

Klamath County, Oregon 2012-2013 Budget Presentation

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

General Government Program - This includes the general government offices and services.

- 111 - Treasurer
- 112 - Assessor
- 113 - Tax Collector
- 161 - Commissioners
- 162 - County Clerk
- 000 - General Fund Non-Departmental
- 325 - Debt Service
- 580 - Equipment Reserve
- 769 - County Schools
- 800 - Emergency Telephone Excise Tax
- 9347 - PERS Reserve

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Department Mission:

Our mission is to provide financial stewardship for Klamath County by safeguarding financial resources while maximizing investment return and lowering investment risk.

Mandated Services:

- Duties of the county treasurer ORS Chapter 208.
- Requirements for road maintenance and construction funding ORS 368.705(1).
- Serving as the “custodial officer” of the county and investing surplus funds of the county. ORS 287.070, 294.004(2), 294.035, 294.053
- Requirements for bonded debt ORS 288.010 through 288.120.
- This is just a few of the many laws on mandated services required by the county treasurer.

Department Overview:

The County Treasurer is the custodian of public money. Other functions of the County Treasurer include: disbursement of the public money under warrants drawn upon the Treasury by the Finance Department. Establishes and operates investment programs in accordance with Oregon laws, for all available county funds, which include special districts as authorized by the districts. Issues all debt obligations authorized on behalf and in the name of the county, and serves as the primary representative of the county in matters related thereto. The Treasurer’s office manages an investment portfolio of approximately \$140 million.

Successes and Challenges:

During the 2011-2012 fiscal year, the Treasurers’ office completed an update of the investment policy statement, and secured a three year investment management contract for the Treasurer’s Investment Pool.

The Treasurer’s office will begin transitioning the special districts to a more structured investment relationship from the existing banking relationship.

Budget Overview:

Major revenue source is an investment management fee of 5% of the total investment earnings on all public money held by the Treasurer.

Major expenditures relate to payroll and material costs of operating the Treasurer’s office.

Significant Changes:

The Treasurer’s office now operates with a part-time treasurer and a shared staff position from the Finance Department. The cost structure of the department has not changed significantly from the prior year budget.

Key issues:

With the change to the investment management contract, the Treasurer's office expects to provide a higher rate of return to the investment portfolio and provide a more thorough analysis of the investments and compliance requirements to its beneficiaries.

Klamath County, Oregon
2012-2013 Budget Financial Presentation
111 Treasurer

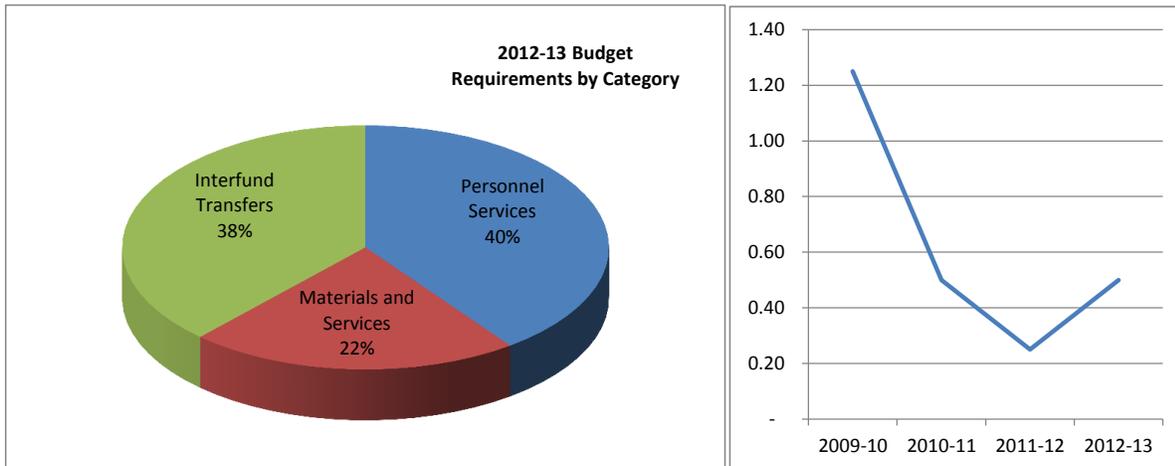
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	83,301	35,307	30,784	33,940
Materials and Services	19,539	17,146	18,715	18,726
Interfund Transfers	77,973	67,537	4,251	32,450
Total Requirements by Budgetary Category	180,812	119,989	53,750	85,116

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Fund</u>				
General Fund (101)	180,812	119,989	53,750	85,116
Total Requirements by Fund	180,812	119,989	53,750	85,116

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Resources by Budgetary Category</u>				
Intergovernmental	5,907	4,982	5,000	8,616
Charges for Services	145,351	85,507	48,750	76,500
Interfund Transfers	29,500	29,500	-	-
Miscellaneous	55	-	-	-
Total Resources by Budgetary Category	180,812	119,989	53,750	85,116

Full-Time Employee Equivalents	1.25	0.50	0.25	0.50
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Treasurer	85,116	33,940	0.50
Total Mandates	85,116	33,940	0.50



Department	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
Treasurer	Treasurer	10011160050	0.25	TU01			14,842.47	341.38	920.23	215.22	341.38	17.97	-	-	-	1,632.67	18,311.32
Treasurer	Financial Systems Administrator	10011160492	0.25	UF24	1.00		11,020.85	253.48	683.29	159.80	253.48	9.36	2,025.00	5.25	5.10	1,212.29	15,627.90
			0.50			-	25,863.32	594.86	1,603.53	375.02	594.86	27.33	2,025.00	5.25	5.10	2,844.97	33,939.22

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Revenue							
Department	111	Treasurer					
<u>Intergovernmental</u>							
33200	A&T Grant	\$5,906.79	\$4,982.25	\$5,000.00	\$8,616.00	\$3,616.00	72%
<u>Total: Intergovernmental</u>		\$5,906.79	\$4,982.25	\$5,000.00	\$8,616.00	\$3,616.00	72%
<u>Charges for Service</u>							
34035	Fees - For Services	\$132,850.67	\$73,006.86	\$48,750.00	\$76,500.00	\$27,750.00	57%
34416	Revenues - Drainage District	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00	
36030	Fees - Bancroft Bond Admin	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00	
<u>Total: Charges for Service</u>		\$145,350.67	\$85,506.86	\$48,750.00	\$76,500.00	\$27,750.00	57%
<u>Other</u>							
36100	Miscellaneous	\$54.95	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$54.95	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
36330	Trans - General Non Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36760	Trans - Admin Non Dept	\$29,500.00	\$29,500.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$29,500.00	\$29,500.00	\$0.00	\$0.00	\$0.00	+++
Department Total: Treasurer		\$180,812.41	\$119,989.11	\$53,750.00	\$85,116.00	\$31,366.00	58%
Revenue Totals		\$180,812.41	\$119,989.11	\$53,750.00	\$85,116.00	\$31,366.00	58%
Expenses							
Department	111	Treasurer					
<u>Personnel Services</u>							
60050	Treasurer	\$17,909.52	\$17,488.34	\$17,730.00	\$14,843.00	(\$2,887.00)	-16%
60210	Chief Office Deputy	\$48,804.10	\$8,020.52	\$0.00	\$0.00	\$0.00	
60492	Financial Systems Administrator	\$0.00	\$0.00	\$0.00	\$11,021.00	\$11,021.00	
63930	FICA	\$5,108.21	\$1,936.00	\$1,467.00	\$1,979.00	\$512.00	35%
63940	Workmans Compensation Tax	\$0.00	\$8.86	\$30.00	\$27.00	(\$3.00)	-10%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$595.00	\$595.00	
63949	Oregon Premium Tax	\$43.38	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	111	Treasurer					
63950	Medical Insurance	\$2,979.67	\$4,117.23	\$8,100.00	\$2,025.00	(\$6,075.00)	-75%
63951	Life Insurance	\$49.68	\$51.07	\$100.00	\$5.00	(\$95.00)	-95%
63952	Short Term Disability	\$20.40	\$6.00	\$0.00	\$5.00	\$5.00	
63960	Retirement - General	\$6,689.54	\$2,779.69	\$1,917.00	\$2,845.00	\$928.00	48%
63980	Unemployment Compensation	\$1,516.00	\$269.00	\$0.00	\$595.00	\$595.00	
63990	Cell Phone Allowance	\$180.00	\$630.00	\$1,440.00	\$0.00	(\$1,440.00)	-100%
<u>Total: Personnel Services</u>		\$83,300.50	\$35,306.71	\$30,784.00	\$33,940.00	\$3,156.00	10%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$3,755.13	\$1,999.99	\$3,000.00	\$3,082.00	\$82.00	3%
44040	Staff Travel & Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44100	Supplies - Office	\$3,272.31	\$2,713.99	\$3,000.00	\$3,000.00	\$0.00	0%
44113	Office Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44200	Dues / Fees	\$140.00	\$120.00	\$255.00	\$250.00	(\$5.00)	-2%
44340	Contract Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44640	Telephone	\$552.54	\$584.25	\$600.00	\$600.00	\$0.00	0%
44700	Postage	\$754.09	\$811.53	\$800.00	\$800.00	\$0.00	0%
49000	Bad Debt Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$159.00	\$159.00	
99760	Insurance/Liability	\$359.00	\$359.00	\$359.00	\$259.00	(\$100.00)	-28%
99765	Insurance/Workmans Compensation	\$172.00	\$172.00	\$172.00	\$0.00	(\$172.00)	-100%
99770	Internal Services	\$7,184.00	\$7,184.00	\$7,184.00	\$7,184.00	\$0.00	0%
99780	Space Rent	\$3,102.00	\$3,102.00	\$3,135.00	\$3,182.00	\$47.00	1%
99782	EMail Account Charge	\$248.00	\$99.00	\$210.00	\$210.00	\$0.00	0%
<u>Total: Material and Services</u>		\$19,539.07	\$17,145.76	\$18,715.00	\$18,726.00	\$11.00	0%
<u>Interfund Transfers</u>							
99460	Trans - Equip Rent & Revolving	\$591.00	\$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	\$141.00	\$77.00	\$0.00	(\$77.00)	-100%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	111	Treasurer					
99840	Trans - General Admin	\$0.00	\$0.00	\$3,724.00	\$0.00	(\$3,724.00)	-100%
99850	Trans - General Non Dept	\$77,381.84	\$66,945.64	\$0.00	\$32,000.00	\$32,000.00	
<u>Total: Interfund Transfers</u>		\$77,972.84	\$67,536.64	\$4,251.00	\$32,450.00	\$28,199.00	663%
Department Total: Treasurer		\$180,812.41	\$119,989.11	\$53,750.00	\$85,116.00	\$31,366.00	58%
Revenue Totals:		\$180,812.41	\$119,989.11	\$53,750.00	\$85,116.00	\$31,366.00	58%
Expense Totals		\$180,812.41	\$119,989.11	\$53,750.00	\$85,116.00	\$31,366.00	58%
Fund Total: General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue Grand Totals:		\$180,812.41	\$119,989.11	\$53,750.00	\$85,116.00	\$31,366.00	58%
Expense Grand Totals:		\$180,812.41	\$119,989.11	\$53,750.00	\$85,116.00	\$31,366.00	58%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

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Department Mission:

The Klamath County Assessor's Office provides efficient, courteous and professional service and information to the public while effectively executing the mandated duties of analyzing and valuing property for the tax assessment rolls, retrieving information of property ownership and value. We also implement specific assistance programs, ownership transfers, assessment of personal property, updating and recording of legal documents in accordance with the State of Oregon guidelines.

Mandated Services:

Per ORS chapters 307, 308, 308A & 309 the Assessor's office is required to

- Maintain real market value at 100% for all types of properties.
- Receive applications and manage veterans and senior exemption programs.
- Receive applications and determine eligibility of requests for tax exemption from various public and/or non-profit agencies.
- Determine eligibility and maintain records on all farm & forest special assessment properties.
- Send annual reports to the Department of Revenue.
- Do all ownership changes and keep track of all manufactured home moves.
- Oversee the sending and receiving of business personal property returns.
- Make all ownership changes on real property, from all recorded deeds.
- Prepare and submit to Department of Revenue, annual Certified Ratio Report.
- Defend county values during the appeal process, with Board of Property Tax Appeals and with Department of Revenue and Oregon Tax Court.
- Maintain records for all taxing districts within the county, determining districts compliance with local budget law.

Department Overview:

The assessor's office has two main components, first, the front office, (tech/support staff) and second, the appraisal/sales data staff.

The front office handles front office customer service, data entry, business personal property, manufactured home ownership changes, and real property ownership changes.

The appraisal/sales data staff does all valuation of real property both residential and commercial, reappraisal, exemption requests, agriculture and forest special use requests, collects and verifies sales within the county to produce the annual Certified Ratio Report.

Most of the front office staff is cross trained to different duties, and most of the appraisal/data sales staff has been promoted from front office positions and are very capable of handling front office duties.

The long range goal for the assessor's office has been and continues to be; to provide efficient, courteous, professional help to the public, and the taxing districts while striving to always make that service as cost effective as possible. With that goal in mind, continued education to meet state mandates, and cross training will continue to be in our long range plan.

The Assessor's Office will be at 11 Full Time Employees (FTE) for the 2012-13 FY. We have a strong belief in cross-training and feel that the current staff of 11 FTE's will be adequate. We expect to maintain the same level or even generate more revenue from previous years, while still providing excellent customer service and fulfilling the Department of Revenue and CAFFA grant requirements.

Successes and Challenges:

Our office had the following successes for the Fiscal Year: 7/1/11-6/30/12 (estimated)

- 7,538 Properties reappraised
- 3,500 Deeds worked
- 380 Mobile title transfers, trip permits, re-titles and de-titles
- 56 New accounts for the Veteran's and Widow's Exemptions
- 3 New accounts for the Senior Citizen Program
- 115 Property tax appeals
- 6 Withdrawn appeals
- 75/34 Appeals heard (10 dismissed)/stipulated

Challenge: Real estate market. Due to the State's guidelines we are unable to show the current market conditions.

Budget Overview:

In developing the Assessor's budget, we looked to balance services needed by property tax payers, taxing districts, the Department of Revenue, the general public and the County, at the same time meeting requirements set by the County Assessment Function Funding Assistance (CAFFA grant).

Major revenue:

The main source of revenue for the Assessor's office comes directly from the general fund, with support from the CAFFA grant, and other revenue sources listed below. With that said, the work of the Assessor's office is major in developing values for the collection of property taxes.

Other revenue sources:

- Mobile home title transfers, re-titling, de-titling and trip permits
- Subdivisions, plats, lot-line adjustments and consolidations
- Recall lists and sales lists
- Everyday business of copies, faxes and maps
- Calculation of farm disqualifications

Major expenditure:

The primary expenditure for the Assessor's office is personnel costs.

Economic factors:

- Manufactured housing market
 - More sales equal more transfers that we handle
- Economy in general
 - Developers not platting new subdivisions
 - Property owners not splitting their parcels

- New homes not being built
- Decrease of remodels and additions of residential properties
- Major reductions of industrial properties & utilities, which are valued by Department of Revenue

Significant Changes:

We are projecting the reduction in revenue for the 2012-13 FY. The Assessor's Office allocation of the CAFFA grant has been reduced by \$32,116. The primary reason for this is the change related to the Cartographer discussed next.

The biggest change we face is the Cartographer moving to the GIS Department. They will continue to provide the mapping services. The Cartographer has 20+ years of experience in the Assessor's office. All the non-mapping duties will now be performed by existing employees.

The area that will see an impact will be on the customer service side. The customers that relied on her knowledge and worked with her closely will be the ones affected the most.

Another change we are facing is the Property Appraiser I has now moved to the Office Assistant position. This resulted in opening up the Property Appraiser Trainee position. One employee applied, and is now on a year-long training program to become a State Certified Appraiser.

There is a directive on the Assessment of Forest Land for Fire Protection. This directive states that the counties that prepare the assessment roll will be reimbursed for data processing costs and other costs directly attributable to the preparation of the roll. There are other counties already charging the Department of Forestry, and we, along with other Counties, are pursuing this source to generate revenue. We currently process over 28,000 accounts for this fire protection.

The Assessor's Office will be tasked with providing a permanent record of the Assessment Roll by sending records to a microfiche vendor. This process has not been performed since 2001.

The Assessor's Office will also be responsible for \$60,000 in software maintenance fees that were previously budgeted by the IT department, offset by a reduction in Internal Services charges.

Key Issues:

Software Program:

One of our most pressing issues is our computer software program. The software provider, Tyler Technologies, would like to have counties still using this software to either upgrade or move to their more advanced program. We would like to start setting funds aside to upgrade the current system or purchase a new one. (We would like to thank the IT Department for helping us with a program that soon will be, if it isn't already extinct!)

Online Services:

Because of current software issues, we are unable to provide assessment information online via the website. Many of the calls received are customers asking for basic information such as:

- Ownership of the property
- Year built and square footage of structures
- Real market and assessed values
- Levied taxes

We would like to provide these services to our customers, especially in this technological age.

Klamath County, Oregon
2012-2013 Budget Financial Presentation
112 Assessor

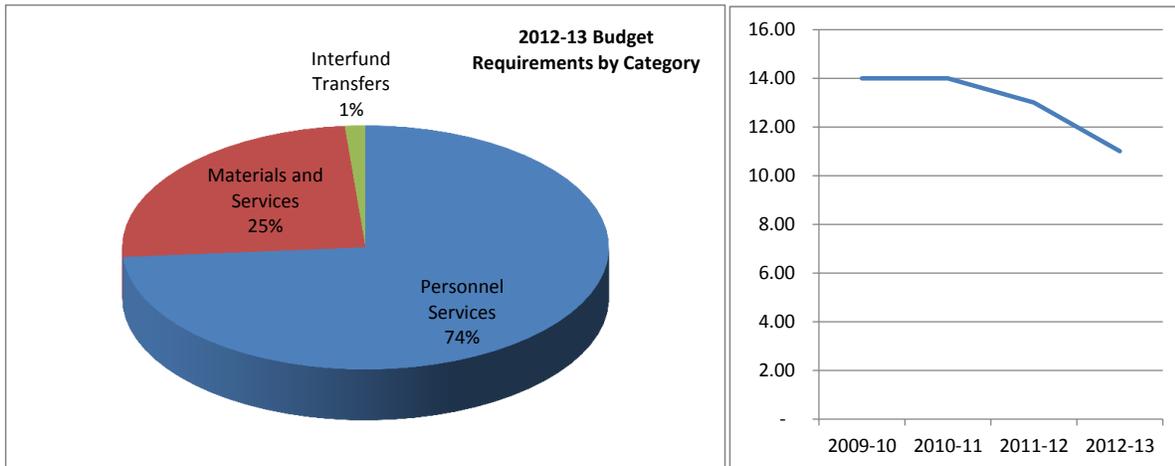
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	760,171	744,481	753,759	658,818
Materials and Services	177,059	175,634	180,764	222,525
Interfund Transfers	19,502	9,502	10,936	12,200
Total Requirements by Budgetary Category	956,731	929,617	945,459	893,543

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Fund</u>				
General Fund (101)	956,731	929,617	945,459	893,543
Total Requirements by Fund	956,731	929,617	945,459	893,543

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Resources by Budgetary Category</u>				
Licenses, Fees and Permits	12,957	22,665	35,800	25,100
Intergovernmental	235,322	174,498	226,415	194,299
Charges for Services	8,997	10,541	17,100	8,000
Interfund Transfers	699,455	721,913	666,144	666,144
Total Resources by Budgetary Category	956,731	929,617	945,459	893,543

Full-Time Employee Equivalents	14.00	14.00	13.00	11.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Assessor	893,543	658,818	11.00
Total Mandates	893,543	658,818	11.00



Department	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
Assessor	Office Specialist	10011261675	1.00				37,440.00	861.12	2,321.28	542.88	861.12	37.44	8,100.00	21.00	20.40	4,118.40	54,323.64
Assessor	Sr. Sales Analyst	10011260561	1.00	LH20	7.00		52,166.40	1,199.83	3,234.32	756.41	1,199.83	37.44	8,100.00	21.00	20.40	5,738.30	72,473.93
Assessor	Deed Clerk 2	10011260603	1.00	LH12	7.00		35,318.40	812.32	2,189.74	512.12	812.32	37.44	8,100.00	21.00	20.40	3,885.02	51,708.77
Assessor	Office Assistant III-Rep.	10011261610	1.00	LH08	6.00		28,875.36	664.13	1,790.27	418.69	664.13	37.44	8,100.00	21.00	20.40	3,176.29	43,767.72
Assessor	Assessor	10011261500	1.00	AS01	1.00		66,823.00	1,536.93	4,143.03	968.93	1,536.93	37.44	8,100.00	86.04	-	7,350.53	90,582.83
Assessor	Office Specialist	10011261675	1.00	LH12	7.00		36,024.77	828.57	2,233.54	522.36	828.57	37.44	8,100.00	21.00	20.40	3,962.72	52,579.37
Assessor	Property Appraiser I	10011260150	1.00	LH10	4.00		29,062.80	668.44	1,801.89	421.41	668.44	37.44	8,100.00	21.00	20.40	3,196.91	43,998.74
Assessor	Personal Property Auditor	10011260508	1.00	LH12	7.00		35,318.40	812.32	2,189.74	512.12	812.32	37.44	8,100.00	21.00	20.40	3,885.02	51,708.77
Assessor	Property Appraiser II	10011260520	1.00	LH16	7.00		42,910.40	986.94	2,660.44	622.20	986.94	37.44	8,100.00	21.00	20.40	4,720.14	61,065.91
Assessor	Property Appraiser III	10011260530	1.00	LH18	7.00		49,256.06	1,132.89	3,053.88	714.21	1,132.89	37.44	8,100.00	21.00	20.40	5,418.17	68,886.94
Assessor	Property Appraiser III	10011260530	1.00	LH18	7.00		48,308.83	1,111.10	2,995.15	700.48	1,111.10	37.44	8,100.00	21.00	20.40	5,313.97	67,719.48
			11.00			-	461,504.42	10,614.60	28,613.27	6,691.81	10,614.60	411.84	89,100.00	296.04	204.00	50,765.49	658,816.08

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Revenue							
Department	112	Assessor					
<u>Licenses, Fees and Permits</u>							
32110	Permits - Mobile Home	\$0.00	\$15.00	\$0.00	\$0.00	\$0.00	
32114	Fees - Manufactured Homes	\$12,957.00	\$19,825.00	\$14,000.00	\$15,500.00	\$1,500.00	11%
32115	Taxing Districts Apps & Changes	\$0.00	\$900.00	\$12,700.00	\$2,000.00	(\$10,700.00)	-84%
32117	Exempt/Spec Assmt Apps	\$0.00	\$700.00	\$3,100.00	\$3,100.00	\$0.00	0%
32118	Fees-Personal Property	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
34062	Fees - Disqualification	\$0.00	\$1,205.00	\$5,000.00	\$3,500.00	(\$1,500.00)	-30%
34231	Fees - NSF Check	\$0.00	\$20.00	\$0.00	\$0.00	\$0.00	
<u>Total: Licenses, Fees and Permits</u>		\$12,957.00	\$22,665.00	\$35,800.00	\$25,100.00	(\$10,700.00)	-30%
<u>Intergovernmental</u>							
33200	A&T Grant	\$235,321.75	\$174,497.83	\$226,415.00	\$194,299.00	(\$32,116.00)	-14%
<u>Total: Intergovernmental</u>		\$235,321.75	\$174,497.83	\$226,415.00	\$194,299.00	(\$32,116.00)	-14%
<u>Charges for Service</u>							
34061	Combinations/Segregation	\$85.00	\$3,400.00	\$2,000.00	\$1,000.00	(\$1,000.00)	-50%
34280	Copies/Maps	\$8,912.37	\$7,140.73	\$15,100.00	\$7,000.00	(\$8,100.00)	-54%
<u>Total: Charges for Service</u>		\$8,997.37	\$10,540.73	\$17,100.00	\$8,000.00	(\$9,100.00)	-53%
<u>Interfund Transfers</u>							
36330	Trans - General Non Dept	\$699,455.13	\$721,913.44	\$666,144.00	\$666,144.00	\$0.00	0%
39033	Trans - Equipment Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$699,455.13	\$721,913.44	\$666,144.00	\$666,144.00	\$0.00	0%
Department Total: Assessor		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Revenue Totals		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Expenses							
Department	112	Assessor					
<u>Personnel Services</u>							
60040	Assessor	\$66,491.04	\$73,422.91	\$66,823.00	\$66,823.00	\$0.00	0%
60071	Sr Chief Office Deputy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	112	Assessor					
60500	Chief Appraiser	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60508	Personal Property Auditor	\$33,915.56	\$32,880.64	\$35,474.00	\$35,319.00	(\$155.00)	0%
60510	Property Appraiser I	\$5,603.52	\$33,040.83	\$37,101.00	\$29,063.00	(\$8,038.00)	-22%
60519	Property Appriaser Trainee	\$27,694.72	\$0.00	\$0.00	\$0.00	\$0.00	
60520	Property Appriaser II	\$40,882.40	\$39,935.09	\$43,085.00	\$42,910.00	(\$175.00)	0%
60530	Property Appraiser III	\$94,281.78	\$89,770.12	\$96,852.00	\$97,565.00	\$713.00	1%
60546	Chief Cartographer	\$38,800.49	\$37,689.63	\$40,662.00	\$0.00	(\$40,662.00)	-100%
60560	Sales Analyst	\$33,632.71	\$0.00	\$0.00	\$0.00	\$0.00	
60561	Senior Sales Analyst	\$11,535.54	\$46,323.41	\$52,358.00	\$52,166.00	(\$192.00)	0%
60602	Deed Clerk I	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
60603	Deed Clerk II	\$34,493.76	\$32,880.64	\$35,474.00	\$35,319.00	(\$155.00)	0%
60620	Sr Date Entry Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61495	Office Technician	\$54,854.91	\$47,542.06	\$28,266.00	\$0.00	(\$28,266.00)	-100%
61500	Office Manager	\$45,177.91	\$44,353.46	\$40,911.00	\$0.00	(\$40,911.00)	-100%
61600	Office Assistant II	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61610	Office Assistant III	\$25,084.33	\$24,792.80	\$27,842.00	\$28,875.00	\$1,033.00	4%
61675	Office Specialist	\$35,182.80	\$33,401.84	\$36,183.00	\$73,465.00	\$37,282.00	103%
63441	Certification & Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63930	FICA	\$38,438.34	\$36,753.33	\$41,391.00	\$35,305.00	(\$6,086.00)	-15%
63940	Workmans Compensation Tax	\$0.00	\$228.42	\$380.00	\$412.00	\$32.00	8%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$10,615.00	\$10,615.00	
63949	Oregon Premium Tax	\$851.70	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$106,680.00	\$107,952.99	\$105,300.00	\$89,100.00	(\$16,200.00)	-15%
63951	Life Insurance	\$420.24	\$372.14	\$396.00	\$296.00	(\$100.00)	-25%
63952	Short Term Disability	\$265.20	\$260.02	\$245.00	\$204.00	(\$41.00)	-17%
63960	Retirement - General	\$54,759.73	\$50,658.41	\$54,105.00	\$50,766.00	(\$3,339.00)	-6%
63980	Unemployment Compensation	\$11,124.00	\$12,222.00	\$10,911.00	\$10,615.00	(\$296.00)	-3%
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$760,170.68	\$744,480.74	\$753,759.00	\$658,818.00	(\$94,941.00)	-13%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	112	Assessor					
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$3,370.22	\$3,207.90	\$1,400.00	\$3,000.00	\$1,600.00	114%
44040	Staff Travel & Training	\$3,365.77	\$2,495.58	\$3,500.00	\$7,000.00	\$3,500.00	100%
44080	Office Machine Repairs	\$0.00	\$0.00	\$200.00	\$537.00	\$337.00	169%
44100	Supplies - Office	\$7,475.57	\$5,270.63	\$7,500.00	\$8,850.00	\$1,350.00	18%
44104	Miscellaneous	\$178.00	\$32.00	\$200.00	\$0.00	(\$200.00)	-100%
44200	Dues / Fees	\$400.00	\$200.00	\$200.00	\$400.00	\$200.00	100%
44250	Vehicle Fuel	\$3,877.63	\$3,901.10	\$5,500.00	\$6,500.00	\$1,000.00	18%
44260	Vehicle Maintenance & Repair	\$294.73	\$1,501.76	\$1,500.00	\$3,500.00	\$2,000.00	133%
44640	Telephone	\$3,704.03	\$4,771.91	\$4,800.00	\$4,800.00	\$0.00	0%
44700	Postage	\$2,708.62	\$2,569.38	\$3,000.00	\$4,500.00	\$1,500.00	50%
44996	Hardware / Software Maintenance	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
45111	Software Support	\$0.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00	
46160	Microfilm / Microfiche	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$3,226.00	\$3,226.00	
99760	Insurance/Liability	\$4,912.00	\$4,912.00	\$4,912.00	\$5,256.00	\$344.00	7%
99765	Insurance/Workmans Compensation	\$5,670.00	\$5,670.00	\$5,670.00	\$0.00	(\$5,670.00)	-100%
99770	Internal Services	\$108,607.00	\$108,607.00	\$108,607.00	\$71,152.00	(\$37,455.00)	-34%
99780	Space Rent	\$29,723.00	\$29,723.00	\$30,045.00	\$30,494.00	\$449.00	1%
99782	EMail Account Charge	\$2,772.00	\$2,772.00	\$2,730.00	\$2,310.00	(\$420.00)	-15%
<u>Total: Material and Services</u>		\$177,058.57	\$175,634.26	\$180,764.00	\$222,525.00	\$41,761.00	23%
<u>Interfund Transfers</u>							
99460	Trans - Equip Rent & Revolving	\$9,502.00	\$0.00	\$400.00	\$0.00	(\$400.00)	-100%
99781	Trans - Steering Committee	\$0.00	\$9,150.00	\$9,150.00	\$7,200.00	(\$1,950.00)	-21%
99783	Trans - Phones	\$0.00	\$352.00	\$1,386.00	\$0.00	(\$1,386.00)	-100%
99830	Trans - Vehicle Reserve	\$10,000.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
<u>Total: Interfund Transfers</u>		\$19,502.00	\$9,502.00	\$10,936.00	\$12,200.00	\$1,264.00	12%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	112	Assessor					
<u>Contingencies and Reserves</u>							
99991	Target Deviation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department Total: Assessor		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Revenue Totals:		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Expense Totals		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Fund Total: General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue Grand Totals:		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Expense Grand Totals:		\$956,731.25	\$929,617.00	\$945,459.00	\$893,543.00	(\$51,916.00)	-5%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

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

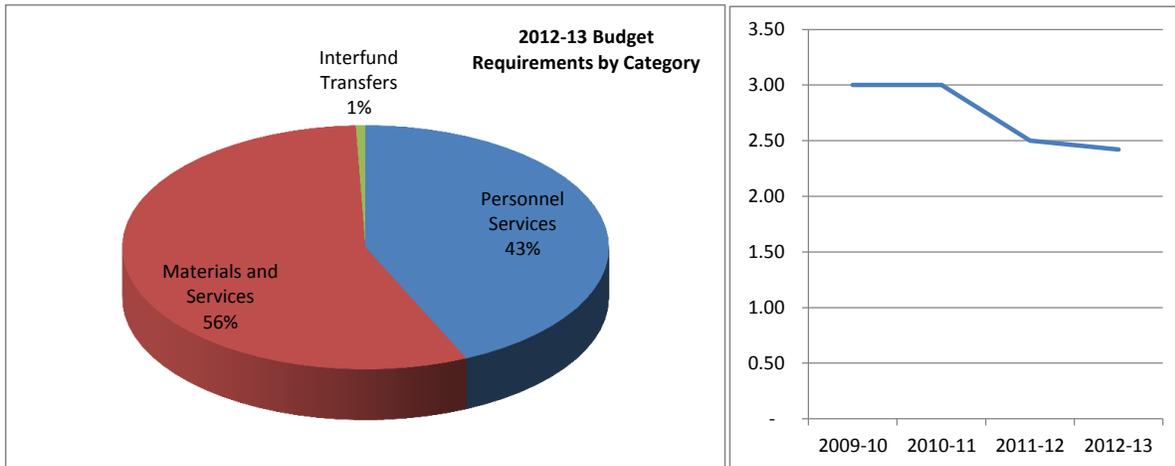
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	164,973	146,519	164,394	161,735
Materials and Services	149,887	151,304	168,861	210,166
Interfund Transfers	3,327	3,327	3,327	2,400
Total Requirements by Budgetary Category	318,187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

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

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Resources by Budgetary Category</u>				
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
Total Resources by Budgetary Category	318,187	301,150	336,582	374,301

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



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
				3.38			-	164,501.49	3,783.53	10,199.09	2,385.27	3,783.53	126.55	28,350.00	149.04	81.60	18,095.16	231,455.27

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Revenue							
Department	113	Tax Collector					
<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%
Department Total: Tax Collector		\$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
Fund	100	General Fund					
Revenue Totals		\$318,186.64	\$301,150.18	\$336,582.00	\$374,301.00	\$37,719.00	11%
Expenses							
Department	113	Tax Collector					
<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
Fund	100	General Fund					
Department	113	Tax Collector					
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%
Department Total: Tax Collector		\$318,186.64	\$301,150.18	\$336,582.00	\$374,301.00	\$37,719.00	11%
Revenue Totals:		\$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%
	Fund Total: General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	Revenue Grand Totals:	\$318,186.64	\$301,150.18	\$336,582.00	\$374,301.00	\$37,719.00	11%
	Expense Grand Totals:	\$318,186.64	\$301,150.18	\$336,582.00	\$374,301.00	\$37,719.00	11%
	Net Grand Totals:	\$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

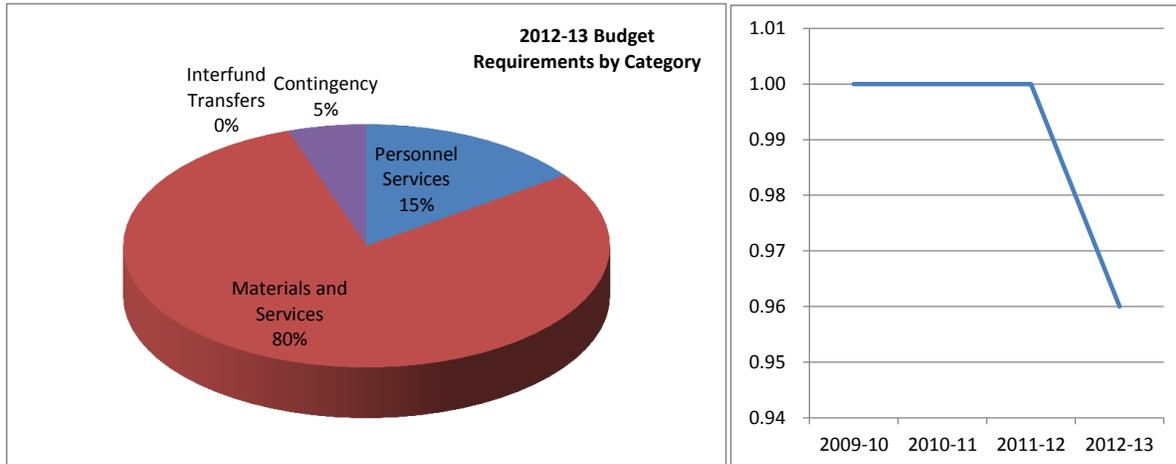
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	77,467	79,170	82,318	86,902
Materials and Services	636,047	537,721	736,305	457,098
Interfund Transfers	12,499	7,021	7,027	-
Subtotal Current Expenditures	726,013	623,912	825,650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

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

<u>Resources by Budgetary Category</u>				
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
Total Resources by Budgetary Category	1,070,585	889,405	855,650	574,000

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



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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
Fund	604	Property Sales					
Revenue							
Department	780	Property					
<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%
Department Total: Property		\$1,070,585.25	\$889,405.16	\$855,650.00	\$574,000.00	(\$281,650.00)	-33%
Revenue Totals		\$1,070,585.25	\$889,405.16	\$855,650.00	\$574,000.00	(\$281,650.00)	-33%
Expenses							
Department	780	Property					
<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
Fund	604	Property Sales					
Department	780	Property					
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
Fund	604	Property Sales					
Department	780	Property					
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%
Department Total: Property		\$1,070,585.25	\$889,405.16	\$855,650.00	\$574,000.00	(\$281,650.00)	-33%

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%
Fund Total: Property Sales		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

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

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

<u>Resources by Budgetary Category</u>				
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
Total Resources by Budgetary Category	1,282,565	1,460,379	1,491,000	1,351,000

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

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

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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
Fund	9700	Transient Room Tax					
Revenue							
Department	160	Tourism					
<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%
Department Total: Tourism		\$1,282,564.95	\$1,460,379.35	\$1,491,000.00	\$1,351,000.00	(\$140,000.00)	-9%
Revenue Totals		\$1,282,564.95	\$1,460,379.35	\$1,491,000.00	\$1,351,000.00	(\$140,000.00)	-9%
Expenses							
Department	160	Tourism					
<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
Fund	9700	Transient Room Tax					
Department	160	Tourism					
<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%
Department Total: Tourism		\$1,282,564.95	\$1,460,379.35	\$1,491,000.00	\$1,351,000.00	(\$140,000.00)	-9%
Revenue Totals:		\$1,282,564.95	\$1,460,379.35	\$1,491,000.00	\$1,351,000.00	(\$140,000.00)	-9%
Expense Totals		\$1,282,564.95	\$1,460,379.35	\$1,491,000.00	\$1,351,000.00	(\$140,000.00)	-9%
Fund Total: Transient Room Tax		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue Grand Totals:		\$1,282,564.95	\$1,460,379.35	\$1,491,000.00	\$1,351,000.00	(\$140,000.00)	-9%
Expense Grand Totals:		\$1,282,564.95	\$1,460,379.35	\$1,491,000.00	\$1,351,000.00	(\$140,000.00)	-9%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Department Mission:

To ensure fiscal accountability and enhance the health, safety and community of Klamath County while providing leadership to our municipalities and outlying communities.

Mandated Services:

- Determine appropriate compensation for county employees and elected officials (ORS 8.760, 204.112, 204.116, 204.126, 204.601, 209.080)
- Appoint ME – ORS 146.065
- Burial of unclaimed bodies – ORS 146.075(5), 146.100, 146.121(4)
- Declare and prosecute nuisances by ordinance – ORS 203.065
- Provide office to Sheriff – ORS 206.180
- Surveyor expenses – ORS 209.230
- Elections expenses – ORS 246.250(2)
- Sale of County lands – ORS Ch. 271, 275
- Economic Development – ORS 280.500
- Examine books and papers of County Clerk, Clerk of the County Court, Treasurer and Sheriff of the County – ORS 294.085
- Adopt budget subject to local budget law – ORS 294.305-.565
- Appoint Budget Officer & Budget Committee – ORS 294.331; 294.336
- Annual audit of County's fiscal affairs – ORS 297.405-.555
- Appoint BOPTA pool – ORS 309.067
- Levy of taxes- ORS 310.022
- Appoint Tax Collector – ORS 311.055
- Creation of County School Fund – ORS 328.015
- Hearings on road vacations, LIDs, road legalizations, ways of necessity – ORS Ch. 368
- Appoint Emergency Program Manager – ORS 401.305(2)
- Designate partnership [State, County, private] on juvenile crime prevention & lead agency to develop juvenile crime prevention plan – ORS 417.855
- Establish Local Public Safety Coordinating Council [LPSCC] – ORS 423.560-.565
- Costs associated with involuntary commitments [custody, medical care, hospital, etc.] – ORS 426.250, 426.255
- Local Public Health Authority – ORS 431.375 [automatic unless relinquished to State or contract with private entity]
- Local Board of Health ex officio – ORS 431.410
(1) Must provide sufficient funds for operation of Health Department – ORS 431.510
- Regulation of County service districts – ORS Ch. 451
- Responsible for disposal of solid waste – ORS 459.017; choice of operating own facility subject to DEQ permits [ORS 459.205], issuing licenses to private industry providers, or allocating franchises – ORS 459.085; recycling program – ORS 459A.065.

Department Overview:

The Board of Commissioners serves Klamath County as the public's elected advocates and is the policymaking body of Klamath County government. It is comprised of three, at-large elected officials each serving a four-year term. The Board's duties include executive, judicial (quasi-judicial) and legislative authority over policy matters of countywide concern. Establishment of the budget is a primary duty of the Board. The Board's responsibility as the county's legislative branch is to match the county's revenue with expenditures in adopting an annual balanced budget for the entire county. Each of the separately elected officials is responsible for adhering to the adopted budgets affecting his/her office. The Board of Commissioners is responsible for the operation of budgets under the control of various appointed department heads and elected officials. Also within the legislative capacity, the Commissioners are responsible for adopting, amending, and repealing all county ordinances. These include zoning, planning and public safety ordinances, as well as any other ordinances concerning the general welfare of the county. Also within the legislative capacity, the Commissioners are responsible for adopting, amending, and repealing all county ordinances. These include zoning, planning and public safety ordinances, as well as any other ordinances concerning the general welfare of the county.

Appointments and Affiliations

Individual members of the Board also represent the County through appointments or affiliations with various community boards and agencies.

Al Switzer, Commissioner Position #1

- Bly Community Action Team
- Central Community Action Team- Chiloquin
- Natural Resources – Forest Service – Bureau of Land Management
- O & C Board (Oregon & California Lands) – Executive Committee & Treasurer
- Oregon Department of Transportation- Directors Committee
- Association of Oregon Counties – Legislative Committee
- Association of Oregon Counties – Transportation Steering Committee
- National Association of Counties – Transportation Committee
- Roads Advisory
- Chamber of Commerce
- SCOEDD – South Central Oregon Economic Development District
- ACT / SubACT- Area Commission on Transportation
- TEAM Klamath
- LPSCC- Local Public Safety Coordinating Council

Dennis Linthicum, Commissioner Position #2

- Chemult Community Action Team
- Rocky Point Community Action Team
- Natural Resources – Water & Storage
- Ore/Cal RC&D - Oregon-California Resource Conservation and Development Council
- Soil & Water
- ACT- Area Commission on Transportation
- Education
- Housing
- SCOEDD – South Central Oregon Economic Development District

- Natural Resources Advisory Committee
- SCOEDD – South Central Oregon Economic Development District
- SOCEA – Southern Oregon Clean Energy Association

Cheryl Hukill, Commissioner Position #3

- Crescent/Gilchrist Community Action Team
- Crescent Lake Junction Community Action Team
- Natural Resources - Agriculture
- Mental Health Advisory Board
- Association of Oregon Counties – Public Safety
- National Association of Counties – Public Safety
- Community Access Television
- The Oregon Consortium
- RWIB – Regional Workforce Investment Board
- SCOEDD – South Central Oregon Economic Development District
- TEAM Klamath – medical Committee
- Tourism
- Veteran’s Advisory Board
- ACT- Area Commission on Transportation

Successes and Challenges:

Challenges:

- Current economic conditions and economic development
- Federal and State deficit spending
- Interdepartmental efficiencies and communication
- Communication with local municipalities

Successes:

- Sanford Pediatric Clinic
- Monthly Town Hall meetings

Budget Overview:

A major source of revenue is generated from licenses, fees and permits from the general fund account.

Major expenditures include personal service cost, materials and service, and interfund transfers.

Budget Summary	
Total Budget	\$335,669
Budget Change	+7% to Materials & Services
Total Staff	3 FTE
Staff Change	None

Key issues:

It is imperative that the Board of Commissioners maintain effective communication with local municipalities, State and Federal governments for the health and welfare of Klamath County. The Commissioners will work on the following issues in 2012-13:

- Improve and maintain the County budget and work toward stabilizing county funding.
- Receive monthly reports from their liaison departments.
- Unfunded mandates
- Secured Rural Schools

Klamath County, Oregon
2012-2013 Budget Financial Presentation
161 Commissioners

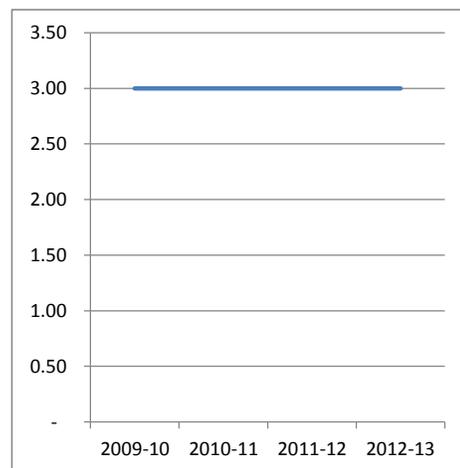
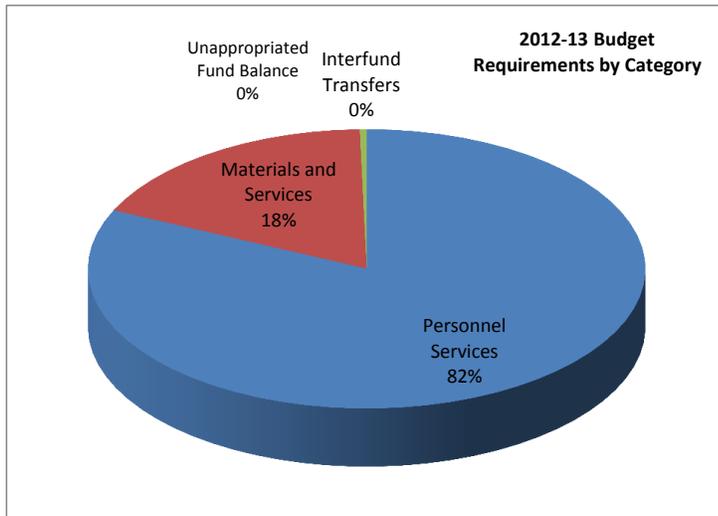
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	266,630	268,895	270,018	276,880
Materials and Services	63,022	49,625	50,230	59,939
Interfund Transfers	1,941	1,941	2,031	1,350
Subtotal Current Expenditures	331,593	320,461	322,279	338,169
Unappropriated Fund Balance	1,554	2,270	-	-
Subtotal Noncurrent Expenditures	1,554	2,270	-	-
Total Requirements by Budgetary Category	333,146	322,732	322,279	338,169

<u>Requirements by Fund</u>				
General Fund (101)	331,592	320,461	319,779	335,669
Ambulance Advisory Training (9321)	1,554	2,270	2,500	2,500
Total Requirements by Fund	333,146	322,732	322,279	338,169

<u>Resources by Budgetary Category</u>				
Investment Earnings	21	17	-	-
Contributions and Donations	600	700	500	500
Interfund Transfers	331,521	320,461	319,779	335,669
Miscellaneous	71	-	-	-
Beginning Fund Balance	932	1,554	2,000	2,000
Total Resources by Budgetary Category	333,146	322,732	322,279	338,169

Full-Time Employee Equivalents	3.00	3.00	3.00	3.00
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Commissioners	338,169	276,880	3.00
Total Mandates	338,169	276,880	3.00



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS	Grand Total w/Benefits
BOCC	Commissioner	10016160010	1.00	CO01	1.00	1,440.00	69,508.00	-	4,309.50	1,007.87	1,598.68	37.44	8,100.00	86.04	-	7,645.88	92,293.41
BOCC	Commissioner	10016160010	1.00	CO01	1.00	1,440.00	69,508.00	-	4,309.50	1,007.87	1,598.68	37.44	8,100.00	86.04	-	7,645.88	92,293.41
BOCC	Commissioner	10016160010	1.00	CO01	1.00	1,440.00	69,508.00	-	4,309.50	1,007.87	1,598.68	37.44	8,100.00	86.04	-	7,645.88	92,293.41
			3.00			4,320.00	208,524.00	-	12,928.49	3,023.60	4,796.05	112.32	24,300.00	258.12	-	22,937.64	276,880.22

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Revenue							
Department	161	Commissioners					
<u>Licenses, Fees and Permits</u>							
32168	Fees - Vacation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Licenses, Fees and Permits</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Other</u>							
36100	Miscellaneous	\$71.34	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$71.34	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
36330	Trans - General Non Dept	\$174,486.98	\$155,158.28	\$155,745.00	\$178,635.00	\$22,890.00	15%
36760	Trans - Admin Non Dept	\$157,034.00	\$165,303.00	\$163,034.00	\$157,034.00	(\$6,000.00)	-4%
37462	Trans - Economic Develop	\$0.00	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	-100%
<u>Total: Interfund Transfers</u>		\$331,520.98	\$320,461.28	\$319,779.00	\$335,669.00	\$15,890.00	5%
Department Total: Commissioners		\$331,592.32	\$320,461.28	\$319,779.00	\$335,669.00	\$15,890.00	5%
Revenue Totals		\$331,592.32	\$320,461.28	\$319,779.00	\$335,669.00	\$15,890.00	5%
Expenses							
Department	161	Commissioners					
<u>Personnel Services</u>							
60010	Commissioner	\$205,347.21	\$204,487.95	\$204,205.00	\$204,204.00	(\$1.00)	0%
63930	FICA	\$15,070.23	\$14,995.46	\$15,952.00	\$15,952.00	\$0.00	0%
63940	Workmans Compensation Tax	\$0.00	\$63.26	\$88.00	\$112.00	\$24.00	27%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$4,796.00	\$4,796.00	
63949	Oregon Premium Tax	\$130.14	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$22,860.00	\$24,300.00	\$24,300.00	\$24,300.00	\$0.00	0%
63951	Life Insurance	\$301.32	\$301.32	\$301.00	\$258.00	(\$43.00)	-14%
63952	Short Term Disability	\$10.20	\$8.50	\$0.00	\$0.00	\$0.00	
63960	Retirement - General	\$20,750.40	\$20,823.46	\$20,852.00	\$22,938.00	\$2,086.00	10%
63990	Cell Phone Allowance	\$2,160.00	\$3,915.00	\$4,320.00	\$4,320.00	\$0.00	0%
<u>Total: Personnel Services</u>		\$266,629.50	\$268,894.95	\$270,018.00	\$276,880.00	\$6,862.00	3%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	161	Commissioners					
<u>Material and Services</u>							
44011	Mgmt Travel & Training # 1	\$7,194.57	\$6,851.38	\$6,486.00	\$10,000.00	\$3,514.00	54%
44012	Mgmt Travel & Training # 2	\$8,845.46	\$6,787.77	\$6,486.00	\$10,000.00	\$3,514.00	54%
44013	Mgmt Travel & Training # 3	\$7,334.84	\$6,954.91	\$7,486.00	\$10,000.00	\$2,514.00	34%
44100	Supplies - Office	\$3,115.13	\$2,100.93	\$0.00	\$0.00	\$0.00	
44250	Vehicle Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44260	Vehicle Maintenance & Repair	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44595	Videotaping Expense	\$7,112.73	\$0.00	\$0.00	\$0.00	\$0.00	
44640	Telephone	\$2,735.48	\$1,874.32	\$1,700.00	\$1,100.00	(\$600.00)	-35%
44700	Postage	\$537.68	\$229.90	\$500.00	\$350.00	(\$150.00)	-30%
44710	Publications / Periodicals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44800	Recording Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45930	Official Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
46930	Special Projects Expense	\$1,329.93	\$10.12	\$0.00	\$0.00	\$0.00	
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$1,045.00	\$1,045.00	
99760	Insurance/Liability	\$1,254.00	\$1,254.00	\$1,254.00	\$1,702.00	\$448.00	36%
99765	Insurance/Workmans Compensation	\$883.00	\$883.00	\$883.00	\$0.00	(\$883.00)	-100%
99770	Internal Services	\$1,776.00	\$1,776.00	\$1,776.00	\$1,776.00	\$0.00	0%
99780	Space Rent	\$20,309.00	\$20,309.00	\$20,529.00	\$20,836.00	\$307.00	1%
99782	EEmail Account Charge	\$594.00	\$594.00	\$630.00	\$630.00	\$0.00	0%
<u>Total: Material and Services</u>		\$63,021.82	\$49,625.33	\$47,730.00	\$57,439.00	\$9,709.00	20%
<u>Interfund Transfers</u>							
99460	Trans - Equip Rent & Revolving	\$1,941.00	\$0.00	\$0.00	\$0.00	\$0.00	
99781	Trans - Steering Committee	\$0.00	\$1,800.00	\$1,800.00	\$1,350.00	(\$450.00)	-25%
99783	Trans - Phones	\$0.00	\$141.00	\$231.00	\$0.00	(\$231.00)	-100%
<u>Total: Interfund Transfers</u>		\$1,941.00	\$1,941.00	\$2,031.00	\$1,350.00	(\$681.00)	-34%
Department Total: Commissioners		\$331,592.32	\$320,461.28	\$319,779.00	\$335,669.00	\$15,890.00	5%
Revenue Totals:		\$331,592.32	\$320,461.28	\$319,779.00	\$335,669.00	\$15,890.00	5%

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	\$331,592.32	\$320,461.28	\$319,779.00	\$335,669.00	\$15,890.00	5%
	Fund Total: General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue Grand Totals:		\$331,592.32	\$320,461.28	\$319,779.00	\$335,669.00	\$15,890.00	5%
Expense Grand Totals:		\$331,592.32	\$320,461.28	\$319,779.00	\$335,669.00	\$15,890.00	5%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9321	Ambulance Advisory Training					
Revenue							
Department	161	Commissioners					
<u>Interest</u>							
39150	Investments - Interest On	\$21.17	\$16.56	\$0.00	\$0.00	\$0.00	
<u>Total: Interest</u>		\$21.17	\$16.56	\$0.00	\$0.00	\$0.00	+++
<u>Other</u>							
36340	Donations	\$600.00	\$700.00	\$500.00	\$500.00	\$0.00	0%
<u>Total: Other</u>		\$600.00	\$700.00	\$500.00	\$500.00	\$0.00	0%
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$932.49	\$1,553.66	\$2,000.00	\$2,000.00	\$0.00	0%
<u>Total: Fund Balances</u>		\$932.49	\$1,553.66	\$2,000.00	\$2,000.00	\$0.00	0%
Department Total: Commissioners		\$1,553.66	\$2,270.22	\$2,500.00	\$2,500.00	\$0.00	0%
Revenue Totals		\$1,553.66	\$2,270.22	\$2,500.00	\$2,500.00	\$0.00	0%
Expenses							
Department	161	Commissioners					
<u>Material and Services</u>							
44050	Training	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0%
<u>Total: Material and Services</u>		\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0%
<u>Contingencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99981	Unappropriated Fund Balance	\$1,553.66	\$2,270.22	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$1,553.66	\$2,270.22	\$0.00	\$0.00	\$0.00	+++
Department Total: Commissioners		\$1,553.66	\$2,270.22	\$2,500.00	\$2,500.00	\$0.00	0%
Revenue Totals:		\$1,553.66	\$2,270.22	\$2,500.00	\$2,500.00	\$0.00	0%
Expense Totals		\$1,553.66	\$2,270.22	\$2,500.00	\$2,500.00	\$0.00	0%
Fund Total: Ambulance Advisory Training		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue Grand Totals:		\$1,553.66	\$2,270.22	\$2,500.00	\$2,500.00	\$0.00	0%
Expense Grand Totals:		\$1,553.66	\$2,270.22	\$2,500.00	\$2,500.00	\$0.00	0%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Department Mission:

The Klamath County Clerk's Office is dedicated to providing accurate information and services in a timely, efficient, professional and courteous manner regarding all aspects of elections, real property records, military discharge papers, passport application, marriage license applications, domestic partnership filings and property tax appeals.

Mandated Services:

- **Conduct elections in the county**--including federal, state, county, incorporated cities, and special district elections (ORS 246.200)

The conduct of elections includes:

- Registering all individuals who properly submit a voter registration card
 - Maintaining the voter register & address library
 - Establishing precincts
 - Preparing ballots
 - Mailing ballots to all qualified electors
 - Receiving and processing voted ballots
 - Certifying election results
 - Accepting and verifying, for statutory and constitutional requirements, candidate nomination and measure petition filings
- **Maintain the records of the county governing body**, commonly referred to as Commissioners' Journal (ORS 205.110)
 - **Record land records**, including deeds, mortgages, liens and all other documents that affect the title to a piece of property (ORS 205.130). We also record and provide certified copies of Military Discharge Papers (DD 214s) at no charge.

When a document is received for recording it is verified for compliance with Oregon statutes. The information (parties' names, type of document and legal description) are entered into the electronic index for future retrieval of the document. All recorded documents are scanned into our electronic system and microfilm is produced for required archival storage.

- **Process Board of Property Tax Appeals** (ORS 309.020)
- **Issue Marriage Licenses & Filing Domestic Partnerships** (ORS 106.041 & 106.325)

Self-Imposed Services:

- **Act as a United States Passport Agent**

Recording and election staffs are able to process passport applications around their other duties, so no additional FTEs are required.

A report following a September 2010 audit by the U.S. Department of State, Office of Passport Integrity and Internal Controls, included the following comments:

“Agents were knowledgeable, friendly and helpful and provide an excellent service to the community. The facility is performing at an excellent manner.” I feel that it is a worthwhile service to continue to provide, as at this time the revenue exceeds the postage and processing costs involved.

- **Notary**

In 2011 we implemented a fee of \$10 per notarization (maximum allowed by statute) and provide notary services for the general public. This is another service that is helpful to the public and has not required any additional FTEs.

- **Perform Wedding Ceremonies**

I began performing wedding ceremonies in 2011. This is a service for which we charge \$100—the amount set in statute. There is completion of paperwork involved, but my staff and I have been able to work it around our other duties.

Department Overview:

All staff members are cross-trained to cover election and recording duties. The long-range goal of the recording section of the Clerk’s Office is to continue to update technologies to increase efficiency and cost-effectiveness. We will continue to watch the development and challenges to e-recording and, when appropriate, implement e-recording in Klamath County.

The long-range goal of the elections section of the Clerk’s Office is to continue to stay up-to-date on statutes and directives to administer elections efficiently, fairly and accurately, and provide reports in a timely manner. This includes continued training of staff on current laws and directives, and maintaining election equipment. A recent legislative session had over 100 election-related proposed bills. Continuing to monitor and testify at the Legislature, when appropriate, are important facets of the County Clerk’s responsibilities.

Successes and Challenges:**Fiscal Year 7/1/10-6/30/11**

17,406	Real Property Recordings (every document is numbered, scanned and indexed by type of document, parties involved, and legal description)
52,418	Pages in Recorded Documents
457	Marriage Licenses & Domestic Partnerships (much time is also spent answering questions from customers at the counter and on the phone about license requirements)
3,463	Voter Registration Cards Received Updating Information (after updating the information, postcards are mailed to every voter showing the updates)
1,493	New Voter Registrations (after entering and verifying each new voter, postcards are mailed to the elector)
1521	Number of Voters Moved to Inactive Status (processing of undeliverable ballots and individual voter notices)
1300	Number of Voters Moved to Cancelled Status (processing of death notices and notices received from other states)
7	Property Tax Appeals Hearings (many more were handled and settled prior to the hearing)
41	Special Districts (we conduct the elections for these districts, for both tax levies and director positions)
5	Incorporated Cities for which we administer elections
177	Notarizations Performed
248	Passports Processed (with no additional FTEs required as noted above)
7	Number of Entities Provided Daily Digital Images of Recorded Documents (generates revenue of \$21,000 annually)

Budget Overview:

To develop the Clerk's budget each year, the number of known elections is first determined. Although there are four set election dates every year (March, May, September and November), the elections in May and November of even-numbered years (Primary & General Elections) and May of odd-numbered years (Special District Elections) are the only "certain" elections. The other election dates are used when a governing body (county, city or special district) files an election measure, or by initiative or referendum petition.

Recall elections are held on special election dates of their own, and because of deadlines, are outside the election dates listed above.

Major revenue source for the Clerk's office is from real property recordings which are directly related to the economic climate. The number of recorded deeds and mortgages has decreased in the last several years, all related to the economy.

We provide digital images of the recorded documents daily to seven entities, so we are required to index the documents the same day as recording them. Up-to-date information is important to title companies and other interests, so that is the service we provide for the fees collected. The revenue we derive from providing the digital images is \$250 per entity/\$1,750 per month/\$21,000 annually.

Major expenditures for the Clerk's office are in the administration of elections. The major costs are printing ballots, programming the tally machines, election envelopes (three required for each of our 34,000+ voters—secrecy, outgoing and return), postage costs, and temporary election personnel for processing voted ballots. Election costs are not directly affected by the economy, and must be conducted on timelines set in statute.

Clerk Storage Fund, 9305-162-32191

ORS 205.320 directs that a fund for "acquiring storage and retrieval systems, payment of expenses incurred in collecting the fee or tax and maintaining and restoring records as authorized by the county clerk" be established in every county. A percentage of the fee on most recorded documents is deposited into this account and can only be spent using the listed criteria.

Clerk Overpayment Fund, 9334-162-32191

In 2000 after conferring with county counsel, other counties, and the county finance director, a fund was established for depositing overpayments received with documents to record. A county policy was established that overpayments of \$10 and more are automatically refunded. Overpayments of less than \$10 are refunded upon written request of the payee. This allows us to record the documents in a timely manner, and not reject a document for overpayment.

<p><u>Revenue</u></p> <p>Election Reimbursement</p>	<p>Increase in Election Reimbursement – two-year cycle with minimal reimbursement for General & Primary Elections (even years) and more significant reimbursement for Special District Elections (odd years).</p> <p>There is no reimbursement from the Federal or State governments for the Primary or General Elections held in even-numbered years. The special districts reimburse for their portion of their elections held in May of odd-numbered years.</p>	<p>FY 11-12 \$2,500</p>	<p>FY 12-13 \$30,000</p>
<p><u>Expenses</u></p> <p>Personnel Services</p>	<p>The Sr. Chief Office Deputy retired, and the position was left unfilled for three months to help balance the FY 11-12 budget. In October, the position was replaced with the lower paid position of Chief Office Deputy.</p>	<p>FY 11-12 \$27,538</p>	<p>FY 12-13 \$42,390</p>

Significant Changes:

The Clerk's Office has had up to 7.6 FTEs since 2000. In 2004-05 we cut the number to 5.5. Unfortunately, because of a variety of factors (volume of real property recordings and type/number of elections) the cost of temporary election help that was required to administer the elections that year, off-set any savings realized from reducing FTEs. From 2005-2010, we operated with 6.0 FTEs, and that has been reduced to 5.0 FTEs (including the County Clerk) since 2011, the minimum number to complete mandated services.

The County does not get reimbursed for election costs during Primary and General elections for the federal's, state's or any city's portion; however, the special district election in May, 2013, will be reimbursed by the districts.

As noted above, the elections that will be in a fiscal year are a main factor in the requested amounts in the Clerk's budget. In the 2012-2013 fiscal year, there will be a November Presidential General Election and a May Special District Election.

Key Issues:

Microfilm to Digital Conversion In 2006 the Clerk's Office partnered with the three local title companies to contract with a vendor to convert our microfilm to digital images. The resulting product was not satisfactory and payments to the original vendor were stopped. We have been working with a new vendor for over two years to correct and complete the project. The vendor has notified us that they expect to complete the project soon.

Historic Book Preservation In 1997 an audit was done of our permanent historic books to begin a restoration maintenance program. The audit revealed 16 books "requiring immediate attention" and seven books "requiring attention soon." The restoration project was started in 2001 and in 2003 another assessment was completed. At that time, 13 additional books were identified that needed immediate attention to ensure that data was not lost. These books are Klamath County's permanent records that date back to 1875.

Since 2001 we have been able to restore, through the de-acidification and conservation process, four to ten books a year, 74 books total. As the remaining books continue to age (several hundred books), this will be an ongoing project.

Klamath County, Oregon
2012-2013 Budget Financial Presentation
162 Clerk

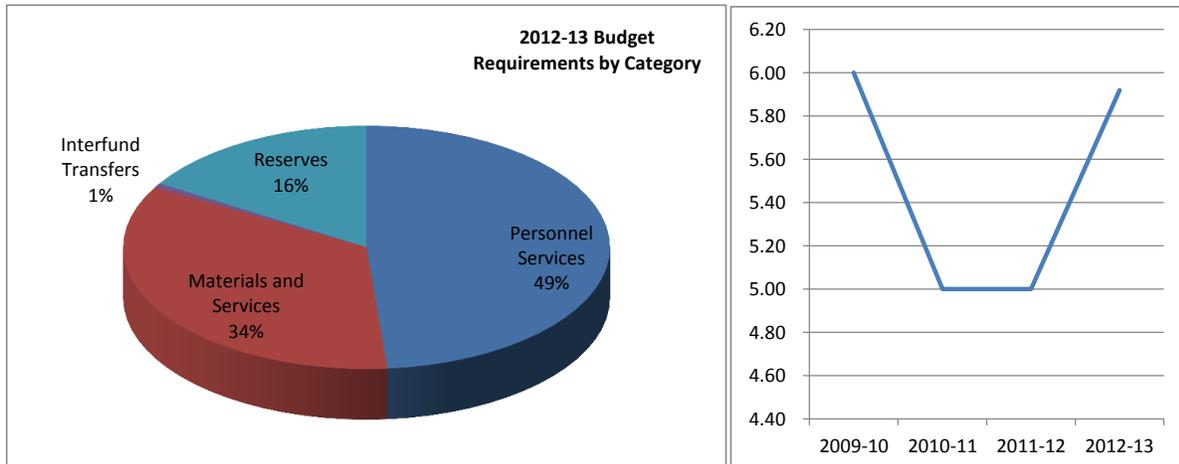
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	311,309	319,838	293,784	324,587
Materials and Services	236,103	237,317	224,797	230,727
Debt Service	2,226	743	8,000	
Interfund Transfers	6,182	6,170	10,552	4,050
Subtotal Current Expenditures	555,820	564,068	537,133	559,364
Reserves	-	-	46,723	108,121
Unappropriated Fund Balance	79,128	90,358	43,391	
Subtotal Noncurrent Expenditures	79,128	90,358	90,114	108,121
Total Requirements by Budgetary Category	634,948	654,426	627,247	667,485

<u>Requirements by Fund</u>				
General Fund (101)	555,053	563,263	534,633	559,364
Clerk 5% Storage Fund (9305)	69,849	80,646	83,554	100,761
Clerk Overpayment Fund (9334)	10,046	10,516	9,060	7,360
Total Requirements by Fund	634,948	654,426	627,247	667,485

<u>Resources by Budgetary Category</u>				
Taxes	-	-	-	-
Licenses, Fees and Permits	363,320	348,940	342,911	337,351
Intergovernmental	4,725	3,986	9,622	2,513
Charges for Services	23,815	52,055	16,500	44,000
Investment Earnings	700	715	-	
Interfund Transfers	195,722	169,603	182,971	192,561
Beginning Fund Balance	46,665	79,128	75,243	91,060
Total Resources by Budgetary Category	634,948	654,426	627,247	667,485

Full-Time Employee Equivalents	6.00	5.00	5.00	5.92
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Clerk	667,485	324,587	5.92
Total Mandates	667,485	324,587	5.92



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS	Grand Total w/Benefits
Clerk	Election Specialist	10016260606	1.00	LH14	3.00		34,216.96	786.99	2,121.45	496.15	786.99	37.44	8,100.00	21.00	20.40	3,763.87	50,351.24
Clerk	County Clerk	10016260030	1.00	CL01	1.00	900.00	65,158.00	-	4,039.80	944.79	1,498.63	37.44	8,100.00	86.04	-	7,167.38	87,032.08
Clerk	Chief Deputy Clerk	10016260210	1.00	UF21	3.00		42,390.00	974.97	2,628.18	614.66	974.97	37.44	8,100.00	21.00	20.40	4,662.90	60,424.52
Clerk	Recording Specialist	10016260605	1.00	LH14	7.00		38,937.60	895.56	2,414.13	564.60	895.56	37.44	8,100.00	21.00	20.40	4,283.14	56,169.43
Clerk	Sr. Indexing Specialist	10016260607	1.00	LH12	6.00		35,235.20	810.41	2,184.58	510.91	810.41	37.44	8,100.00	21.00	20.40	3,875.87	51,606.22
Clerk	Election Worker	10016263923	-	MIN WAGE	1.00		-	-	-	-	-	-	-	-	-	-	-
Clerk	Election Worker	10016263923	-	MIN WAGE	1.00		-	-	-	-	-	-	-	-	-	-	-
Clerk	Election Worker	10016263923	-	MIN WAGE	1.00		-	-	-	-	-	-	-	-	-	-	-
Clerk	Election Worker	10016263923	-	MIN WAGE	1.00		-	-	-	-	-	-	-	-	-	-	-
Clerk	Election Worker	10016263923	-	MIN WAGE	1.00		-	-	-	-	-	-	-	-	-	-	-
Clerk	Election Worker	10016263923	-	MIN WAGE	1.00		-	-	-	-	-	-	-	-	-	-	-
Clerk	Election Worker	10016263923	-	MIN WAGE	1.00		-	-	-	-	-	-	-	-	-	-	-
Clerk	Election Worker	10016263923	-	MIN WAGE	1.00		-	-	-	-	-	-	-	-	-	-	-
Clerk	Election Worker	10016263923	-	MIN WAGE	1.00		-	-	-	-	-	-	-	-	-	-	-
Clerk	Election Worker	10016263923	-	MIN WAGE	1.00		-	-	-	-	-	-	-	-	-	-	-
Clerk	Election Worker	10016263923	-	MIN WAGE	1.00		-	-	-	-	-	-	-	-	-	-	-
Clerk	Election Workers	10016263923	0.92	MIN WAGE	1.00		16,896.00	388.61	1,047.55	244.99	388.61	34.56	-	-	-	-	19,000.32
			5.92			900.00	232,833.76	3,856.54	14,435.69	3,376.09	5,355.18	221.76	40,500.00	170.04	81.60	23,753.15	324,583.82

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Revenue							
Department	162	Clerk					
<u>Licenses, Fees and Permits</u>							
32140	Licenses - Marriage	\$10,400.00	\$11,400.00	\$10,500.00	\$10,000.00	(\$500.00)	-5%
34040	Fees - Clerk General	\$317,443.15	\$320,248.06	\$315,000.00	\$310,000.00	(\$5,000.00)	-2%
34041	Recording Debit Holding	(\$268.25)	\$3,101.50	\$0.00	\$0.00	\$0.00	
34231	Fees - NSF Check	\$40.00	\$40.00	\$40.00	\$40.00	\$0.00	0%
36262	Fees - Surveyor	\$3,175.35	\$2,830.25	\$3,000.00	\$3,000.00	\$0.00	0%
<u>Total: Licenses, Fees and Permits</u>		\$330,790.25	\$337,619.81	\$328,540.00	\$323,040.00	(\$5,500.00)	-2%
<u>Intergovernmental</u>							
33200	A&T Grant	\$4,725.42	\$3,985.79	\$4,000.00	\$2,513.00	(\$1,487.00)	-37%
33405	Grants	\$0.00	\$0.00	\$5,621.52	\$0.00	(\$5,621.52)	-100%
<u>Total: Intergovernmental</u>		\$4,725.42	\$3,985.79	\$9,621.52	\$2,513.00	(\$7,108.52)	-74%
<u>Charges for Service</u>							
32015	Passports	\$9,900.00	\$6,200.00	\$6,000.00	\$6,000.00	\$0.00	0%
34070	Fees - Tax Office	\$4,530.00	\$0.00	\$0.00	\$0.00	\$0.00	
34500	Fees - Lien Docket	\$7,883.00	\$10,985.00	\$8,000.00	\$8,000.00	\$0.00	0%
34510	Reimb - Election	\$1,501.84	\$34,869.91	\$2,500.00	\$30,000.00	\$27,500.00	1,100%
<u>Total: Charges for Service</u>		\$23,814.84	\$52,054.91	\$16,500.00	\$44,000.00	\$27,500.00	167%
<u>Interfund Transfers</u>							
36330	Trans - General Non Dept	\$188,744.10	\$166,602.87	\$179,971.00	\$189,811.00	\$9,840.00	5%
36440	Trans - Property WCF	\$3,478.00	\$0.00	\$0.00	\$0.00	\$0.00	
39026	Trans - Surveyor	\$3,500.00	\$3,000.00	\$0.00	\$0.00	\$0.00	
39042	Trans - Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$195,722.10	\$169,602.87	\$179,971.00	\$189,811.00	\$9,840.00	5%
Department Total: Clerk		\$555,052.61	\$563,263.38	\$534,632.52	\$559,364.00	\$24,731.48	5%
Revenue Totals		\$555,052.61	\$563,263.38	\$534,632.52	\$559,364.00	\$24,731.48	5%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Expenses							
Department	162	Clerk					
<u>Personnel Services</u>							
60030	Clerk	\$63,938.16	\$61,045.15	\$64,258.00	\$64,258.00	\$0.00	0%
60071	Sr Chief Office Deputy	\$53,651.75	\$66,513.53	\$0.00	\$0.00	\$0.00	
60210	Chief Office Deputy	\$0.00	\$0.00	\$27,538.00	\$42,390.00	\$14,852.00	54%
60605	Recording Specialist	\$34,377.18	\$34,232.43	\$38,820.00	\$38,938.00	\$118.00	0%
60606	Election Specialist	\$36,094.02	\$35,365.33	\$35,200.00	\$34,217.00	(\$983.00)	-3%
60607	Senior Indexing Specialist	\$30,590.36	\$30,010.73	\$34,029.00	\$35,236.00	\$1,207.00	4%
60608	Support Specialist	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61610	Office Assistant III	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63900	Overtime	\$1,394.91	\$786.04	\$0.00	\$0.00	\$0.00	
63923	Temp Help Election	\$8,420.02	\$8,721.63	\$9,668.00	\$16,896.00	\$7,228.00	75%
63930	FICA	\$17,029.35	\$17,035.64	\$17,429.00	\$17,811.00	\$382.00	2%
63940	Workmans Compensation Tax	\$0.00	\$100.82	\$164.00	\$222.00	\$58.00	35%
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$5,355.00	\$5,355.00	
63949	Oregon Premium Tax	\$243.36	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$38,100.00	\$39,526.82	\$40,500.00	\$40,500.00	\$0.00	0%
63951	Life Insurance	\$198.84	\$196.89	\$199.00	\$171.00	(\$28.00)	-14%
63952	Short Term Disability	\$81.60	\$79.98	\$82.00	\$82.00	\$0.00	0%
63960	Retirement - General	\$21,974.33	\$20,831.37	\$21,666.00	\$23,754.00	\$2,088.00	10%
63980	Unemployment Compensation	\$5,095.00	\$4,841.70	\$3,751.00	\$3,857.00	\$106.00	3%
63990	Cell Phone Allowance	\$120.00	\$550.00	\$480.00	\$900.00	\$420.00	88%
<u>Total: Personnel Services</u>		\$311,308.88	\$319,838.06	\$293,784.00	\$324,587.00	\$30,803.00	10%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$4,557.28	\$5,188.59	\$4,000.00	\$4,000.00	\$0.00	0%
44040	Staff Travel & Training	\$1,824.71	\$923.88	\$1,093.00	\$1,500.00	\$407.00	37%
44091	Oper Exp - Board of Equalization	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00	0%
44094	Book Restoration	\$10,149.85	\$9,052.03	\$5,000.00	\$9,800.00	\$4,800.00	96%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	162	Clerk					
44100	Supplies - Office	\$2,016.13	\$2,959.27	\$3,000.00	\$3,900.00	\$900.00	30%
44101	Office Sup-Board of Equalization	\$0.00	\$7.65	\$20.00	\$20.00	\$0.00	0%
44110	Supplies - Other	\$48,013.38	\$49,496.89	\$43,393.00	\$39,100.00	(\$4,293.00)	-10%
44115	Computer Equipment	\$0.00	\$0.00	\$4,228.52	\$0.00	(\$4,228.52)	-100%
44200	Dues / Fees	\$660.00	\$360.00	\$450.00	\$600.00	\$150.00	33%
44570	Fees for Service	\$15,793.06	\$15,366.56	\$10,000.00	\$11,000.00	\$1,000.00	10%
44640	Telephone	\$2,115.33	\$1,951.24	\$2,000.00	\$2,000.00	\$0.00	0%
44650	Rent	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44700	Postage	\$12,295.29	\$12,142.30	\$11,000.00	\$12,000.00	\$1,000.00	9%
44720	Legal Notice Publish	\$551.00	\$1,846.01	\$1,500.00	\$1,500.00	\$0.00	0%
44830	Maintenance Contracts	\$30,989.70	\$30,847.91	\$30,000.00	\$32,527.00	\$2,527.00	8%
46160	Microfilm / Microfiche	\$0.00	\$0.00	\$0.00	\$3,400.00	\$3,400.00	
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$1,776.00	\$1,776.00	
99760	Insurance/Liability	\$1,787.00	\$1,787.00	\$1,787.00	\$2,892.00	\$1,105.00	62%
99765	Insurance/Workmans Compensation	\$572.00	\$572.00	\$572.00	\$0.00	(\$572.00)	-100%
99770	Internal Services	\$72,394.00	\$72,394.00	\$72,394.00	\$72,394.00	\$0.00	0%
99780	Space Rent	\$30,429.00	\$30,429.00	\$30,759.00	\$31,218.00	\$459.00	1%
99782	EMail Account Charge	\$1,188.00	\$1,188.00	\$1,050.00	\$1,050.00	\$0.00	0%
<u>Total: Material and Services</u>		\$235,335.73	\$236,512.33	\$222,296.52	\$230,727.00	\$8,430.48	4%
<u>Debt Service</u>							
99950	Interfund Loan Principal	\$5,774.00	\$7,269.01	\$8,000.00	\$0.00	(\$8,000.00)	-100%
99960	Interfund Loan Interest	\$2,226.00	\$742.99	\$0.00	\$0.00	\$0.00	
99970	GW Debt Service Adjustment	(\$5,774.00)	(\$7,269.01)	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Service</u>		\$2,226.00	\$742.99	\$8,000.00	\$0.00	(\$8,000.00)	-100%
<u>Interfund Transfers</u>							
99460	Trans - Equip Rent & Revolving	\$6,182.00	\$0.00	\$6,182.00	\$0.00	(\$6,182.00)	-100%
99781	Trans - Steering Committee	\$0.00	\$5,400.00	\$3,600.00	\$4,050.00	\$450.00	13%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	162	Clerk					
99783	Trans - Phones	\$0.00	\$770.00	\$770.00	\$0.00	(\$770.00)	-100%
<u>Total: Interfund Transfers</u>		\$6,182.00	\$6,170.00	\$10,552.00	\$4,050.00	(\$6,502.00)	-62%
Department Total: Clerk		\$555,052.61	\$563,263.38	\$534,632.52	\$559,364.00	\$24,731.48	5%
Revenue Totals:		\$555,052.61	\$563,263.38	\$534,632.52	\$559,364.00	\$24,731.48	5%
Expense Totals		\$555,052.61	\$563,263.38	\$534,632.52	\$559,364.00	\$24,731.48	5%
Fund Total: General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue Grand Totals:		\$555,052.61	\$563,263.38	\$534,632.52	\$559,364.00	\$24,731.48	5%
Expense Grand Totals:		\$555,052.61	\$563,263.38	\$534,632.52	\$559,364.00	\$24,731.48	5%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9305	A&T - Clerk 5% Storage					
Revenue							
Department	162	Clerk					
<u>Licenses, Fees and Permits</u>							
32191	Fees - Recording	\$32,530.18	\$10,085.99	\$14,011.00	\$14,011.00	\$0.00	0%
<u>Total: Licenses, Fees and Permits</u>		\$32,530.18	\$10,085.99	\$14,011.00	\$14,011.00	\$0.00	0%
<u>Interest</u>							
39150	Investments - Interest On	\$700.17	\$711.10	\$0.00	\$0.00	\$0.00	
<u>Total: Interest</u>		\$700.17	\$711.10	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
39026	Trans - Surveyor	\$0.00	\$0.00	\$3,000.00	\$2,750.00	(\$250.00)	-8%
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$3,000.00	\$2,750.00	(\$250.00)	-8%
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$36,618.98	\$69,849.33	\$66,543.00	\$84,000.00	\$17,457.00	26%
<u>Total: Fund Balances</u>		\$36,618.98	\$69,849.33	\$66,543.00	\$84,000.00	\$17,457.00	26%
Department Total: Clerk		\$69,849.33	\$80,646.42	\$83,554.00	\$100,761.00	\$17,207.00	21%
Revenue Totals		\$69,849.33	\$80,646.42	\$83,554.00	\$100,761.00	\$17,207.00	21%
Expenses							
Department	162	Clerk					
<u>Material and Services</u>							
44100	Supplies - Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Material and Services</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Capital Outlay</u>							
88360	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88760	Computer Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88765	Computer Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
99012	Trans - Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9305	A&T - Clerk 5% Storage					
Department	162	Clerk					
<u>Contingencies and Reserves</u>							
99980	Reserve Future Expenditures	\$0.00	\$0.00	\$46,723.00	\$100,761.00	\$54,038.00	116%
99981	Unappropriated Fund Balance	\$69,849.33	\$80,646.42	\$36,831.00	\$0.00	(\$36,831.00)	-100%
<u>Total: Contingencies and Reserves</u>		\$69,849.33	\$80,646.42	\$83,554.00	\$100,761.00	\$17,207.00	21%
Department Total: Clerk		\$69,849.33	\$80,646.42	\$83,554.00	\$100,761.00	\$17,207.00	21%
Revenue Totals:		\$69,849.33	\$80,646.42	\$83,554.00	\$100,761.00	\$17,207.00	21%
Expense Totals		\$69,849.33	\$80,646.42	\$83,554.00	\$100,761.00	\$17,207.00	21%
Fund Total: A&T - Clerk 5% Storage		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue Grand Totals:		\$69,849.33	\$80,646.42	\$83,554.00	\$100,761.00	\$17,207.00	21%
Expense Grand Totals:		\$69,849.33	\$80,646.42	\$83,554.00	\$100,761.00	\$17,207.00	21%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9334	Clerk Overpay (Refunds)					
Revenue							
Department	162	Clerk					
<u>Licenses, Fees and Permits</u>							
32191	Fees - Recording	\$0.00	\$1,233.95	\$360.00	\$300.00	(\$60.00)	-17%
<u>Total: Licenses, Fees and Permits</u>		\$0.00	\$1,233.95	\$360.00	\$300.00	(\$60.00)	-17%
<u>Interest</u>							
39150	Investments - Interest On	\$0.00	\$4.24	\$0.00	\$0.00	\$0.00	
<u>Total: Interest</u>		\$0.00	\$4.24	\$0.00	\$0.00	\$0.00	+++
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$10,045.97	\$9,278.22	\$8,700.00	\$7,060.00	(\$1,640.00)	-19%
<u>Total: Fund Balances</u>		\$10,045.97	\$9,278.22	\$8,700.00	\$7,060.00	(\$1,640.00)	-19%
Department Total: Clerk		\$10,045.97	\$10,516.41	\$9,060.00	\$7,360.00	(\$1,700.00)	-19%
Revenue Totals		\$10,045.97	\$10,516.41	\$9,060.00	\$7,360.00	(\$1,700.00)	-19%
Expenses							
Department	162	Clerk					
<u>Material and Services</u>							
44100	Supplies - Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44104	Miscellaneous	\$767.75	\$805.00	\$2,500.00	\$0.00	(\$2,500.00)	-100%
<u>Total: Material and Services</u>		\$767.75	\$805.00	\$2,500.00	\$0.00	(\$2,500.00)	-100%
<u>Capital Outlay</u>							
88360	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88760	Computer Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
88765	Computer Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
99012	Trans - Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Contigencies and Reserves</u>							
99811	Reserve Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	9334	Clerk Overpay (Refunds)					
Department	162	Clerk					
99980	Reserve Future Expenditures	\$0.00	\$0.00	\$0.00	\$7,360.00	\$7,360.00	
99981	Unappropriated Fund Balance	\$9,278.22	\$9,711.41	\$6,560.00	\$0.00	(\$6,560.00)	-100%
<u>Total: Contingencies and Reserves</u>		\$9,278.22	\$9,711.41	\$6,560.00	\$7,360.00	\$800.00	12%
Department Total: Clerk		\$10,045.97	\$10,516.41	\$9,060.00	\$7,360.00	(\$1,700.00)	-19%
Revenue Totals:		\$10,045.97	\$10,516.41	\$9,060.00	\$7,360.00	(\$1,700.00)	-19%
Expense Totals		\$10,045.97	\$10,516.41	\$9,060.00	\$7,360.00	(\$1,700.00)	-19%
Fund Total: Clerk Overpay (Refunds)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue Grand Totals:		\$10,045.97	\$10,516.41	\$9,060.00	\$7,360.00	(\$1,700.00)	-19%
Expense Grand Totals:		\$10,045.97	\$10,516.41	\$9,060.00	\$7,360.00	(\$1,700.00)	-19%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Klamath County, Oregon
2012-2013 Budget Financial Presentation
100 General Fund

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	10,924,006	9,273,546	9,821,686	10,121,618
Materials and Services	4,263,693	3,944,063	4,175,197	4,038,042
Capital Outlay	31,046	3,644	107,000	10,000
Debt Service	4,540	1,419	33,412	-
Interfund Transfers	13,256,637	11,317,920	11,182,947	9,769,146
Subtotal Current Expenditures	28,479,922	24,540,592	25,320,241	23,938,806
Contingency	-		505,034	598,000
Unappropriated Fund Balance	1,039,360	1,242,994	-	-
Subtotal Noncurrent Expenditures	1,039,360	1,242,994	505,034	598,000
Total Requirements by Budgetary Category	29,519,282	25,783,586	25,825,275	24,536,806
<u>Requirements by Fund</u>				
General Fund (100)	29,519,282	25,783,586	25,825,275	24,536,806
Total Requirements by Fund	29,519,282	25,783,586	25,825,275	24,536,806

<u>Resources by Budgetary Category</u>				
Taxes	8,093,654	8,037,266	8,308,950	8,363,495
Licenses and Permits	738,129	768,421	814,440	744,805
Intergovernmental	4,543,140	4,124,066	3,946,454	2,458,105
Charges for Services	1,189,742	874,352	800,306	712,955
Fines and Forfeitures	377,317	328,926	348,824	334,000
Investment Earnings	25,514	6,627	6,000	6,000
Interfund Transfers	11,837,364	10,403,739	10,496,596	11,584,846
Sale of Capital Assets	102,984	68,211	100,000	100,000
Miscellaneous	207,819	132,618	39,534	32,600
Beginning Fund Balance	2,403,620	1,039,360	964,171	200,000
Total Resources by Budgetary Category	29,519,282	25,783,586	25,825,275	24,536,806

Full-Time Employee Equivalents	172.71	145.99	133.46	140.09
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Material and Services	63,238	-	-
Capital Outlay	10,000	-	-
Treasurer	85,116	33,940	0.50
Assessor	893,543	658,818	11.00
Tax Collector	374,301	161,735	2.42
Commissioners	335,669	276,880	3.00
Clerk	559,364	324,587	5.92
Justice Court	288,000	128,023	2.50
District Attorney	1,270,441	1,008,520	14.25
Sheriff	8,002,225	6,087,046	74.60
Juvenile	1,505,905	1,186,322	20.82
Emergency Management	115,916	48,940	0.60
OSU Extension	246,811	97,224	2.00
OSU Experiment Station	93,748	55,703	1.48
Watermaster	77,454	53,880	1.00
Public Health	54,000	-	-
Space Rent	423,002	-	-
Internal Services	206,484	-	-
Risk Management	30,672	-	-
Equipment Reserve	450	-	-
Intrafund Transfers	9,302,467	-	-
Contingency	598,000	-	-
Total Mandates	24,536,806	10,121,618	140.09

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Klamath County, Oregon
2012-2013 Budget Financial Presentation
000 General Fund Non-Dept

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
Requirements by Budgetary Category				
Materials and Services	977,934	941,675	879,519	723,396
Capital Outlay	-	-	105,000	10,000
Interfund Transfers	12,699,279	10,695,256	10,757,267	9,356,917
Subtotal Current Expenditures	13,677,213	11,636,931	11,741,786	10,090,313
Contingency	-	-	505,034	598,000
Unappropriated Fund Balance	1,039,360	1,242,994	-	-
Subtotal Noncurrent Expenditures	1,039,360	1,242,994	505,034	598,000
Total Requirements by Budgetary Category	14,716,573	12,879,925	12,246,820	10,688,313

Requirements by Fund				
General Fund (100)	14,716,573	12,879,925	12,246,820	10,688,313
Total Requirements by Fund	14,716,573	12,879,925	12,246,820	10,688,313

Resources by Budgetary Category				
Taxes	8,093,654	8,037,266	8,308,950	8,363,495
Licenses and Permits	266,251	267,301	336,900	266,000
Intergovernmental	3,565,558	3,297,367	2,391,888	1,645,000
Charges for Services	2,142	2,137	-	3,000
Investment Earnings	25,514	6,627	6,000	6,000
Interfund Transfers	144,144	118,774	131,911	104,818
Sale of Capital Assets	102,984	68,211	100,000	100,000
Miscellaneous	112,707	42,883	7,000	-
Beginning Fund Balance	2,403,620	1,039,360	964,171	200,000
Total Resources by Budgetary Category	14,716,573	12,879,925	12,246,820	10,688,313

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Materials and Services	63,238		
Capital Outlay	10,000		
Assessor	666,144		
Tax Collector	262,983		
Commissioners	178,635		
Clerk	189,811		
District Attorney	957,914		
Sheriff	5,341,870		
Juvenile	1,236,864		
Emergency Management	57,833		
OSU Extension	239,211		
OSU Experiment Station	93,748		
Watermaster	77,454		
Public Health	54,000		
Space Rent	423,002		
Internal Services	206,484		-
Risk Management	30,672		-
Equipment Reserve	450		-
Contingency	598,000		
Total Mandates	10,688,313	-	-

Mandated Services listed that are county departments consist of transfers to support those departments that do not generate sufficient revenues on their own to operate as a stand alone operation.

Mandated Services listed that are transfers to other funds are used to support the maintenance of the Klamath County Courthouse, common areas in buildings or community meeting rooms that can not be assigned to single departments (e.g., space rent) or are transfers to support reserves that departments are not able to fully fund (e.g., risk management).

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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
Fund	100	General Fund					
Revenue							
Department	000	Non-Departmental					
<u>Taxes</u>							
31100	Property Taxes - Current	\$7,586,600.00	\$7,499,576.70	\$8,043,951.00	\$8,043,950.00	(\$1.00)	0%
31200	Property Taxes - Prior	\$431,674.80	\$455,325.94	\$201,099.00	\$255,545.00	\$54,446.00	27%
31400	Tax Offsets	\$83.89	\$30.95	\$0.00	\$0.00	\$0.00	
33360	Taxes - Electric Coop	\$75,295.63	\$82,332.48	\$63,900.00	\$64,000.00	\$100.00	0%
<u>Total: Taxes</u>		\$8,093,654.32	\$8,037,266.07	\$8,308,950.00	\$8,363,495.00	\$54,545.00	1%
<u>Licenses, Fees and Permits</u>							
33320	Licenses - Amusement	\$5,909.36	\$3,471.72	\$6,000.00	\$6,000.00	\$0.00	0%
36460	Franchise Fees - SO Cable TV	\$260,341.53	\$263,829.49	\$330,900.00	\$260,000.00	(\$70,900.00)	-21%
<u>Total: Licenses, Fees and Permits</u>		\$266,250.89	\$267,301.21	\$336,900.00	\$266,000.00	(\$70,900.00)	-21%
<u>Intergovernmental</u>							
33110	PILT	\$740,086.67	\$744,223.41	\$685,502.00	\$740,000.00	\$54,498.00	8%
33120	O&C Land Grant	\$1,870,356.78	\$1,685,630.18	\$1,178,191.00	\$350,000.00	(\$828,191.00)	-70%
33130	Fish & Wildlife	\$50,344.00	\$36,931.00	\$40,000.00	\$40,000.00	\$0.00	0%
33330	Revenues - Liquor	\$242,746.83	\$270,948.87	\$237,150.00	\$235,000.00	(\$2,150.00)	-1%
33350	State Board of Forestry	\$556,035.20	\$484,892.51	\$178,045.00	\$200,000.00	\$21,955.00	12%
33380	Taxes - Cigarette	\$96,729.76	\$64,045.29	\$73,000.00	\$70,000.00	(\$3,000.00)	-4%
33735	Small Rail Car	\$9,258.40	\$10,695.64	\$0.00	\$10,000.00	\$10,000.00	
<u>Total: Intergovernmental</u>		\$3,565,557.64	\$3,297,366.90	\$2,391,888.00	\$1,645,000.00	(\$746,888.00)	-31%
<u>Charges for Service</u>							
34220	Room Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
34281	Copies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36070	Rent	\$2,141.57	\$2,136.93	\$0.00	\$3,000.00	\$3,000.00	
<u>Total: Charges for Service</u>		\$2,141.57	\$2,136.93	\$0.00	\$3,000.00	\$3,000.00	+++
<u>Interest</u>							
39150	Investments - Interest On	\$25,513.65	\$6,626.81	\$6,000.00	\$6,000.00	\$0.00	0%
<u>Total: Interest</u>		\$25,513.65	\$6,626.81	\$6,000.00	\$6,000.00	\$0.00	0%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	000	Non-Departmental					
<u>Other</u>							
36100	Miscellaneous	\$112,706.94	\$42,882.59	\$7,000.00	\$0.00	(\$7,000.00)	-100%
<u>Total: Other</u>		\$112,706.94	\$42,882.59	\$7,000.00	\$0.00	(\$7,000.00)	-100%
<u>Interfund Transfers</u>							
36191	Trans - Treasurer	\$77,381.84	\$66,945.64	\$3,724.00	\$32,000.00	\$28,276.00	759%
36192	Trans - Justice Court	\$66,762.37	\$51,828.14	\$67,487.00	\$72,818.00	\$5,331.00	8%
36331	Trans - Support Enforcement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
37460	Trans - Risk Management	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39010	Trans - Fund Closures	\$0.00	\$0.00	\$60,700.00	\$0.00	(\$60,700.00)	-100%
<u>Total: Interfund Transfers</u>		\$144,144.21	\$118,773.78	\$131,911.00	\$104,818.00	(\$27,093.00)	-21%
<u>Debt Proceeds</u>							
39301	Loans - Revolving	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Proceeds</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Sale of Capital Assets</u>							
36441	Sales - Property Distribution	\$102,983.95	\$68,210.61	\$100,000.00	\$100,000.00	\$0.00	0%
<u>Total: Sale of Capital Assets</u>		\$102,983.95	\$68,210.61	\$100,000.00	\$100,000.00	\$0.00	0%
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$2,403,619.78	\$1,039,359.97	\$964,171.00	\$200,000.00	(\$764,171.00)	-79%
<u>Total: Fund Balances</u>		\$2,403,619.78	\$1,039,359.97	\$964,171.00	\$200,000.00	(\$764,171.00)	-79%
Department Total: Non-Departmental		\$14,716,572.95	\$12,879,924.87	\$12,246,820.00	\$10,688,313.00	(\$1,558,507.00)	-13%
Revenue Totals		\$14,716,572.95	\$12,879,924.87	\$12,246,820.00	\$10,688,313.00	(\$1,558,507.00)	-13%
Expenses							
Department		000	Non-Departmental				
<u>Personnel Services</u>							
63940	Workmans Compensation Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	000	Non-Departmental					
<u>Material and Services</u>							
44104	Miscellaneous	\$0.00	\$51,964.89	\$0.00	\$0.00	\$0.00	
44160	Dues / Fees - AOC	\$0.00	\$47,574.18	\$23,398.00	\$23,398.00	\$0.00	0%
44170	Dues / Fees - O&C	\$5,784.00	\$0.00	\$5,784.00	\$5,784.00	\$0.00	0%
44180	Dues / Fees - CFTL	\$0.00	\$7,477.76	\$1,750.00	\$1,750.00	\$0.00	0%
44190	Dues / Fees - NACo	\$1,306.00	\$1,306.00	\$1,306.00	\$1,306.00	\$0.00	0%
44595	Videotaping Expense	\$114,521.33	\$68,325.71	\$119,040.00	\$20,000.00	(\$99,040.00)	-83%
44860	Predatory Animal Control	\$56,755.00	\$10,000.00	\$37,000.00	\$0.00	(\$37,000.00)	-100%
45021	Interest Expense	\$7,784.65	\$9,054.07	\$9,102.00	\$10,000.00	\$898.00	10%
45291	Sr Citizen Council	\$60,000.00	\$50,000.00	\$35,000.00	\$0.00	(\$35,000.00)	-100%
47010	Special Projects	\$2,944.24	\$371.06	\$0.00	\$0.00	\$0.00	
99174	Humane Society - Large Animals	\$3,963.86	\$12,226.14	\$500.00	\$1,000.00	\$500.00	100%
99610	Soil Cons Sec Grant	\$75,000.00	\$37,500.00	\$15,000.00	\$0.00	(\$15,000.00)	-100%
99615	Community Lounge	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$11,670.00	\$11,670.00	
99760	Insurance/Liability	\$10,412.00	\$10,412.00	\$10,412.00	\$19,002.00	\$8,590.00	83%
99770	Internal Services	\$206,484.00	\$206,484.00	\$206,484.00	\$206,484.00	\$0.00	0%
99780	Space Rent	\$428,979.00	\$428,979.00	\$414,743.00	\$423,002.00	\$8,259.00	2%
<u>Total: Material and Services</u>		\$977,934.08	\$941,674.81	\$879,519.00	\$723,396.00	(\$156,123.00)	-18%
<u>Capital Outlay</u>							
88190	Communications Equipment	\$0.00	\$0.00	\$105,000.00	\$10,000.00	(\$95,000.00)	-90%
<u>Total: Capital Outlay</u>		\$0.00	\$0.00	\$105,000.00	\$10,000.00	(\$95,000.00)	-90%
<u>Interfund Transfers</u>							
99010	Trans - Commissioners	\$174,486.98	\$155,158.28	\$155,745.00	\$178,635.00	\$22,890.00	15%
99011	Trans - Assessor	\$699,455.13	\$721,913.44	\$666,144.00	\$666,144.00	\$0.00	0%
99012	Trans - Clerk	\$188,744.10	\$166,602.87	\$179,971.00	\$189,811.00	\$9,840.00	5%
99013	Trans - District Attorney	\$1,165,547.30	\$1,050,306.60	\$1,022,762.00	\$957,914.00	(\$64,848.00)	-6%
99014	Trans - Juvenile	\$1,311,932.32	\$1,235,039.87	\$1,234,211.00	\$1,236,864.00	\$2,653.00	0%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	100	General Fund					
Department	000	Non-Departmental					
99015	Trans - Emergency Services	\$76,261.99	\$51,935.43	\$57,833.00	\$57,833.00	\$0.00	0%
99016	Trans - OSU Extension	\$254,539.52	\$217,440.33	\$225,211.00	\$239,211.00	\$14,000.00	6%
99017	Trans - Experiment Station	\$109,427.64	\$61,089.64	\$87,748.00	\$93,748.00	\$6,000.00	7%
99018	Trans - Water Master	\$73,145.79	\$70,820.38	\$75,854.00	\$77,454.00	\$1,600.00	2%
99019	Trans - Tax Collector	\$158,688.98	\$132,932.50	\$242,983.00	\$262,983.00	\$20,000.00	8%
99027	Trans - CDD	\$635,873.04	\$351,256.00	\$319,643.00	\$0.00	(\$319,643.00)	-100%
99030	Trans - Sheriff Admin	\$325,765.12	\$352,076.01	\$310,529.00	\$302,198.00	(\$8,331.00)	-3%
99031	Trans - Sheriff Patrol	\$3,049,634.58	\$2,767,340.39	\$2,024,659.00	\$540,468.00	(\$1,484,191.00)	-73%
99032	Trans - Sheriff Jail	\$3,488,565.15	\$2,663,964.99	\$3,342,784.00	\$4,015,342.00	\$672,558.00	20%
99033	Trans - Sheriff Civil	\$367,991.07	\$340,527.21	\$493,917.00	\$483,862.00	(\$10,055.00)	-2%
99038	Trans - Museum Complex	\$30,213.00	\$0.00	\$0.00	\$0.00	\$0.00	
99041	Trans - Agency Funds	\$123,349.19	\$0.00	\$0.00	\$0.00	\$0.00	
99130	Trans - Health Service	\$456,408.00	\$348,254.00	\$316,823.00	\$54,000.00	(\$262,823.00)	-83%
99131	Trans - Juv Special Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99140	Trans - Dog Control	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99173	Trans - S&R Operations	\$9,250.00	\$8,148.00	\$0.00	\$0.00	\$0.00	
99460	Trans - Equip Rent & Revolving	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99781	Trans - Steering Committee	\$0.00	\$450.00	\$450.00	\$450.00	\$0.00	0%
<u>Total: Interfund Transfers</u>		\$12,699,278.90	\$10,695,255.94	\$10,757,267.00	\$9,356,917.00	(\$1,400,350.00)	-13%
<u>Contingencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$505,034.00	\$598,000.00	\$92,966.00	18%
99981	Unappropriated Fund Balance	\$1,039,359.97	\$1,242,994.12	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$1,039,359.97	\$1,242,994.12	\$505,034.00	\$598,000.00	\$92,966.00	18%
Department Total: Non-Departmental		\$14,716,572.95	\$12,879,924.87	\$12,246,820.00	\$10,688,313.00	(\$1,558,507.00)	-13%
Revenue Totals:		\$14,716,572.95	\$12,879,924.87	\$12,246,820.00	\$10,688,313.00	(\$1,558,507.00)	-13%
Expense Totals		\$14,716,572.95	\$12,879,924.87	\$12,246,820.00	\$10,688,313.00	(\$1,558,507.00)	-13%
Fund Total: General Fund		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$14,716,572.95	\$12,879,924.87	\$12,246,820.00	\$10,688,313.00	(\$1,558,507.00)	-13%
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Expense Grand Totals:

\$14,716,572.95	\$12,879,924.87	\$12,246,820.00	\$10,688,313.00	(\$1,558,507.00)	-13%
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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
340 Courthouse Bond

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	495	2,575	-	-
Debt Service	1,595,895	1,595,295	-	-
Interfund Transfers	-	-	40,200	-
Subtotal Current Expenditures	1,596,390	1,597,870	40,200	-
Unappropriated Fund Balance	206,931	290,768	-	-
Subtotal Noncurrent Expenditures	206,931	290,768	-	-
Total Requirements by Budgetary Category	1,803,321	1,888,638	40,200	-
 <u>Requirements by Fund</u>				
Courthouse B&I (340)	1,803,321	1,888,638	40,200	-
Total Requirements by Fund	1,803,321	1,888,638	40,200	-
 <u>Resources by Budgetary Category</u>				
Taxes	1,670,892	1,662,411	5,000	-
Investment Earnings	12,188	5,474	200	-
Sale of Capital Assets	-	13,821	-	-
Beginning Fund Balance	120,241	206,931	35,000	-
Total Resources by Budgetary Category	1,803,321	1,888,638	40,200	-
Full-Time Employee Equivalents	-	-	-	-
 <u>Mandate</u>				
	Total Cost	Personnel Services	FTE	
Debt Service	-	-	-	
Total Mandates	-	-	-	

The purpose of this fund was to provide for a fund to aggregate resources provided by a special tax levy to repay the 1996 General Obligation Bonds used to construct the Klamath County Courthouse. The bonds were completely repaid in the 2010-11 fiscal year. Any remaining equity in the fund will be transferred to the General Fund.

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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
Fund	340	Couthouse B&I					
Revenue							
Department	325	Debt Service					
<u>Taxes</u>							
31100	Property Taxes - Current	\$1,590,641.00	\$1,595,657.94	\$0.00	\$0.00	\$0.00	
31200	Property Taxes - Prior	\$80,251.26	\$66,753.23	\$5,000.00	\$0.00	(\$5,000.00)	-100%
	<u>Total: Taxes</u>	\$1,670,892.26	\$1,662,411.17	\$5,000.00	\$0.00	(\$5,000.00)	-100%
<u>Interest</u>							
39150	Investments - Interest On	\$12,187.72	\$5,474.02	\$200.00	\$0.00	(\$200.00)	-100%
	<u>Total: Interest</u>	\$12,187.72	\$5,474.02	\$200.00	\$0.00	(\$200.00)	-100%
<u>Sale of Capital Assets</u>							
36441	Sales - Property Distribution	\$0.00	\$13,820.97	\$0.00	\$0.00	\$0.00	
	<u>Total: Sale of Capital Assets</u>	\$0.00	\$13,820.97	\$0.00	\$0.00	\$0.00	+++
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$120,241.49	\$206,931.47	\$35,000.00	\$0.00	(\$35,000.00)	-100%
	<u>Total: Fund Balances</u>	\$120,241.49	\$206,931.47	\$35,000.00	\$0.00	(\$35,000.00)	-100%
Department Total: Debt Service		\$1,803,321.47	\$1,888,637.63	\$40,200.00	\$0.00	(\$40,200.00)	-100%
Revenue Totals		\$1,803,321.47	\$1,888,637.63	\$40,200.00	\$0.00	(\$40,200.00)	-100%
Expenses							
Department	325	Debt Service					
<u>Personnel Services</u>							
63940	Workmans Compensation Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<u>Total: Personnel Services</u>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Material and Services</u>							
45020	Contract Services	\$495.00	\$2,575.00	\$0.00	\$0.00	\$0.00	
	<u>Total: Material and Services</u>	\$495.00	\$2,575.00	\$0.00	\$0.00	\$0.00	+++
<u>Debt Service</u>							
99930	Bond Interest	\$155,895.00	\$80,295.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	340	Couthouse B&I					
Department	325	Debt Service					
99940	Bond Principal	\$1,440,000.00	\$1,515,000.00	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Service</u>		\$1,595,895.00	\$1,595,295.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
99040	Trans - General Fund	\$0.00	\$0.00	\$40,200.00	\$0.00	(\$40,200.00)	-100%
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$40,200.00	\$0.00	(\$40,200.00)	-100%
<u>Contingencies and Reserves</u>							
99981	Unappropriated Fund Balance	\$206,931.47	\$290,767.63	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$206,931.47	\$290,767.63	\$0.00	\$0.00	\$0.00	+++
Department Total: Debt Service		\$1,803,321.47	\$1,888,637.63	\$40,200.00	\$0.00	(\$40,200.00)	-100%
Revenue Totals:		\$1,803,321.47	\$1,888,637.63	\$40,200.00	\$0.00	(\$40,200.00)	-100%
Expense Totals		\$1,803,321.47	\$1,888,637.63	\$40,200.00	\$0.00	(\$40,200.00)	-100%
Fund Total: Couthouse B&I		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue Grand Totals:		\$1,803,321.47	\$1,888,637.63	\$40,200.00	\$0.00	(\$40,200.00)	-100%
Expense Grand Totals:		\$1,803,321.47	\$1,888,637.63	\$40,200.00	\$0.00	(\$40,200.00)	-100%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Klamath County, Oregon
 2012-2013 Budget Financial Presentation
 350 Fairgrounds Bond

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	485	-	-	-
Debt Service	625,200	-	-	-
Interfund Transfers	-	-	20,500	-
Subtotal Current Expenditures	625,685	-	20,500	-
Unappropriated Fund Balance	29,517	51,322	-	-
Subtotal Noncurrent Expenditures	29,517	51,322	-	-
Total Requirements by Budgetary Category	655,202	51,322	20,500	-

<u>Requirements by Fund</u>				
Fairgrounds B&I (350)	655,202	51,322	20,500	-
Total Requirements by Fund	655,202	51,322	20,500	-

<u>Resources by Budgetary Category</u>				
Taxes	649,166	21,513	20,000	-
Investment Earnings	4,083	292	500	-
Beginning Fund Balance	1,953	29,517	-	-
Total Resources by Budgetary Category	655,202	51,322	20,500	-

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Debt Service	-	-	-
Total Mandates	-	-	-

The purpose of this fund was to provide for a fund to aggregate resources provided by a special tax levy to repay the 1999 General Obligation Bonds used to construct the Fairgrounds Event Center. The bonds were completely repaid in the 2009-10 fiscal year. Any remaining equity in the fund will be transferred to the General Fund.

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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
Fund	350	Fairgrounds B&I					
Revenue							
Department	325	Debt Service					
<u>Taxes</u>							
31100	Property Taxes - Current	\$622,733.00	\$1,424.39	\$0.00	\$0.00	\$0.00	
31200	Property Taxes - Prior	\$26,432.87	\$20,088.83	\$20,000.00	\$0.00	(\$20,000.00)	-100%
<u>Total: Taxes</u>		\$649,165.87	\$21,513.22	\$20,000.00	\$0.00	(\$20,000.00)	-100%
<u>Interest</u>							
39150	Investments - Interest On	\$4,083.44	\$292.03	\$500.00	\$0.00	(\$500.00)	-100%
<u>Total: Interest</u>		\$4,083.44	\$292.03	\$500.00	\$0.00	(\$500.00)	-100%
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$1,952.74	\$29,517.05	\$0.00	\$0.00	\$0.00	
<u>Total: Fund Balances</u>		\$1,952.74	\$29,517.05	\$0.00	\$0.00	\$0.00	+++
Department Total: Debt Service		\$655,202.05	\$51,322.30	\$20,500.00	\$0.00	(\$20,500.00)	-100%
Revenue Totals		\$655,202.05	\$51,322.30	\$20,500.00	\$0.00	(\$20,500.00)	-100%
Expenses							
Department	325	Debt Service					
<u>Personnel Services</u>							
63940	Workmans Compensation Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63941	Workmans Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
63990	Cell Phone Allowance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Material and Services</u>							
45020	Contract Services	\$485.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Material and Services</u>		\$485.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Debt Service</u>							
99930	Bond Interest	\$25,200.00	\$0.00	\$0.00	\$0.00	\$0.00	
99940	Bond Principal	\$600,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Service</u>		\$625,200.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
99040	Trans - General Fund	\$0.00	\$0.00	\$20,500.00	\$0.00	(\$20,500.00)	-100%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	350	Fairgrounds B&I					
Department	325	Debt Service					
	<u>Total: Interfund Transfers</u>	\$0.00	\$0.00	\$20,500.00	\$0.00	(\$20,500.00)	-100%
	<u>Contingencies and Reserves</u>						
99981	Unappropriated Fund Balance	\$29,517.05	\$51,322.30	\$0.00	\$0.00	\$0.00	
	<u>Total: Contingencies and Reserves</u>	\$29,517.05	\$51,322.30	\$0.00	\$0.00	\$0.00	+++
Department Total: Debt Service		\$655,202.05	\$51,322.30	\$20,500.00	\$0.00	(\$20,500.00)	-100%
Revenue Totals:		\$655,202.05	\$51,322.30	\$20,500.00	\$0.00	(\$20,500.00)	-100%
Expense Totals		\$655,202.05	\$51,322.30	\$20,500.00	\$0.00	(\$20,500.00)	-100%
Fund Total: Fairgrounds B&I		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue Grand Totals:		\$655,202.05	\$51,322.30	\$20,500.00	\$0.00	(\$20,500.00)	-100%
Expense Grand Totals:		\$655,202.05	\$51,322.30	\$20,500.00	\$0.00	(\$20,500.00)	-100%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Klamath County, Oregon
2012-2013 Budget Financial Presentation
438 Equipment Reserve

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	119,968	46,468	397,000	1,150,000
Capital Outlay	866,835	311,238	2,026,262	3,998,651
Debt Service	-	-	-	275,000
Interfund Transfers	820,048	128,769	76,523	177,717
Subtotal Current Expenditures	1,806,851	486,475	2,499,785	5,601,368
Reserves	-	-	900,609	-
Contingency	-	-	-	-
Unappropriated Fund Balance	3,827,435	4,552,660	-	-
Subtotal Noncurrent Expenditures	3,827,435	4,552,660	900,609	-
Total Requirements by Budgetary Category	5,634,286	5,039,135	3,400,394	5,601,368

<u>Requirements by Fund</u>				
Equipment Reserve (438)	5,634,286	5,039,135	3,400,394	5,601,368
Total Requirements by Fund	5,634,286	5,039,135	3,400,394	5,601,368

<u>Resources by Budgetary Category</u>				
Investment Earnings	72,655	35,045	25,000	35,000
Interfund Transfers	1,372,923	1,176,655	1,148,187	1,052,573
Debt Proceeds	-	-	227,207	513,795
Miscellaneous	24,164	-	-	-
Beginning Fund Balance	4,164,544	3,827,435	2,000,000	4,000,000
Total Resources by Budgetary Category	5,634,286	5,039,135	3,400,394	5,601,368

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Equipment Reserve	5,601,368	-	-
Total Mandates	5,601,368	-	-

The purpose of this fund was to provide reserve funds for departments to set aside resources for capital items. It is funded by transfers from other funds. This fund has also loaned money to other funds and is being repaid.

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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
Fund	438	Equipment Reserve					
Revenue							
Department	580	Equipment					
<u>Licenses, Fees and Permits</u>							
36262	Fees - Surveyor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Licenses, Fees and Permits</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Charges for Service</u>							
36120	Settlements - Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Charges for Service</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interest</u>							
39150	Investments - Interest On	\$52,236.10	\$29,069.04	\$25,000.00	\$35,000.00	\$10,000.00	40%
39510	Interfund Loan Interest	\$20,419.00	\$5,976.16	\$0.00	\$0.00	\$0.00	
<u>Total: Interest</u>		\$72,655.10	\$35,045.20	\$25,000.00	\$35,000.00	\$10,000.00	40%
<u>Other</u>							
36100	Miscellaneous	\$24,163.77	\$0.00	\$0.00	\$0.00	\$0.00	
36370	Donations - Museum Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Other</u>		\$24,163.77	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interfund Transfers</u>							
32170	Trans - Steering Committee	\$212,100.00	\$192,000.00	\$187,200.00	\$199,650.00	\$12,450.00	7%
32171	Trans - Email Accounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
32180	Trans - Phones	\$36,443.00	\$43,202.00	\$29,036.00	\$0.00	(\$29,036.00)	-100%
36020	Trans - Field Research	\$0.00	\$246.00	\$0.00	\$0.00	\$0.00	
36080	Trans - Space Rent	\$52,423.00	\$15,000.00	\$17,321.00	\$12,321.00	(\$5,000.00)	-29%
36190	Trans - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36200	Trans - Road Dept	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$0.00	0%
36220	Trans - Corner Restoratio	\$0.00	\$1,035.00	\$0.00	\$0.00	\$0.00	
36225	Trans - Library	\$458.00	\$0.00	\$458.00	\$0.00	(\$458.00)	-100%
36230	Trans - CCF	\$0.00	\$1,500.00	\$3,606.00	\$3,606.00	\$0.00	0%
36235	Trans - Park	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0%
36240	Trans - Health Dept	\$0.00	\$731.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	438	Equipment Reserve					
Department	580	Equipment					
36241	Trans - Code Enforcement	\$0.00	\$2,000.00	\$2,000.00	\$0.00	(\$2,000.00)	-100%
36250	Trans - MH Dept	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	
36261	Trans - Veterans	\$0.00	\$794.00	\$2,144.00	\$2,144.00	\$0.00	0%
36270	Trans - Dog Control	\$780.00	\$963.00	\$0.00	\$0.00	\$0.00	
36280	Trans - Law Library	\$0.00	\$0.00	\$1,870.00	\$0.00	(\$1,870.00)	-100%
36330	Trans - General Non Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36440	Trans - Property WCF	\$2,500.00	\$500.00	\$500.00	\$0.00	(\$500.00)	-100%
36455	Trans - Comm Corrections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36570	Trans - Solid Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36581	Trans - Recycling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36650	Trans - Weed Control	\$9,000.00	\$20,361.36	\$13,000.00	\$13,000.00	\$0.00	0%
36660	Trans - Central Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36670	Trans - Comm Corr	\$55,500.00	\$24,317.00	\$5,000.00	\$5,000.00	\$0.00	0%
36770	Trans - Administration	\$0.00	\$298.00	\$0.00	\$0.00	\$0.00	
37460	Trans - Risk Management	\$6,100.00	\$6,850.00	\$0.00	\$1,000.00	\$1,000.00	
39005	Trans - Planning	\$2,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
39008	Trans - Sheriff Patrol	\$0.00	\$0.00	\$0.00	\$62,000.00	\$62,000.00	
39021	Trans - Museum Complex	\$0.00	\$211.00	\$25,000.00	\$25,000.00	\$0.00	0%
39022	Trans - Museum Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39026	Trans - Surveyor	\$2,000.00	\$0.00	\$500.00	\$500.00	\$0.00	0%
39029	Trans - Electrical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
39030	Trans - Solid Waste	\$210,300.00	\$210,300.00	\$210,300.00	\$210,000.00	(\$300.00)	0%
39040	Trans - Assessor	\$10,000.00	\$0.00	\$400.00	\$5,000.00	\$4,600.00	1,150%
39041	Trans - Tax Collector	\$0.00	\$0.00	\$846.00	\$0.00	(\$846.00)	-100%
39042	Trans - Clerk	\$0.00	\$0.00	\$6,182.00	\$0.00	(\$6,182.00)	-100%
39043	Trans - Sheriff Corrections	\$63,300.00	\$42,000.00	\$61,064.00	\$61,064.00	\$0.00	0%
39044	Trans - Sheriff Civil	\$15,000.00	\$16,500.00	\$17,193.00	\$17,193.00	\$0.00	0%
39045	Trans - Juvenile	\$14,000.00	\$5,360.00	\$3,000.00	\$0.00	(\$3,000.00)	-100%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	438	Equipment Reserve					
Department	580	Equipment					
39046	Trans - KCEMA	\$3,718.00	\$3,718.00	\$5,175.00	\$5,175.00	\$0.00	0%
39047	Trans - Water Master	\$0.00	\$0.00	\$325.00	\$0.00	(\$325.00)	-100%
39048	Trans - Commissioners	\$0.00	\$0.00	\$1,968.00	\$0.00	(\$1,968.00)	-100%
39049	Trans - Human Resources	\$0.00	\$422.00	\$2,672.00	\$1,000.00	(\$1,672.00)	-63%
39050	Trans - County Counsel	\$0.00	\$0.00	\$1,350.00	\$1,350.00	\$0.00	0%
39051	Trans - Finance	\$3,300.00	\$3,300.00	\$2,450.00	\$3,000.00	\$550.00	22%
39052	Trans - Patrol	\$157,011.13	\$80,056.58	\$90,856.53	\$0.00	(\$90,856.53)	-100%
39053	Trans - OSU Extension	\$2,990.00	\$2,990.00	\$800.00	\$0.00	(\$800.00)	-100%
39054	Trans - Onsite	\$500.00	\$500.00	\$500.00	\$0.00	(\$500.00)	-100%
39201	Trans - MH Admin	\$30,000.00	\$0.00	\$28,691.00	\$8,691.00	(\$20,000.00)	-70%
39202	Trans - MH MRDD Case Management	\$0.00	\$0.00	\$10,200.00	\$10,300.00	\$100.00	1%
39203	Trans - MH MED-COM Support	\$0.00	\$0.00	\$2,079.00	\$2,079.00	\$0.00	0%
39220	Trans - Recycling	\$80,000.00	\$68,000.00	\$11,000.00	\$0.00	(\$11,000.00)	-100%
<u>Total: Interfund Transfers</u>		\$1,372,923.13	\$1,176,654.94	\$1,148,186.53	\$1,052,573.00	(\$95,613.53)	-8%
<u>Debt Proceeds</u>							
39500	Interfund Loan Proceeds	\$189,076.06	\$548,583.39	\$227,207.00	\$513,795.00	\$286,588.00	126%
39520	GW Debt Proceeds Adjustment	(\$189,076.06)	(\$548,583.39)	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Proceeds</u>		\$0.00	\$0.00	\$227,207.00	\$513,795.00	\$286,588.00	126%
<u>Sale of Capital Assets</u>							
36420	Sales - Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36850	Sales - Surplus Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Sale of Capital Assets</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$4,164,544.35	\$3,827,435.20	\$2,000,000.00	\$4,000,000.00	\$2,000,000.00	100%
<u>Total: Fund Balances</u>		\$4,164,544.35	\$3,827,435.20	\$2,000,000.00	\$4,000,000.00	\$2,000,000.00	100%
Department Total: Equipment		\$5,634,286.35	\$5,039,135.34	\$3,400,393.53	\$5,601,368.00	\$2,200,974.47	65%
Revenue Totals		\$5,634,286.35	\$5,039,135.34	\$3,400,393.53	\$5,601,368.00	\$2,200,974.47	65%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	438	Equipment Reserve					
Expenses							
Department	580	Equipment					
<u>Material and Services</u>							
44040	Staff Travel & Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44110	Supplies - Other	\$0.00	\$848.02	\$0.00	\$0.00	\$0.00	
44300	Equip Maintenance & Repair	\$2,051.35	\$0.00	\$15,000.00	\$250,000.00	\$235,000.00	1,567%
44640	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44670	Equipment	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	
44996	Hardware / Software Maintenance	\$43,720.00	\$45,360.00	\$302,000.00	\$300,000.00	(\$2,000.00)	-1%
45020	Contract Services	\$74,196.70	\$260.10	\$80,000.00	\$100,000.00	\$20,000.00	25%
49000	GW Materials and Services Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Material and Services</u>		\$119,968.05	\$46,468.12	\$397,000.00	\$1,150,000.00	\$753,000.00	190%
<u>Capital Outlay</u>							
88000	Vehicles Other	\$213,960.50	\$126,296.20	\$533,856.53	\$600,000.00	\$66,143.47	12%
88070	Office Equipment	\$28,755.39	\$0.00	\$150,000.00	\$300,000.00	\$150,000.00	100%
88170	Facilities Improvement	\$9,930.60	\$0.00	\$20,000.00	\$348,651.00	\$328,651.00	1,643%
88360	Equipment	\$124,119.14	\$0.00	\$122,405.00	\$500,000.00	\$377,595.00	308%
88371	Construction Costs	\$184,034.90	(\$228.81)	\$0.00	\$0.00	\$0.00	
88760	Computer Equipment	\$183,952.18	\$183,670.75	\$300,000.00	\$250,000.00	(\$50,000.00)	-17%
88765	Computer Software	\$122,082.39	\$1,500.00	\$100,000.00	\$0.00	(\$100,000.00)	-100%
88900	Heavy Equipment	\$0.00	\$0.00	\$800,000.00	\$2,000,000.00	\$1,200,000.00	150%
<u>Total: Capital Outlay</u>		\$866,835.10	\$311,238.14	\$2,026,261.53	\$3,998,651.00	\$1,972,389.47	97%
<u>Debt Service</u>							
88372	Loans	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99950	Interfund Loan Principal	\$454,537.03	\$775,645.68	\$0.00	\$275,000.00	\$275,000.00	
99970	GW Debt Service Adjustment	(\$454,537.03)	(\$775,645.68)	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Service</u>		\$0.00	\$0.00	\$0.00	\$275,000.00	\$275,000.00	+++
<u>Interfund Transfers</u>							
99011	Trans - Assessor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	438	Equipment Reserve					
Department	580	Equipment					
99027	Trans - CDD	\$0.00	\$78,681.00	\$76,523.00	\$61,717.00	(\$14,806.00)	-19%
99031	Trans - Sheriff Patrol	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99115	Trans - Library Reserve	\$0.00	\$0.00	\$0.00	\$116,000.00	\$116,000.00	
99131	Trans - Juv Special Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99210	Trans - Landfill Site Reserve	\$820,048.00	\$0.00	\$0.00	\$0.00	\$0.00	
99241	Trans - Klamath Corr	\$0.00	\$50,088.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$820,048.00	\$128,769.00	\$76,523.00	\$177,717.00	\$101,194.00	132%
<u>Contingencies and Reserves</u>							
99750	Operating Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
99980	Reserve Future Expenditures	\$0.00	\$0.00	\$900,609.00	\$0.00	(\$900,609.00)	-100%
99981	Unappropriated Fund Balance	\$3,827,435.20	\$4,552,660.08	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$3,827,435.20	\$4,552,660.08	\$900,609.00	\$0.00	(\$900,609.00)	-100%
Department Total: Equipment		\$5,634,286.35	\$5,039,135.34	\$3,400,393.53	\$5,601,368.00	\$2,200,974.47	65%
Revenue Totals:		\$5,634,286.35	\$5,039,135.34	\$3,400,393.53	\$5,601,368.00	\$2,200,974.47	65%
Expense Totals		\$5,634,286.35	\$5,039,135.34	\$3,400,393.53	\$5,601,368.00	\$2,200,974.47	65%
Fund Total: Equipment Reserve		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$5,634,286.35	\$5,039,135.34	\$3,400,393.53	\$5,601,368.00	\$2,200,974.47	65%
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Expense Grand Totals:

\$5,634,286.35	\$5,039,135.34	\$3,400,393.53	\$5,601,368.00	\$2,200,974.47	65%
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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
650 County Schools

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
Requirements by Budgetary Category				
Materials and Services	2,961,348	2,668,727	1,924,000	1,358,500
Subtotal Current Expenditures	2,961,348	2,668,727	1,924,000	1,358,500
Unappropriated Fund Balance	508,459	933,985	-	-
Subtotal Noncurrent Expenditures	508,459	933,985	-	-
Total Requirements by Budgetary Category	3,469,807	3,602,711	1,924,000	1,358,500

Requirements by Fund				
County Schools (650)	3,469,807	3,602,711	1,924,000	1,358,500
Total Requirements by Fund	3,469,807	3,602,711	1,924,000	1,358,500

Resources by Budgetary Category				
Taxes	37,591	41,105	40,000	40,000
Intergovernmental	3,387,858	3,046,986	1,703,500	268,000
Fines and Forfeitures	874	-	-	-
Investment Earnings	1,932	6,162	500	500
Beginning Fund Balance	41,552	508,459	180,000	1,050,000
Total Resources by Budgetary Category	3,469,807	3,602,711	1,924,000	1,358,500

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
County Schools	1,358,500	-	-
Total Mandates	1,358,500	-	-

The purpose of this fund was to provide for a fund to aggregate resources provided by Federal Forest receipts to be passed through to the public school districts in Klamath County. Pursuant to ORS 294.060 this fund was established to provide for this process.

294.060 Apportionment of moneys received by counties from federal forest reserves to road and school funds. (1) The moneys received by each county under ORS 293.560 shall be divided 75 percent to the road fund and 25 percent to the school fund of the county and, subject to subsection (2) of this section, the moneys shall be expended as other moneys in those funds are expended.

Sec. 1. Distribution of moneys from, or based on, federal Secure Rural Schools and Community Self-Determination Act. (1) The purpose of this section is to ensure that school districts receive a percentage of amounts received by the state under the Secure Rural Schools and Community Self-Determination Act of 2000 (P.L. 106-393).

(2) The Oregon Department of Administrative Services shall distribute all sums received by the state pursuant to section 102(a)(2), (c)(1) and (d)(1)(A), P.L. 106-393, or based on P.L. 106-393, to counties in the same manner as are sums derived from forest reserve rentals, sales of timber and other sources from forest reserves under ORS 293.560. The department shall ensure that, of the total amount distributed to all counties in any fiscal year, the percentage distributed to each county in any fiscal year is the same as the county's percentage share of all payments received by the state during the eligibility period described in section 3(2), P.L. 106-393.

(3) A county that receives funds from the department pursuant to subsection (2) of this section as the county's share of federal funds distributed under P.L. 106-393 shall deposit 25 percent of those funds in the county school fund or shall deposit an amount as specified in ORS 294.060 (3) to (6).

(4) Pursuant to ORS 328.015, amounts in the county school fund shall be distributed to the school districts in the county based on the resident average daily membership of the school districts. [2001 c.958 §1; 2003 c.226 §19; 2007 c.891 §1]

Sec. 2. Section 1, chapter 958, Oregon Laws 2001, is repealed on July 1, 2013. [2001 c.958 §2; 2007 c.891 §2]

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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
Fund	650	County Schools					
Revenue							
Department	769	County Schools					
<u>Taxes</u>							
33360	Taxes - Electric Coop	\$37,591.37	\$41,104.52	\$40,000.00	\$40,000.00	\$0.00	0%
<u>Total: Taxes</u>		\$37,591.37	\$41,104.52	\$40,000.00	\$40,000.00	\$0.00	0%
<u>Intergovernmental</u>							
33150	Receipts - Federal Forest	\$3,133,879.01	\$2,885,337.93	\$1,690,000.00	\$103,000.00	(\$1,587,000.00)	-94%
33350	State Board of Forestry	\$240,177.49	\$145,940.73	\$0.00	\$150,000.00	\$150,000.00	
33735	Small Rail Car	\$13,801.50	\$15,706.89	\$13,500.00	\$15,000.00	\$1,500.00	11%
<u>Total: Intergovernmental</u>		\$3,387,858.00	\$3,046,985.55	\$1,703,500.00	\$268,000.00	(\$1,435,500.00)	-84%
<u>Fines and Forfeitures</u>							
34300	Fees - Court	\$874.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Fines and Forfeitures</u>		\$874.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Interest</u>							
39150	Investments - Interest On	\$1,931.91	\$6,161.81	\$500.00	\$500.00	\$0.00	0%
<u>Total: Interest</u>		\$1,931.91	\$6,161.81	\$500.00	\$500.00	\$0.00	0%
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$41,551.91	\$508,459.23	\$180,000.00	\$1,050,000.00	\$870,000.00	483%
<u>Total: Fund Balances</u>		\$41,551.91	\$508,459.23	\$180,000.00	\$1,050,000.00	\$870,000.00	483%
Department Total: County Schools		\$3,469,807.19	\$3,602,711.11	\$1,924,000.00	\$1,358,500.00	(\$565,500.00)	-29%
Revenue Totals		\$3,469,807.19	\$3,602,711.11	\$1,924,000.00	\$1,358,500.00	(\$565,500.00)	-29%
Expenses							
Department	769	County Schools					
<u>Material and Services</u>							
44104	Miscellaneous	\$2,961,347.96	\$2,668,726.58	\$1,924,000.00	\$1,358,500.00	(\$565,500.00)	-29%
<u>Total: Material and Services</u>		\$2,961,347.96	\$2,668,726.58	\$1,924,000.00	\$1,358,500.00	(\$565,500.00)	-29%
<u>Interfund Transfers</u>							
99100	Trans - County School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	650	County Schools					
Department	769	County Schools					
<u>Contingencies and Reserves</u>							
99981	Unappropriated Fund Balance	\$508,459.23	\$933,984.53	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$508,459.23	\$933,984.53	\$0.00	\$0.00	\$0.00	+++
Department Total: County Schools		\$3,469,807.19	\$3,602,711.11	\$1,924,000.00	\$1,358,500.00	(\$565,500.00)	-29%
Revenue Totals:		\$3,469,807.19	\$3,602,711.11	\$1,924,000.00	\$1,358,500.00	(\$565,500.00)	-29%
Expense Totals		\$3,469,807.19	\$3,602,711.11	\$1,924,000.00	\$1,358,500.00	(\$565,500.00)	-29%
Fund Total: County Schools		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue Grand Totals:		\$3,469,807.19	\$3,602,711.11	\$1,924,000.00	\$1,358,500.00	(\$565,500.00)	-29%
Expense Grand Totals:		\$3,469,807.19	\$3,602,711.11	\$1,924,000.00	\$1,358,500.00	(\$565,500.00)	-29%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Klamath County, Oregon
2012-2013 Budget Financial Presentation
800 Emergency Tele Excise Tax

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	369,949	357,531	370,000	370,000
Total Requirements by Budgetary Category	369,949	357,531	370,000	370,000

<u>Requirements by Fund</u>				
Emergency Telephone Excise Tax (800)	369,949	357,531	370,000	370,000
Total Requirements by Fund	369,949	357,531	370,000	370,000

<u>Resources by Budgetary Category</u>				
Taxes	369,949	357,531	370,000	370,000
Total Resources by Budgetary Category	369,949	357,531	370,000	370,000

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Emergency Tele Excise Tax	370,000	-	-
Total Mandates	370,000	-	-

This fund is created to account for resources that pass through Klamath County to the Klamath Emergency Communications District (9-1-1). Telephone excise taxes are collected at the state level and passed through the counties to the local emergency communication agencies. Below is the ORS that pertains to the pass through requirement.

TAX FOR EMERGENCY COMMUNICATIONS

ORS 403.240 Distribution of account proceeds; uses; reimbursement request review; reports.

(9) After all amounts under subsections (1) and (2) of this section and ORS 403.235 (2) have been paid, the office shall distribute the balance of the Emergency Communications Account to cities on a per capita basis and to counties on a per capita basis of each county's unincorporated area for distribution to 9-1-1 jurisdictions within the city or county. However, each county must receive a minimum of one percent of the balance of the account after the amounts under subsections (1) and (2) of this section and ORS 403.235 (2) have been paid. A city or county shall pay each 9-1-1 jurisdiction whose 9-1-1 service area includes all or part of the city or 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
Fund	800	Emergency Telephone Excise Tax					
Revenue							
Department	000	Non-Departmental					
<u>Taxes</u>							
31600	Excise Tax	\$369,949.41	\$357,530.88	\$370,000.00	\$370,000.00	\$0.00	0%
<u>Total: Taxes</u>		\$369,949.41	\$357,530.88	\$370,000.00	\$370,000.00	\$0.00	0%
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Fund Balances</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department Total: Non-Departmental		\$369,949.41	\$357,530.88	\$370,000.00	\$370,000.00	\$0.00	0%
Revenue Totals		\$369,949.41	\$357,530.88	\$370,000.00	\$370,000.00	\$0.00	0%
Expenses							
Department	000	Non-Departmental					
<u>Material and Services</u>							
44104	Miscellaneous	\$369,949.41	\$357,530.88	\$370,000.00	\$370,000.00	\$0.00	0%
<u>Total: Material and Services</u>		\$369,949.41	\$357,530.88	\$370,000.00	\$370,000.00	\$0.00	0%
<u>Contingencies and Reserves</u>							
99981	Unappropriated Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Contingencies and Reserves</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Department Total: Non-Departmental		\$369,949.41	\$357,530.88	\$370,000.00	\$370,000.00	\$0.00	0%
Revenue Totals:		\$369,949.41	\$357,530.88	\$370,000.00	\$370,000.00	\$0.00	0%
Expense Totals		\$369,949.41	\$357,530.88	\$370,000.00	\$370,000.00	\$0.00	0%
Fund Total: Emergency Telephone Excise Tax		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Revenue Grand Totals:		\$369,949.41	\$357,530.88	\$370,000.00	\$370,000.00	\$0.00	0%
Expense Grand Totals:		\$369,949.41	\$357,530.88	\$370,000.00	\$370,000.00	\$0.00	0%
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
9347 PERS Reserve

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Reserves	-	-	-	185,500
Unappropriated Fund Balance	-	184,437	180,500	
Total Requirements by Budgetary Category	-	184,437	180,500	185,500
<u>Requirements by Fund</u>				
PERS Reserve (9347)	-	184,437	180,500	185,500
Total Requirements by Fund	-	184,437	180,500	185,500
<u>Resources by Budgetary Category</u>				
Investment Earnings	-	80	500	500
Interfund Transfers	-	184,357	-	
Beginning Fund Balance	-	-	180,000	185,000
Total Resources by Budgetary Category	-	184,437	180,500	185,500
<u>Full-Time Employee Equivalents</u>				
	-	-	-	-
<u>Mandate</u>				
PERS Reserve	185,500	-	-	
Total Mandates	185,500	-	-	

This fund is created to account for resources that have been set aside to offset increase in the State of Oregon Public Employees Retirement (PERS) required contribution rates. Money have been transferred into this fund in 2010-11 by increasing the required contribution rate from 6.39 percent in 2010-2011 to 10.95 percent and placing the extra contribution into this fund.

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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
Fund	9347	PERS Holding					
Revenue							
Department	000	Non-Departmental					
<u>Interest</u>							
39150	Investments - Interest On	\$0.00	\$80.46	\$500.00	\$500.00	\$0.00	0%
<u>Total: Interest</u>		\$0.00	\$80.46	\$500.00	\$500.00	\$0.00	0%
<u>Interfund Transfers</u>							
36290	Trans - Marine Law Enf	\$0.00	\$4,812.45	\$0.00	\$0.00	\$0.00	
36291	Trans - Search and Rescue	\$0.00	\$1,599.05	\$0.00	\$0.00	\$0.00	
36330	Trans - General Non Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
36455	Trans - Comm Corrections	\$0.00	\$26,000.37	\$0.00	\$0.00	\$0.00	
39007	Trans - Sheriff Admin	\$0.00	\$4,306.69	\$0.00	\$0.00	\$0.00	
39008	Trans - Sheriff Patrol	\$0.00	\$80,412.63	\$0.00	\$0.00	\$0.00	
39043	Trans - Sheriff Corrections	\$0.00	\$67,225.76	\$0.00	\$0.00	\$0.00	
39044	Trans - Sheriff Civil	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$184,356.95	\$0.00	\$0.00	\$0.00	+++
<u>Fund Balances</u>							
31001	Beginning Fund Balance	\$0.00	\$0.00	\$180,000.00	\$185,000.00	\$5,000.00	3%
<u>Total: Fund Balances</u>		\$0.00	\$0.00	\$180,000.00	\$185,000.00	\$5,000.00	3%
Department Total: Non-Departmental		\$0.00	\$184,437.41	\$180,500.00	\$185,500.00	\$5,000.00	3%
Revenue Totals		\$0.00	\$184,437.41	\$180,500.00	\$185,500.00	\$5,000.00	3%
Expenses							
<u>Interfund Transfers</u>							
99040	Trans - General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Interfund Transfers</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
<u>Contingencies and Reserves</u>							
99980	Reserve Future Expenditures	\$0.00	\$0.00	\$0.00	\$185,500.00	\$185,500.00	
99981	Unappropriated Fund Balance	\$0.00	\$184,437.41	\$180,500.00	\$0.00	(\$180,500.00)	-100%
<u>Total: Contingencies and Reserves</u>		\$0.00	\$184,437.41	\$180,500.00	\$185,500.00	\$5,000.00	3%
Department Total: Non-Departmental		\$0.00	\$184,437.41	\$180,500.00	\$185,500.00	\$5,000.00	3%

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:		\$0.00	\$184,437.41	\$180,500.00	\$185,500.00	\$5,000.00	3%
Expense Totals		\$0.00	\$184,437.41	\$180,500.00	\$185,500.00	\$5,000.00	3%
Fund Total: PERS Holding		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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Revenue Grand Totals:		\$0.00	\$184,437.41	\$180,500.00	\$185,500.00	\$5,000.00	3%
Expense Grand Totals:		\$0.00	\$184,437.41	\$180,500.00	\$185,500.00	\$5,000.00	3%
Net Grand Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++