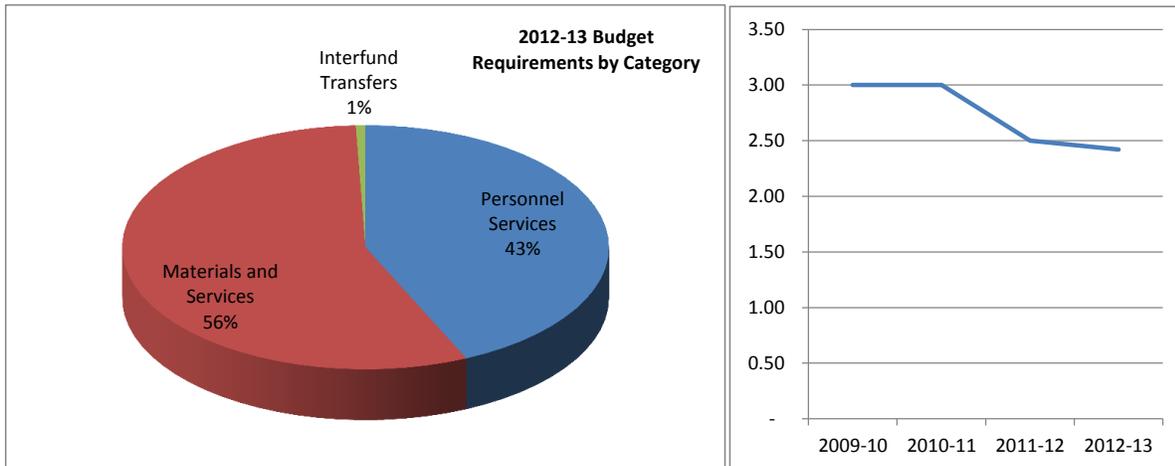
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<b><u>Requirements by Budgetary Category</u></b>				
Personnel Services	164,973	146,519	164,394	161,735
Materials and Services	149,887	151,304	168,861	210,166
Interfund Transfers	3,327	3,327	3,327	2,400
<b>Total Requirements by Budgetary Category</b>	<b>318,187</b>	<b>301,150</b>	<b>336,582</b>	<b>374,301</b>

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<b><u>Requirements by Fund</u></b>				
General Fund (101)	318,187	301,150	336,582	374,301
<b>Total Requirements by Fund</b>	<b>318,187</b>	<b>301,150</b>	<b>336,582</b>	<b>374,301</b>

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<b><u>Resources by Budgetary Category</u></b>				
Licenses, Fees and Permits	1,360	1,084	-	17,465
Intergovernmental	95,458	90,727	39,755	75,903
Charges for Services	21,286	33,535	10,020	17,950
Fines and Forfeitures	7,394	8,871	9,824	-
Interfund Transfers	192,689	166,933	276,983	262,983
<b>Total Resources by Budgetary Category</b>	<b>318,187</b>	<b>301,150</b>	<b>336,582</b>	<b>374,301</b>

<b>Full-Time Employee Equivalents</b>	3.00	3.00	2.50	2.42
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<b><u>Mandate</u></b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Tax Collector	374,301	161,735	2.42
<b>Total Mandates</b>	<b>374,301</b>	<b>161,735</b>	<b>2.42</b>



Department	Employee Name	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/P ERS	Grand Total w/Benefits
Tax Collector	Seater, Linda A.	Tax Collector	10011360055	0.50	DF11	4.00		33,279.12	765.42	2,063.31	482.55	765.42	18.72	4,050.00	43.02	10.20	3,660.70	45,138.46
Tax Collector	Bacchi, Linda	Senior Taxation/Finance Analyst	10011360071	0.50	UF27 - 0.50	5.00		29,982.00	689.59	1,858.88	434.74	689.59	18.72	4,050.00	21.00	20.40	3,298.02	41,062.94
Tax Collector	Haney, Terry	Accounting Tech	10011360800	0.71	LH12	5.00		23,686.74	544.79	1,468.58	343.46	544.79	26.58	6,075.00	15.75	15.30	2,605.54	35,326.53
Tax Collector	Woerdich, Rizza	Accounting Specialist	10011361555	0.71	LH14	7.00		27,645.70	635.85	1,714.03	400.86	635.85	26.58	6,075.00	15.75	15.30	3,041.03	40,205.95
				2.42			-	114,593.55	2,635.65	7,104.80	1,661.61	2,635.65	90.60	20,250.00	95.52	61.20	12,605.29	161,733.88
Tax Collector	Seater, Linda A.	Tax Collector	60478060055	0.50	DF11	4.00		33,279.12	765.42	2,063.31	482.55	765.42	18.72	4,050.00	43.02	10.20	3,660.70	45,138.46
Tax Collector	Haney, Terry	Accounting Tech	60478060800	0.23	LH12	5.00		7,673.17	176.48	475.74	111.26	176.48	8.61	2,025.00	5.25	5.10	844.05	11,501.14
Tax Collector	Woerdich, Rizza	Accounting Specialist	60478061555	0.23	LH14	7.00		8,955.65	205.98	555.25	129.86	205.98	8.61	2,025.00	5.25	5.10	985.12	13,081.80
				0.96			-	49,907.94	1,147.88	3,094.29	723.67	1,147.88	35.94	8,100.00	53.52	20.40	5,489.87	69,721.39
				<b>3.38</b>			-	<b>164,501.49</b>	<b>3,783.53</b>	<b>10,199.09</b>	<b>2,385.27</b>	<b>3,783.53</b>	<b>126.55</b>	<b>28,350.00</b>	<b>149.04</b>	<b>81.60</b>	<b>18,095.16</b>	<b>231,455.27</b>

# Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
<b>Fund</b>	<b>100</b>	<b>General Fund</b>					
<b>Revenue</b>							
<b>Department</b>	<b>113</b>	<b>Tax Collector</b>					
<u>Licenses, Fees and Permits</u>							
32191	Fees - Recording	\$0.00	\$0.00	\$0.00	\$4,265.00	\$4,265.00	
34231	Fees - NSF Check	\$1,360.00	\$1,084.00	\$0.00	\$2,700.00	\$2,700.00	
35030	Foreclosure - Lot Book Search	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	
35040	Foreclosure - Proceedings	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	
<u>Total: Licenses, Fees and Permits</u>		\$1,360.00	\$1,084.00	\$0.00	\$17,465.00	\$17,465.00	+++
<u>Intergovernmental</u>							
33200	A&T Grant	\$95,457.71	\$90,726.98	\$39,755.00	\$75,903.00	\$36,148.00	91%
<u>Total: Intergovernmental</u>		\$95,457.71	\$90,726.98	\$39,755.00	\$75,903.00	\$36,148.00	91%
<u>Charges for Service</u>							
34035	Fees - For Services	\$0.00	\$0.00	\$0.00	\$8,200.00	\$8,200.00	
34070	Fees - Tax Office	\$11,002.90	\$22,210.32	\$0.00	\$0.00	\$0.00	
34080	Fees - Room Tax Admin	\$9,589.07	\$10,952.85	\$10,000.00	\$9,000.00	(\$1,000.00)	-10%
34090	Fees - Property Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
34281	Copies	\$693.80	\$372.32	\$20.00	\$750.00	\$730.00	3,650%
<u>Total: Charges for Service</u>		\$21,285.77	\$33,535.49	\$10,020.00	\$17,950.00	\$7,930.00	79%
<u>Fines and Forfeitures</u>							
35020	Foreclosure - Publication	\$7,394.18	\$8,871.21	\$9,824.00	\$0.00	(\$9,824.00)	-100%
<u>Total: Fines and Forfeitures</u>		\$7,394.18	\$8,871.21	\$9,824.00	\$0.00	(\$9,824.00)	-100%
<u>Other</u>							
36100	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
36330	Trans - General Non Dept	\$158,688.98	\$132,932.50	\$242,983.00	\$262,983.00	\$20,000.00	8%
36760	Trans - Admin Non Dept	\$34,000.00	\$34,000.00	\$34,000.00	\$0.00	(\$34,000.00)	-100%
37460	Trans - Risk Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$192,688.98	\$166,932.50	\$276,983.00	\$262,983.00	(\$14,000.00)	-5%
<b>Department Total: Tax Collector</b>		<b>\$318,186.64</b>	<b>\$301,150.18</b>	<b>\$336,582.00</b>	<b>\$374,301.00</b>	<b>\$37,719.00</b>	<b>11%</b>

# Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
<b>Fund</b>	<b>100</b>	<b>General Fund</b>					
<b>Revenue Totals</b>		\$318,186.64	\$301,150.18	\$336,582.00	\$374,301.00	\$37,719.00	11%
<b>Expenses</b>							
<b>Department</b>	<b>113</b>	<b>Tax Collector</b>					
<u>Personnel Services</u>							
60055	Tax Collector	\$17,909.52	\$18,077.53	\$32,948.00	\$33,279.00	\$331.00	1%
60071	Sr Chief Office Deputy	\$39,393.12	\$19,870.67	\$15,023.00	\$29,982.00	\$14,959.00	100%
60800	Accounting Tech	\$32,996.40	\$30,334.33	\$32,210.00	\$23,687.00	(\$8,523.00)	-26%
61555	Accounting Specialist	\$0.00	\$36,231.95	\$38,913.00	\$27,646.00	(\$11,267.00)	-29%
61560	Accounting Assistant II	\$27,092.90	\$0.00	\$0.00	\$0.00	\$0.00	
63920	Temporary Help	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	
63930	FICA	\$8,588.76	\$7,575.92	\$9,110.00	\$8,766.00	(\$344.00)	-4%
63940	Workmans Compensation Tax	\$0.00	\$41.96	\$69.00	\$91.00	\$22.00	32%
63941	Workmans Compensation	\$0.00	\$0.00	\$601.00	\$2,636.00	\$2,035.00	339%
63949	Oregon Premium Tax	\$139.20	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$22,860.11	\$21,400.87	\$20,756.00	\$20,250.00	(\$506.00)	-2%
63951	Life Insurance	\$98.88	\$91.73	\$64.00	\$96.00	\$32.00	50%
63952	Short Term Disability	\$61.20	\$56.59	\$53.00	\$61.00	\$8.00	15%
63960	Retirement - General	\$11,757.01	\$10,487.21	\$11,909.00	\$12,605.00	\$696.00	6%
63980	Unemployment Compensation	\$2,696.00	\$1,990.00	\$2,738.00	\$2,636.00	(\$102.00)	-4%
63990	Cell Phone Allowance	\$180.00	\$360.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$164,973.10	\$146,518.76	\$164,394.00	\$161,735.00	(\$2,659.00)	-2%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$3,178.80	\$809.12	\$900.00	\$2,000.00	\$1,100.00	122%
44040	Staff Travel & Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44100	Supplies - Office	\$4,506.52	\$4,051.96	\$7,500.00	\$8,500.00	\$1,000.00	13%
44104	Miscellaneous	\$0.00	\$1,265.00	\$1,500.00	\$750.00	(\$750.00)	-50%
44200	Dues / Fees	\$16,569.00	\$3,133.00	\$180.00	\$1,100.00	\$920.00	511%
44250	Vehicle Fuel	\$0.00	\$0.00	\$0.00	\$1,600.00	\$1,600.00	
44260	Vehicle Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$708.00	\$708.00	

# Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
<b>Fund</b>	<b>100</b>	<b>General Fund</b>					
<b>Department</b>	<b>113</b>	<b>Tax Collector</b>					
44320	Grounds Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	
44520	Legal Fees	\$0.00	\$0.00	\$0.00	\$5,500.00	\$5,500.00	
44640	Telephone	\$972.98	\$1,289.25	\$900.00	\$1,170.00	\$270.00	30%
44700	Postage	\$46,305.84	\$47,399.48	\$54,000.00	\$14,500.00	(\$39,500.00)	-73%
44710	Publications / Periodicals	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	
44720	Legal Notice Publish	\$0.00	\$83.44	\$0.00	\$0.00	\$0.00	
44800	Recording Services	\$0.00	\$0.00	\$0.00	\$14,500.00	\$14,500.00	
44805	Lien Payments	\$0.00	\$14,464.00	\$15,000.00	\$0.00	(\$15,000.00)	-100%
45020	Contract Services	\$0.00	\$0.00	\$1,500.00	\$50,000.00	\$48,500.00	3,233%
45111	Software Support	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00	
46160	Microfilm / Microfiche	\$0.00	\$0.00	\$0.00	\$11,158.00	\$11,158.00	
46870	Foreclosure Lot Book Search	\$0.00	\$0.00	\$0.00	\$32,100.00	\$32,100.00	
46880	Foreclosure Publication	\$6,905.40	\$7,361.17	\$8,000.00	\$0.00	(\$8,000.00)	-100%
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$374.00	\$374.00	
99760	Insurance/Liability	\$534.00	\$534.00	\$534.00	\$610.00	\$76.00	14%
99765	Insurance/Workmans Compensation	\$250.00	\$250.00	\$250.00	\$0.00	(\$250.00)	-100%
99770	Internal Services	\$65,367.00	\$65,367.00	\$73,054.00	\$23,054.00	(\$50,000.00)	-68%
99780	Space Rent	\$4,653.00	\$4,653.00	\$4,703.00	\$6,365.00	\$1,662.00	35%
99782	EMail Account Charge	\$644.00	\$644.00	\$840.00	\$577.00	(\$263.00)	-31%
<u>Total: Material and Services</u>		\$149,886.54	\$151,304.42	\$168,861.00	\$210,166.00	\$41,305.00	24%
<u>Interfund Transfers</u>							
99460	Trans - Equip Rent & Revolving	\$3,327.00	\$0.00	\$846.00	\$0.00	(\$846.00)	-100%
99781	Trans - Steering Committee	\$0.00	\$2,700.00	\$2,250.00	\$2,400.00	\$150.00	7%
99783	Trans - Phones	\$0.00	\$627.00	\$231.00	\$0.00	(\$231.00)	-100%
<u>Total: Interfund Transfers</u>		\$3,327.00	\$3,327.00	\$3,327.00	\$2,400.00	(\$927.00)	-28%
<b>Department Total: Tax Collector</b>		<b>\$318,186.64</b>	<b>\$301,150.18</b>	<b>\$336,582.00</b>	<b>\$374,301.00</b>	<b>\$37,719.00</b>	<b>11%</b>
<b>Revenue Totals:</b>		\$318,186.64	\$301,150.18	\$336,582.00	\$374,301.00	\$37,719.00	11%

# Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
	Expense Totals	\$318,186.64	\$301,150.18	\$336,582.00	\$374,301.00	\$37,719.00	11%
	<b>Fund Total: General Fund</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
	<b>Revenue Grand Totals:</b>	\$318,186.64	\$301,150.18	\$336,582.00	\$374,301.00	\$37,719.00	11%
	<b>Expense Grand Totals:</b>	\$318,186.64	\$301,150.18	\$336,582.00	\$374,301.00	\$37,719.00	11%
	<b>Net Grand Totals:</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

**Department Mission:**

Manage all property that has been deeded into county ownership on behalf of the Board of County Commissioners (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.

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

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:**

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.

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 65 parcels returned to the tax roll each year being subject to assessment and taxation.

An average distribution being \$540,000 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 proceeding, 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 the fiscal year have been paid, the remaining funds are distributed in accordance with Oregon Revised Statutes 275.275 and 311.390.

**Significant Changes:**

Now overseeing two departments, Property Sales and Tax Collector’s; along with a distribution from Property Sales Department in accordance with ORS 275 and 311 could be significantly less without knowing the outcome of the 2011/2012 public sale that will take place in May or June and in any future given sale.

**Key issues:**

To determine in March 2012 revenue from a projected future sale that will take place in April, May or June of 2013.

Klamath County, Oregon  
2012-2013 Budget Financial Presentation  
780 Property Sales

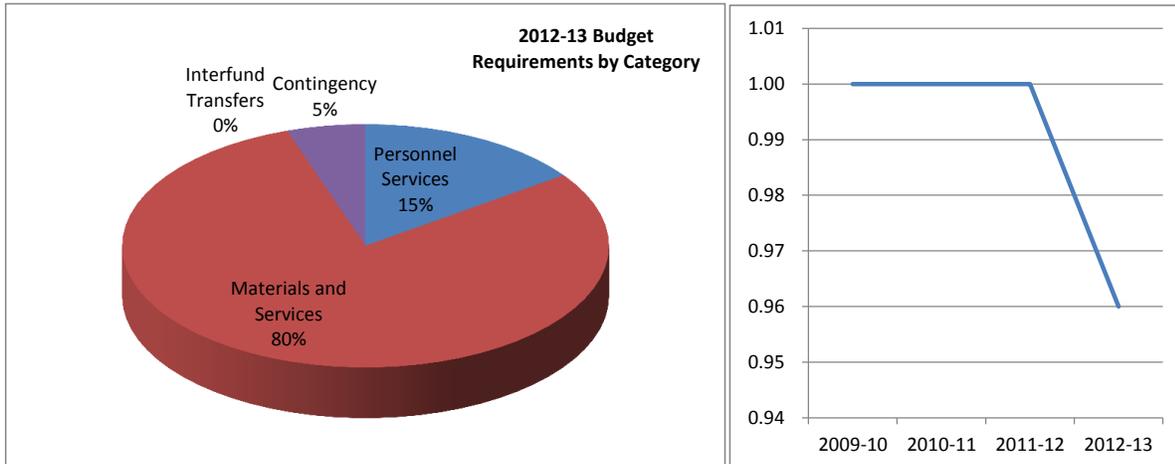
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<b><u>Requirements by Budgetary Category</u></b>				
Personnel Services	77,467	79,170	82,318	86,902
Materials and Services	636,047	537,721	736,305	457,098
Interfund Transfers	12,499	7,021	7,027	-
<b>Subtotal Current Expenditures</b>	<b>726,013</b>	<b>623,912</b>	<b>825,650</b>	<b>544,000</b>
Contingency	-		30,000	30,000
Unappropriated Fund Balance	344,572	265,493	-	-
<b>Subtotal Noncurrent Expenditures</b>	<b>344,572</b>	<b>265,493</b>	<b>30,000</b>	<b>30,000</b>
<b>Total Requirements by Budgetary Category</b>	<b>1,070,585</b>	<b>889,405</b>	<b>855,650</b>	<b>574,000</b>

<b><u>Requirements by Fund</u></b>				
Property Sales (604)	1,070,585	889,405	855,650	574,000
<b>Total Requirements by Fund</b>	<b>1,070,585</b>	<b>889,405</b>	<b>855,650</b>	<b>574,000</b>

<b><u>Resources by Budgetary Category</u></b>				
Licenses, Fees and Permits	22,214	13,902	50,000	19,050
Charges for Services	496,152	404,550	300,500	100,500
Fines and Forfeitures				
Investment Earnings	8,326	4,365	5,000	4,300
Contributions and Donations	-		150	150
Proceeds from Sales	175,637	122,017	250,000	200,000
Beginning Fund Balance	368,256	344,573	250,000	250,000
<b>Total Resources by Budgetary Category</b>	<b>1,070,585</b>	<b>889,405</b>	<b>855,650</b>	<b>574,000</b>

<b>Full-Time Employee Equivalents</b>	1.00	1.00	1.00	0.96
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<b><u>Mandate</u></b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Property Sales	574,000	86,902	0.96
<b>Total Mandates</b>	<b>574,000</b>	<b>86,902</b>	<b>0.96</b>



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# Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
<b>Fund</b>	<b>604</b>	<b>Property Sales</b>					
<b>Revenue</b>							
<b>Department</b>	<b>780</b>	<b>Property</b>					
<u>Licenses, Fees and Permits</u>							
32185	Liens - Municipal	\$7,926.39	\$576.04	\$15,000.00	\$15,000.00	\$0.00	0%
32191	Fees - Recording	\$4,454.00	\$4,746.00	\$5,000.00	\$3,300.00	(\$1,700.00)	-34%
35030	Foreclosure - Lot Book Search	\$9,833.36	\$8,579.65	\$30,000.00	\$750.00	(\$29,250.00)	-98%
<u>Total: Licenses, Fees and Permits</u>		\$22,213.75	\$13,901.69	\$50,000.00	\$19,050.00	(\$30,950.00)	-62%
<u>Charges for Service</u>							
36442	Payments - PS Contract	\$496,092.99	\$404,549.54	\$300,000.00	\$100,000.00	(\$200,000.00)	-67%
36730	Reim - Postage	\$59.09	\$0.00	\$500.00	\$500.00	\$0.00	0%
<u>Total: Charges for Service</u>		\$496,152.08	\$404,549.54	\$300,500.00	\$100,500.00	(\$200,000.00)	-67%
<u>Interest</u>							
39150	Investments - Interest On	\$8,325.61	\$4,364.73	\$5,000.00	\$4,300.00	(\$700.00)	-14%
<u>Total: Interest</u>		\$8,325.61	\$4,364.73	\$5,000.00	\$4,300.00	(\$700.00)	-14%
<u>Other</u>							
36100	Miscellaneous	\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	0%
<u>Total: Other</u>		\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	0%
<u>Sale of Capital Assets</u>							
36420	Sales - Property	\$175,636.92	\$122,016.68	\$250,000.00	\$200,000.00	(\$50,000.00)	-20%
<u>Total: Sale of Capital Assets</u>		\$175,636.92	\$122,016.68	\$250,000.00	\$200,000.00	(\$50,000.00)	-20%
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$368,256.89	\$344,572.52	\$250,000.00	\$250,000.00	\$0.00	0%
<u>Total: Fund Balances</u>		\$368,256.89	\$344,572.52	\$250,000.00	\$250,000.00	\$0.00	0%
<b>Department Total: Property</b>		<b>\$1,070,585.25</b>	<b>\$889,405.16</b>	<b>\$855,650.00</b>	<b>\$574,000.00</b>	<b>(\$281,650.00)</b>	<b>-33%</b>
<b>Revenue Totals</b>		<b>\$1,070,585.25</b>	<b>\$889,405.16</b>	<b>\$855,650.00</b>	<b>\$574,000.00</b>	<b>(\$281,650.00)</b>	<b>-33%</b>
<b>Expenses</b>							
<b>Department</b>	<b>780</b>	<b>Property</b>					
<u>Personnel Services</u>							
60055	Tax Collector	\$0.00	\$0.00	\$0.00	\$33,279.00	\$33,279.00	

## Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
<b>Fund</b>	<b>604</b>	<b>Property Sales</b>					
<b>Department</b>	<b>780</b>	<b>Property</b>					
60071	Sr Chief Office Deputy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60580	Property Control Manager	\$58,439.87	\$59,376.24	\$61,812.00	\$0.00	(\$61,812.00)	-100%
60800	Accounting Tech	\$0.00	\$0.00	\$0.00	\$7,673.00	\$7,673.00	
61555	Accounting Specialist	\$0.00	\$0.00	\$0.00	\$8,956.00	\$8,956.00	
63930	FICA	\$4,154.87	\$4,339.57	\$4,729.00	\$3,818.00	(\$911.00)	-19%
63940	Workmans Compensation Tax	\$0.00	\$17.67	\$29.00	\$36.00	\$7.00	24%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$1,148.00	\$1,148.00	
63949	Oregon Premium Tax	\$19.28	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$7,620.00	\$8,100.00	\$8,100.00	\$8,100.00	\$0.00	0%
63951	Life Insurance	\$24.60	\$24.60	\$25.00	\$54.00	\$29.00	116%
63952	Short Term Disability	\$20.40	\$20.40	\$20.00	\$20.00	\$0.00	0%
63960	Retirement - General	\$5,844.06	\$5,932.72	\$6,181.00	\$5,490.00	(\$691.00)	-11%
63980	Unemployment Compensation	\$1,344.00	\$1,359.00	\$1,422.00	\$1,148.00	(\$274.00)	-19%
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$77,467.08	\$79,170.20	\$82,318.00	\$69,722.00	(\$12,596.00)	-15%
<u>Material and Services</u>							
44040	Staff Travel & Training	\$0.00	\$420.01	\$1,000.00	\$2,000.00	\$1,000.00	100%
44080	Office Machine Repairs	\$0.00	\$0.00	\$200.00	\$200.00	\$0.00	0%
44100	Supplies - Office	\$188.30	\$668.99	\$1,000.00	\$1,011.00	\$11.00	1%
44200	Dues / Fees	\$0.00	\$40.00	\$2,000.00	\$1,850.00	(\$150.00)	-8%
44250	Vehicle Fuel	\$0.00	\$0.00	\$0.00	\$1,600.00	\$1,600.00	
44260	Vehicle Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$750.00	\$750.00	
44320	Grounds Maintenance & Repair	\$5,142.50	\$4,701.98	\$20,000.00	\$20,000.00	\$0.00	0%
44640	Telephone	\$606.06	\$610.51	\$700.00	\$770.00	\$70.00	10%
44700	Postage	\$648.06	\$392.02	\$500.00	\$500.00	\$0.00	0%
44710	Publications / Periodicals	\$610.00	\$180.00	\$750.00	\$450.00	(\$300.00)	-40%
44720	Legal Notice Publish	\$9,909.68	\$6,849.42	\$7,500.00	\$7,500.00	\$0.00	0%
44800	Recording Services	\$1,013.00	\$4,704.00	\$5,000.00	\$3,300.00	(\$1,700.00)	-34%

# Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
<b>Fund</b>	<b>604</b>	<b>Property Sales</b>					
<b>Department</b>	<b>780</b>	<b>Property</b>					
44805	Lien Payments	\$7,926.39	\$576.04	\$15,000.00	\$15,000.00	\$0.00	0%
44910	Forest Patrol Assessment	\$4,677.19	\$5,520.21	\$6,000.00	\$8,500.00	\$2,500.00	42%
44915	Special Assessments	\$106.47	\$108.97	\$500.00	\$500.00	\$0.00	0%
45015	Administration Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45650	Contract Appraisal Services	\$2,770.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0%
45801	Miscellaneous	\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	0%
46870	Foreclosure Lot Book Search	\$15,850.00	\$16,350.00	\$30,000.00	\$0.00	(\$30,000.00)	-100%
99176	Property Sales Distribution	\$550,000.00	\$460,000.00	\$599,615.00	\$363,218.00	(\$236,397.00)	-39%
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$148.00	\$148.00	
99760	Insurance/Liability	\$205.00	\$205.00	\$205.00	\$242.00	\$37.00	18%
99765	Insurance/Workmans Compensation	\$117.00	\$117.00	\$117.00	\$0.00	(\$117.00)	-100%
99770	Internal Services	\$34,702.00	\$34,702.00	\$34,702.00	\$34,702.00	\$0.00	0%
99780	Space Rent	\$1,377.00	\$1,377.00	\$1,156.00	\$1,174.00	\$18.00	2%
99782	EMail Account Charge	\$198.00	\$198.00	\$210.00	\$263.00	\$53.00	25%
<u>Total: Material and Services</u>		\$636,046.65	\$537,721.15	\$736,305.00	\$473,828.00	(\$262,477.00)	-36%
<u>Interfund Transfers</u>							
99040	Trans - General Fund	\$9,478.00	\$6,000.00	\$0.00	\$0.00	\$0.00	
99177	Trans - Surveyor	\$0.00	\$0.00	\$6,000.00	\$0.00	(\$6,000.00)	-100%
99460	Trans - Equip Rent & Revolving	\$521.00	\$0.00	\$0.00	\$0.00	\$0.00	
99781	Trans - Steering Committee	\$0.00	\$450.00	\$450.00	\$450.00	\$0.00	0%
99783	Trans - Phones	\$0.00	\$71.00	\$77.00	\$0.00	(\$77.00)	-100%
99830	Trans - Vehicle Reserve	\$2,500.00	\$500.00	\$500.00	\$0.00	(\$500.00)	-100%
<u>Total: Interfund Transfers</u>		\$12,499.00	\$7,021.00	\$7,027.00	\$450.00	(\$6,577.00)	-94%
<u>Contingencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
99981	Unappropriated Fund Balance	\$344,572.52	\$265,492.81	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$344,572.52	\$265,492.81	\$30,000.00	\$30,000.00	\$0.00	0%
<b>Department Total: Property</b>		<b>\$1,070,585.25</b>	<b>\$889,405.16</b>	<b>\$855,650.00</b>	<b>\$574,000.00</b>	<b>(\$281,650.00)</b>	<b>-33%</b>

# Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Revenue Totals:		\$1,070,585.25	\$889,405.16	\$855,650.00	\$574,000.00	(\$281,650.00)	-33%
Expense Totals		\$1,070,585.25	\$889,405.16	\$855,650.00	\$574,000.00	(\$281,650.00)	-33%
<b>Fund Total: Property Sales</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>

# Budget Worksheet Report

**Revenue Grand Totals:**

\$1,070,585.25	\$889,405.16	\$855,650.00	\$574,000.00	(\$281,650.00)	-33%
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**Expense Grand Totals:**

\$1,070,585.25	\$889,405.16	\$855,650.00	\$574,000.00	(\$281,650.00)	-33%
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**Net Grand Totals:**

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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Klamath County, Oregon  
2012-2013 Budget Financial Presentation  
9700 Transient Room Tax

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<b><u>Requirements by Budgetary Category</u></b>				
Materials and Services	655,296	816,492	655,320	586,000
Interfund Transfers	623,248	643,887	685,680	615,000
<b>Subtotal Current Expenditures</b>	<b>1,278,545</b>	<b>1,460,379</b>	<b>1,341,000</b>	<b>1,201,000</b>
Contingency	-	-		150,000
Unappropriated Fund Balance	4,020		150,000	
<b>Subtotal Noncurrent Expenditures</b>	<b>4,020</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>
<b>Total Requirements by Budgetary Category</b>	<b>1,282,565</b>	<b>1,460,379</b>	<b>1,491,000</b>	<b>1,351,000</b>

<b><u>Requirements by Fund</u></b>				
Transient Room Tax (9700)	1,282,565	1,460,379	1,491,000	1,351,000
<b>Total Requirements by Fund</b>	<b>1,282,565</b>	<b>1,460,379</b>	<b>1,491,000</b>	<b>1,351,000</b>

<b><u>Resources by Budgetary Category</u></b>				
Taxes	1,277,615	1,453,389	1,340,000	1,200,000
Licenses, Fees and Permits	-	-	500	500
Investment Earnings	4,950	2,971	500	500
Beginning Fund Balance	-	4,020	150,000	150,000
<b>Total Resources by Budgetary Category</b>	<b>1,282,565</b>	<b>1,460,379</b>	<b>1,491,000</b>	<b>1,351,000</b>

<b>Full-Time Employee Equivalents</b>	-	-	-	-
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<b><u>Mandate</u></b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Transient Room Tax	1,351,000	-	-
<b>Total Mandates</b>	<b>1,351,000</b>	<b>-</b>	<b>-</b>

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.

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# Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
<b>Fund</b>	<b>9700</b>	<b>Transient Room Tax</b>					
<b>Revenue</b>							
<b>Department</b>	<b>160</b>	<b>Tourism</b>					
<u>Taxes</u>							
31500	Taxes - Transient Room	\$1,277,614.80	\$1,453,388.58	\$1,340,000.00	\$1,200,000.00	(\$140,000.00)	-10%
<u>Total: Taxes</u>		\$1,277,614.80	\$1,453,388.58	\$1,340,000.00	\$1,200,000.00	(\$140,000.00)	-10%
<u>Licenses, Fees and Permits</u>							
35070	Fees - Late	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	0%
<u>Total: Licenses, Fees and Permits</u>		\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	0%
<u>Interest</u>							
39150	Investments - Interest On	\$4,950.15	\$2,970.73	\$500.00	\$500.00	\$0.00	0%
<u>Total: Interest</u>		\$4,950.15	\$2,970.73	\$500.00	\$500.00	\$0.00	0%
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$0.00	\$4,020.04	\$150,000.00	\$150,000.00	\$0.00	0%
<u>Total: Fund Balances</u>		\$0.00	\$4,020.04	\$150,000.00	\$150,000.00	\$0.00	0%
<b>Department Total: Tourism</b>		<b>\$1,282,564.95</b>	<b>\$1,460,379.35</b>	<b>\$1,491,000.00</b>	<b>\$1,351,000.00</b>	<b>(\$140,000.00)</b>	<b>-9%</b>
<b>Revenue Totals</b>		\$1,282,564.95	\$1,460,379.35	\$1,491,000.00	\$1,351,000.00	(\$140,000.00)	-9%
<b>Expenses</b>							
<b>Department</b>	<b>160</b>	<b>Tourism</b>					
<u>Material and Services</u>							
44104	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45015	Administration Fees	\$9,589.07	\$10,952.85	\$10,000.00	\$9,000.00	(\$1,000.00)	-10%
45200	Distribution to District	\$0.00	\$0.00	\$0.00	\$324,000.00	\$324,000.00	
46930	Special Projects Expense	\$645,707.36	\$805,539.07	\$645,320.00	\$253,000.00	(\$392,320.00)	-61%
<u>Total: Material and Services</u>		\$655,296.43	\$816,491.92	\$655,320.00	\$586,000.00	(\$69,320.00)	-11%
<u>Interfund Transfers</u>							
99038	Trans - Museum Complex	\$95,890.87	\$109,528.44	\$100,575.00	\$90,000.00	(\$10,575.00)	-11%
99039	Trans - Tourism	\$111,872.67	\$127,783.20	\$117,340.00	\$105,000.00	(\$12,340.00)	-11%
99050	Trans - Fairgrounds	\$415,484.94	\$406,575.79	\$467,765.00	\$420,000.00	(\$47,765.00)	-10%
<u>Total: Interfund Transfers</u>		\$623,248.48	\$643,887.43	\$685,680.00	\$615,000.00	(\$70,680.00)	-10%

# Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
<b>Fund</b>	<b>9700</b>	<b>Transient Room Tax</b>					
<b>Department</b>	<b>160</b>	<b>Tourism</b>					
<u>Contingencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$0.00	\$150,000.00	\$150,000.00	
99981	Unappropriated Fund Balance	\$4,020.04	\$0.00	\$150,000.00	\$0.00	(\$150,000.00)	-100%
<u>Total: Contingencies and Reserves</u>		\$4,020.04	\$0.00	\$150,000.00	\$150,000.00	\$0.00	0%
<b>Department Total: Tourism</b>		<b>\$1,282,564.95</b>	<b>\$1,460,379.35</b>	<b>\$1,491,000.00</b>	<b>\$1,351,000.00</b>	<b>(\$140,000.00)</b>	<b>-9%</b>
<b>Revenue Totals:</b>		\$1,282,564.95	\$1,460,379.35	\$1,491,000.00	\$1,351,000.00	(\$140,000.00)	-9%
<b>Expense Totals</b>		\$1,282,564.95	\$1,460,379.35	\$1,491,000.00	\$1,351,000.00	(\$140,000.00)	-9%
<b>Fund Total: Transient Room Tax</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
<b>Revenue Grand Totals:</b>		\$1,282,564.95	\$1,460,379.35	\$1,491,000.00	\$1,351,000.00	(\$140,000.00)	-9%
<b>Expense Grand Totals:</b>		\$1,282,564.95	\$1,460,379.35	\$1,491,000.00	\$1,351,000.00	(\$140,000.00)	-9%
<b>Net Grand Totals:</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++