

Klamath County, Oregon
2013-2014 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
- 580 - Equipment Reserve
- 769 - County Schools
- 9347 - PERS Reserve
- 325 - Debt Service (inactive)
- 800 - Emergency Telephone Excise Tax (inactive)

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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:

- ORS 208.010 Receipt and disbursement of funds. The county treasurer must receive all moneys paid to the county, and disburse payments made by the county.
- ORS 208.070 Manner of keeping books. The county treasurer must keep a record of these payments and disbursements and must separate the record into distinct accounts.
- ORS 208.090, 208.140 Monthly financial statement. The treasurer must file a monthly financial statement at the county court and must annually settle any debt owed by the county to the county court.
- ORS 368.705(1) The treasurer must deposit any funds obtained to finance road maintenance and construction into a fund.
- ORS 294.004(2), 294.035, 294.053 The “custodial officer” of the county is the officer having custody of the funds of the county. The custodial officer may invest surplus funds of the county, the funds, authorized by state law. The “county treasurer” may invest any sinking fund, bond fund, or surplus funds in his or her custody in master warrants of the county.
- ORS 294.048 The custodial officer may, with the consent of the board of commissioners, borrow funds on short-term promissory notes of six months or less, secured by invested funds to meet current cash demands and to avoid a loss on investments by their liquidation.
- ORS 287.070 Proceeds from sale of county bonds “shall be paid to the county treasurer and shall be placed in a special fund.”
- ORS 288.010 through 288.120 If the state appoints a fiscal agency the county treasurer must remit funds to the fiscal agency for repayment of bonds. Once paid off, the canceled bonds and coupon must be returned to the county treasurer. The county treasurer is not liable for funds once remitted. The county treasurer is liable to the bond holders if he or she does not comply with these requirements.
- 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 transitioned all special districts to a more structured investment relationship in which the County is strictly an investment manager.

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 shared staff positions 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
2013-2014 Budget Financial Presentation
111 Treasurer

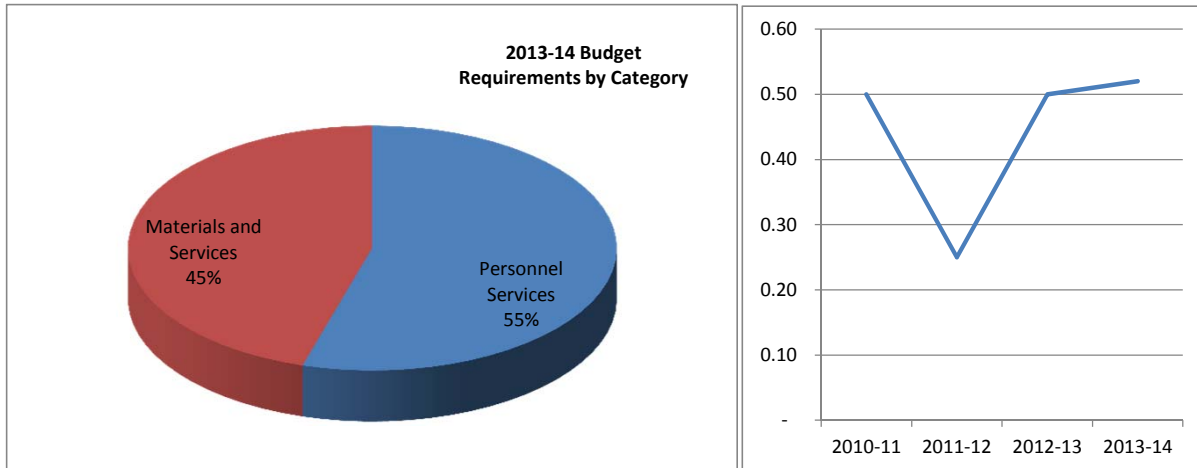
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Personnel Services	35,307	17,882	47,185	31,090
Materials and Services	17,596	14,659	19,176	25,852
Interfund Transfers	67,087	29,894	18,755	-
Total Requirements by Budgetary Category	119,989	62,435	85,116	56,942

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Fund				
General Fund (100)	119,989	62,435	85,116	56,942
Total Requirements by Fund	119,989	62,435	85,116	56,942

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Resources by Budgetary Category				
Intergovernmental	4,982	5,401	8,616	9,859
Charges for Services	85,507	57,034	76,500	47,083
Interfund Transfers	29,500	-	-	-
Total Resources by Budgetary Category	119,989	62,435	85,116	56,942

Full-Time Employee Equivalents	0.50	0.25	0.50	0.52
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<u>Mandate</u>	<u>Total Cost</u>	<u>Personnel Services</u>	<u>FTE</u>
Treasurer	56,942	31,090	0.52
Total Mandates	56,942	31,090	0.52



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Treasurer	Treasurer	10011160050	1.0000	Non-Union	TU01	1	\$0.00	\$17,730.00	\$0.00	\$1,099.26	\$257.09	\$407.79	\$34.45	\$0.00	\$0.00	\$0.00	\$2,836.80	\$22,365.39
Treasurer	Accounting Assistant III	10011161561	0.0200	Local 121	LH11	3	\$0.00	\$1,500.00	\$34.50	\$93.00	\$21.75	\$34.50	\$0.69	\$0.00	\$0.00	\$0.00	\$240.00	\$1,924.44
Treasurer	Office Assistant II	10011161600	0.2500	Non-Union	LH09	1	\$0.00	\$6,049.98	\$139.15	\$375.10	\$87.72	\$139.15	\$8.61	\$0.00	\$0.00	\$0.00	\$0.00	\$6,799.72
			1.2700				\$0.00	\$25,279.98	\$173.65	\$1,567.36	\$366.56	\$581.44	\$43.75	\$0.00	\$0.00	\$0.00	\$3,076.80	\$31,089.54

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 111 - Treasurer							
<u>Revenues</u>							
IG - Intergovernmental							
33200	A&T Grant	4,982.25	5,400.86	8,616.00	9,859.00	1,243.00	14%
Account Classification Total: IG - Intergovernmental		\$4,982.25	\$5,400.86	\$8,616.00	\$9,859.00	\$1,243.00	14%
CS - Charges for Service							
34035	Fees - For Services	73,006.86	57,033.76	76,500.00	47,083.00	(29,417.00)	-38%
34416	Revenues - Drainage District	12,000.00	0.00	0.00	0.00	0.00	N/A
36030	Fees - Bancroft Bond Admin	500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$85,506.86	\$57,033.76	\$76,500.00	\$47,083.00	(\$29,417.00)	-38%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	29,500.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$29,500.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 111 - Treasurer		\$119,989.11	\$62,434.62	\$85,116.00	\$56,942.00	(\$28,174.00)	-33%
<u>Expenditures</u>							
PS - Personnel Services							
60050	Treasurer	17,488.34	9,171.25	14,843.00	17,730.00	2,887.00	19%
60210	Chief Office Deputy	8,020.52	28.59	0.00	0.00	0.00	N/A
60492	Financial Systems Administrator	0.00	3,529.26	0.00	0.00	0.00	N/A
61561	Accounting Assistant III	0.00	0.00	5,749.00	1,500.00	(4,249.00)	-74%
61600	Office Assistant II	0.00	0.00	0.00	6,050.00	6,050.00	N/A
61662	Courier/Mail Clerk	0.00	0.00	13,031.00	0.00	(13,031.00)	-100%
63930	FICA	1,936.00	988.74	2,573.00	1,934.00	(639.00)	-25%
63940	Workmans Compensation Tax	8.86	15.66	44.00	44.00	0.00	0%
63941	Workmans Compensation	0.00	76.35	773.00	581.00	(192.00)	-25%
63950	Medical Insurance	4,117.23	2,187.92	5,670.00	0.00	(5,670.00)	-100%
63951	Life Insurance	51.07	26.34	15.00	0.00	(15.00)	-100%
63952	Short Term Disability	6.00	1.89	15.00	0.00	(15.00)	-100%
63960	Retirement - General	2,779.69	1,232.09	3,699.00	3,077.00	(622.00)	-17%
63980	Unemployment Compensation	269.00	143.88	773.00	174.00	(599.00)	-77%

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.

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 and address 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, Department of Revenue and Oregon Tax Court.
- Maintain records for all taxing districts within the county, determining districts compliance with local budget law.
- All mapping, including partitions, subdivision creations, lot-line adjustments etc., within the county.

Department Overview:

The assessor's office has three main components, first, the front office, (tech/support staff), second, the appraisal/sales data staff and third, the Geographic Information System (GIS).

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 perform 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 GIS section (made up of 1.50 FTE's) maintains data on such items as the County road system, school district boundaries, city limits, floodplains, and many others. The data within the GIS layers is continually growing as the user base grows and the need for additional information is identified.

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 10 Full Time Employees (FTE) for the 2013-14 FY. We have a strong belief in cross-training. However we believe the work will pick up and feel that a staff of 10 FTE's will not be adequate to maintain the same level or be able to generate more revenue, 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: 7/1/12-6/30/13 (estimated)

- 14,928 Properties reappraised
- 4,000 Deeds worked
- 378 Mobile title transfers, trip permits, re-titles and de-titles
- 127 New accounts for the Veteran's and Widow's Exemptions
- 15 New accounts for the Senior Citizen Program
- 127 Property tax appeals
- 25 Withdrawn appeals
- 64/39 Appeals heard (1dismissed)/stipulated

Challenge:

- Senior Citizen Deferral Program
- Real estate market. Due to the State's guidelines we are unable to show the current market conditions.
- We feel that a staff of 10 FTE's will not be adequate 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.

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, which funds the General Fund Departments.

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:

- Housing market
- 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
 - Not as many new homes being built
 - Decrease of remodels and additions of residential properties
 - Reductions of industrial properties & utilities, which are valued by the Department of Revenue

Significant Changes:

The biggest change we face is converting the Assessment and Taxation Software from Tyler Technologies to Thomson Reuters (Manatron). The conversion will take time and will involve the Assessment, Taxation and IT Departments. We will be receiving assistance from the County Assessment Function Funding Assistance (CAFFA) Grant to help with the costs.

Another change we face will be going from 11 FTE's down to 10.

Another change we are facing is the Property Appraiser Trainee has completed her year-long training program. She took the State test and is now an Oregon Registered Appraiser.

Beginning July 1, 2013, the GIS Department will be integrated with the Assessor's Department.

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.

Key Issues:

Software Program:

Continue with the Software conversion process while making sure the costs associated with this new software are covered. (We would like to thank the Finance and IT Departments for their help with this process!)

Strategic Planning:

Living up to our: Mission, Values and Vision

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
112 Assessor

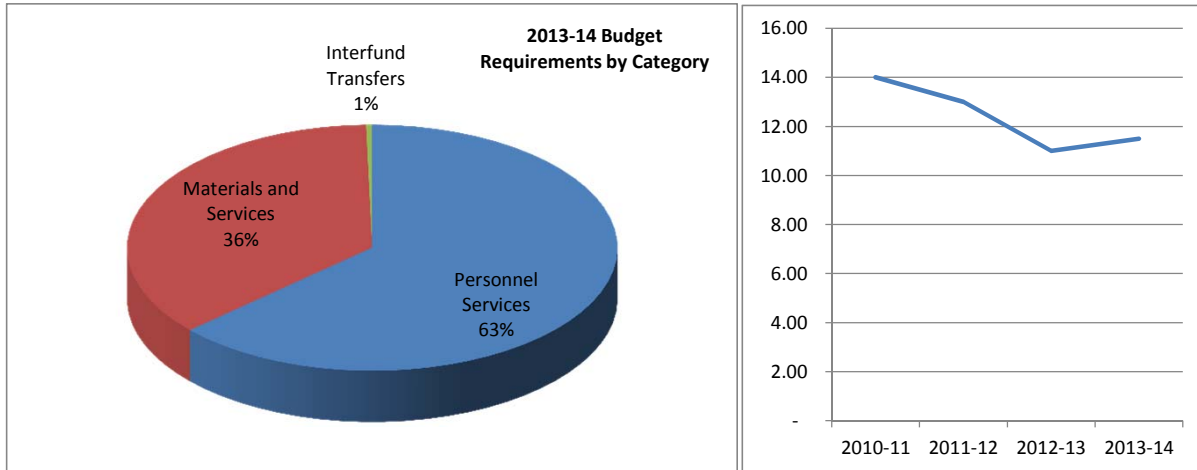
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Personnel Services	744,481	688,030	791,909	789,576
Materials and Services	184,784	181,491	404,893	452,393
Interfund Transfers	352	1,786	5,000	5,000
Total Requirements by Budgetary Category	929,617	871,307	1,201,802	1,246,969

Requirements by Fund				
General Fund (101)	929,617	871,307	1,003,543	1,025,615
Geographic Information Systems (106)			198,259	221,354
Total Requirements by Fund	929,617	871,307	1,201,802	1,246,969

Resources by Budgetary Category				
Licenses, Fees and Permits	22,665	23,044	25,100	19,600
Intergovernmental	174,498	244,570	289,278	297,245
Charges for Services	10,541	8,354	10,500	41,700
Interfund Transfers	721,913	595,338	876,924	888,424
Total Resources by Budgetary Category	929,617	871,307	1,201,802	1,246,969

Full-Time Employee Equivalents	14.00	13.00	11.00	11.50
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Mandate	Total Cost	Personnel Services	FTE
Assessor	1,025,615	662,704	10.00
GIS	221,354	126,872	1.50
Total Mandates	1,246,969	789,576	11.50



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Assessor	Assessor	10011260040	1.0000	Non-Union	AS01	1	\$0.00	\$66,823.00	\$0.000	\$4,143.03	\$968.93	\$1,536.93	\$34.45	\$9,300.00	\$86.04	\$0.00	\$10,691.68	\$93,584.06
Assessor	Senior Chief Office Deputy	10011260071	1.0000	Non-Union	UF27	4	\$0.00	\$57,534.69	\$1,323.30	\$3,567.15	\$834.25	\$1,323.30	\$34.45	\$9,300.00	\$20.88	\$20.40	\$9,205.55	\$83,163.97
Assessor	Personal Property Auditor	10011260508	1.0000	Local 121	LH12	7	\$0.00	\$35,454.24	\$815.45	\$2,198.16	\$514.09	\$815.45	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,672.68	\$54,845.79
Assessor	Property Appraiser I	10011260510	1.0000	Local 121	LH14	2	\$0.00	\$32,435.84	\$746.02	\$2,011.02	\$470.32	\$746.02	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,189.73	\$50,974.70
Assessor	Property Appraiser III	10011260530	1.0000	Local 121	LH18	7	\$0.00	\$49,445.51	\$1,137.25	\$3,065.62	\$716.96	\$1,137.25	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,911.28	\$72,789.60
Assessor	Property Appraiser III	10011260530	1.0000	Local 121	LH18	7	\$0.00	\$48,494.64	\$1,115.38	\$3,006.67	\$703.17	\$1,115.38	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,759.14	\$71,570.10
Assessor	Sr. Sales Analyst	10011260561	1.0000	Local 121	LH20	7	\$0.00	\$52,367.04	\$1,204.44	\$3,246.76	\$759.32	\$1,204.44	\$34.45	\$9,300.00	\$20.88	\$20.40	\$8,378.73	\$76,536.46
Assessor	Deed Clerk 2	10011260603	1.0000	Local 121	LH12	7	\$0.00	\$35,454.24	\$815.45	\$2,198.16	\$514.09	\$815.45	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,672.68	\$54,845.79
Assessor	Office Assistant III-Rep.	10011261610	1.0000	Local 121	LH08	7	\$0.00	\$29,190.24	\$671.38	\$1,809.79	\$423.26	\$671.38	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,670.44	\$46,812.21
Assessor	Office Specialist	10011261675	1.0000	Local 121			\$0.00	\$37,584.00	\$864.43	\$2,330.21	\$544.97	\$864.43	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,013.44	\$57,577.21
			10.0000				\$0.00	\$444,783.44	\$8,693.09	\$27,576.57	\$6,449.36	\$10,230.02	\$344.52	\$93,000.00	\$273.96	\$183.60	\$71,165.35	\$662,699.91
GIS	Sr. GIS Analyst	15015110660594	1.0000	Local 121	LH27	5	\$0.00	\$70,793.12	\$1,628.24	\$4,389.17	\$1,026.50	\$1,628.24	\$34.45	\$9,300.00	\$20.88	\$20.40	\$11,326.90	\$100,167.91
GIS	GIS Planner	15015110660597	0.5000	Local 121	LH18	7	\$0.00	\$23,771.88	\$546.75	\$1,473.86	\$344.69	\$546.75	\$17.23	\$0.00	\$0.00	\$0.00	\$0.00	\$26,701.16
			1.5000				\$0.00	\$94,565.00	\$2,175.00	\$5,863.03	\$1,371.19	\$2,175.00	\$51.68	\$9,300.00	\$20.88	\$20.40	\$11,326.90	\$126,869.07

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 112 - Assessor							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	15.00	0.00	0.00	100.00	100.00	N/A
32114	Fees - Manufactured Homes	19,825.00	17,975.00	15,500.00	15,500.00	0.00	0%
32115	Taxing Districts Apps & Changes	900.00	400.00	2,000.00	1,000.00	(1,000.00)	-50%
32117	Exempt/Spec Assmt Apps	700.00	2,900.00	3,100.00	1,500.00	(1,600.00)	-52%
32118	Fees-Personal Property	0.00	200.00	1,000.00	500.00	(500.00)	-50%
34062	Fees - Disqualification	1,205.00	1,569.18	3,500.00	1,000.00	(2,500.00)	-71%
34231	Fees - NSF Check	20.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$22,665.00	\$23,044.18	\$25,100.00	\$19,600.00	(\$5,500.00)	-22%
IG - Intergovernmental							
33200	A&T Grant	174,497.83	244,570.47	194,299.00	204,015.00	9,716.00	5%
Account Classification Total: IG - Intergovernmental		\$174,497.83	\$244,570.47	\$194,299.00	\$204,015.00	\$9,716.00	5%
CS - Charges for Service							
34061	Combinations/Segregation	3,400.00	1,265.00	1,000.00	2,200.00	1,200.00	120%
34195	Fees - Data Sales	0.00	0.00	0.00	30,000.00	30,000.00	N/A
34280	Copies/Maps	7,140.73	7,089.21	7,000.00	7,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$10,540.73	\$8,354.21	\$8,000.00	\$39,200.00	\$31,200.00	390%
TI - Interfund Transfers							
36330	Trans - General Non Dept	721,913.44	595,338.44	776,144.00	762,800.00	(13,344.00)	-2%
Account Classification Total: TI - Interfund Transfers		\$721,913.44	\$595,338.44	\$776,144.00	\$762,800.00	(\$13,344.00)	-2%
Department Total: 112 - Assessor		\$929,617.00	\$871,307.30	\$1,003,543.00	\$1,025,615.00	\$22,072.00	2%

Expenditures

PS - Personnel Services

60040	Assessor	73,422.91	66,822.96	66,823.00	66,823.00	0.00	0%
60071	Sr Chief Office Deputy	0.00	0.00	0.00	57,535.00	57,535.00	N/A
60508	Personal Property Auditor	32,880.64	35,454.25	35,319.00	35,455.00	136.00	0%
60510	Property Appraiser I	33,040.83	26,159.77	29,063.00	32,436.00	3,373.00	12%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 112 - Assessor							
60519	Property Appriaser Trainee	0.00	8,467.61	0.00	0.00	0.00	N/A
60520	Property Appriaser II	39,935.09	43,213.54	42,910.00	0.00	(42,910.00)	-100%
60530	Property Appraiser III	89,770.12	97,080.12	97,565.00	97,941.00	376.00	0%
60546	Chief Cartographer	37,689.63	39,404.76	0.00	0.00	0.00	N/A
60561	Senior Sales Analyst	46,323.41	51,698.26	52,166.00	52,367.00	201.00	0%
60602	Deed Clerk I	0.00	0.00	0.00	0.00	0.00	N/A
60603	Deed Clerk II	32,880.64	35,454.24	35,319.00	35,455.00	136.00	0%
61495	Office Technician	47,542.06	19,953.78	0.00	0.00	0.00	N/A
61500	Office Manager	44,353.46	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	24,792.80	27,871.36	28,875.00	29,190.00	315.00	1%
61675	Office Specialist	33,401.84	47,154.16	73,465.00	37,584.00	(35,881.00)	-49%
63930	FICA	36,753.33	35,110.45	35,305.00	34,026.00	(1,279.00)	-4%
63940	Workmans Compensation Tax	228.42	295.03	412.00	345.00	(67.00)	-16%
63941	Workmans Compensation	0.00	3,941.98	10,615.00	10,230.00	(385.00)	-4%
63950	Medical Insurance	107,952.99	89,420.16	89,100.00	93,000.00	3,900.00	4%
63951	Life Insurance	372.14	321.54	296.00	274.00	(22.00)	-7%
63952	Short Term Disability	260.02	224.40	204.00	184.00	(20.00)	-10%
63960	Retirement - General	50,658.41	49,827.16	50,766.00	71,166.00	20,400.00	40%
63980	Unemployment Compensation	12,222.00	10,154.61	10,615.00	8,693.00	(1,922.00)	-18%
Account Classification Total: PS - Personnel Services		\$744,480.74	\$688,030.14	\$658,818.00	\$662,704.00	\$3,886.00	1%

MS - Material and Services

44010	Mgmt Travel & Training	3,207.90	1,362.83	3,000.00	3,000.00	0.00	0%
44040	Staff Travel & Training	2,495.58	3,432.03	7,000.00	6,500.00	(500.00)	-7%
44080	Office Machine Repairs	0.00	0.00	537.00	0.00	(537.00)	-100%
44100	Supplies - Office	5,270.63	6,553.62	8,850.00	6,500.00	(2,350.00)	-27%
44104	Miscellaneous	32.00	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	200.00	0.00	400.00	200.00	(200.00)	-50%
44250	Vehicle Fuel	3,901.10	5,323.77	6,500.00	6,500.00	0.00	0%
44260	Vehicle Maintenance & Repair	1,501.76	1,140.73	3,500.00	2,500.00	(1,000.00)	-29%
44640	Telephone	4,771.91	4,080.97	4,800.00	3,500.00	(1,300.00)	-27%
44700	Postage	2,569.38	2,263.21	4,500.00	3,500.00	(1,000.00)	-22%
44996	Hardware / Software Maintenance	0.00	0.00	1,000.00	8,000.00	7,000.00	700%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 106 - Geographic Information Systems							
<u>Revenues</u>							
IG - Intergovernmental							
33200	A&T Grant	0.00	0.00	44,979.00	43,230.00	(1,749.00)	-4%
33405	Grants	0.00	0.00	50,000.00	50,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$94,979.00	\$93,230.00	(\$1,749.00)	-2%
CS - Charges for Service							
34280	Copies/Maps	0.00	0.00	2,500.00	2,500.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	0.00	100,780.00	125,624.00	24,844.00	25%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$100,780.00	\$125,624.00	\$24,844.00	25%
Sub Department Total: 106 - Geographic Information Systems		\$0.00	\$0.00	\$198,259.00	\$221,354.00	\$23,095.00	12%
<u>Expenditures</u>							
PS - Personnel Services							
60546	Chief Cartographer	0.00	0.00	18,783.00	0.00	(18,783.00)	-100%
60594	Senior GIS Analyst	0.00	0.00	67,812.00	70,794.00	2,982.00	4%
60597	GIS Planner	0.00	0.00	11,761.00	23,772.00	12,011.00	102%
63930	FICA	0.00	0.00	7,524.00	7,235.00	(289.00)	-4%
63940	Workmans Compensation Tax	0.00	0.00	60.00	52.00	(8.00)	-13%
63941	Workmans Compensation	0.00	0.00	2,262.00	2,175.00	(87.00)	-4%
63950	Medical Insurance	0.00	0.00	12,150.00	9,300.00	(2,850.00)	-23%
63951	Life Insurance	0.00	0.00	37.00	21.00	(16.00)	-43%
63952	Short Term Disability	0.00	0.00	36.00	21.00	(15.00)	-42%
63960	Retirement - General	0.00	0.00	10,404.00	11,327.00	923.00	9%
63980	Unemployment Compensation	0.00	0.00	2,262.00	2,175.00	(87.00)	-4%
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$133,091.00	\$126,872.00	(\$6,219.00)	-5%

MS - Material and Services

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 roll from the assessor which enables the mailing of over 67,000 tax statements on or before October 25th of every year to each person shown on the tax roll as an owner of real or personal property; payable on the following November 15th. Discounts apply on partial or full payments made on or before November 15th (two percent on two-thirds or three percent if paid in full). The first one-third due November 15th, second one-third due February 15th; and remaining one-third due May 15. The taxes collected are distributed to the taxing districts within Klamath County. The Tax Collector is responsible for computing interest, receipting taxes collected in advance, Delinquent Notices, Notices of Intent to Warrant, Warrants, Seizure and Sales, Bankruptcy Claims/Collections and Foreclosure Proceedings. 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:

In accordance with Klamath County Code Chapter 603 – Transient Room Tax imposes an eight percent tax on rent charged by an operator. The tax constitutes a debt owed by the occupant to the County and is extinguished only by payment to the operator. Any person defined in 603.005 (8) who occupies the use or possession of any room or rooms in a hotel defined in 603.005 (3) shall pay a tax charged by the operator. Every person engaged or about to engage in business as an operator of a hotel is to register with the Tax Administrator for Klamath County and obtain a Certificate of Authority to collect the transient room tax. The tax imposed does not relieve any person from the obligation of payment or collection of tax regardless of registration. Operators must remit room tax on a monthly basis to the tax administrator known as the tax collector. Tax payments collected are distributed to various Participants from the tax revenue sharing formula as defined in 603.610.

Successes and Challenges:

Actual 2011-2012	Actual 2012-2013	Activity
226	268	Number of accounts requiring roll corrections
129	386	Number of accounts requiring a refund
9,800	10,981	Number of delinquent tax notices sent
360	545	Number of foreclosure accounts processed
98	108	Number of accounts issued redemption notices
248	254	Number of warrants issued
202	225	Number of bankruptcies
8,000	8,000	Number of accounts with address change processed
53	109	Number of not sufficient funds processed
70	73	Number of active certificates of authority to collect transient room tax managed
\$1,438,370	\$1,473,643	Transient room tax collected in calendar years 2011 and 2012

Budget Overview:

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 personnel services, materials and services (contract services; seizures and sales; grounds, maintenance and repairs; postage; recording fees; foreclosure proceedings), and transfers to other departments for internal services (insurance/liability, risk management, maintenance).

Significant Changes:

In prior budgets, employment within the department was split between tax collector/treasurer/finance to administer the three departments. For the 2013 budget the departments were separated and staff is not split between tax collector and property sales. Major expenditures in materials and services includes: grounds, maintenance and repairs; seizures and sales, software support along with postage, recording fees and foreclosure proceeding costs increasing the materials and services budget from \$210,000 in 2012/2013 FY to \$295,613 for 2013-2014 FY.

Key issues:

The County is in the process of upgrading the assessment and taxation software that benefits many other departments that rely on the system.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
113 Tax Collector

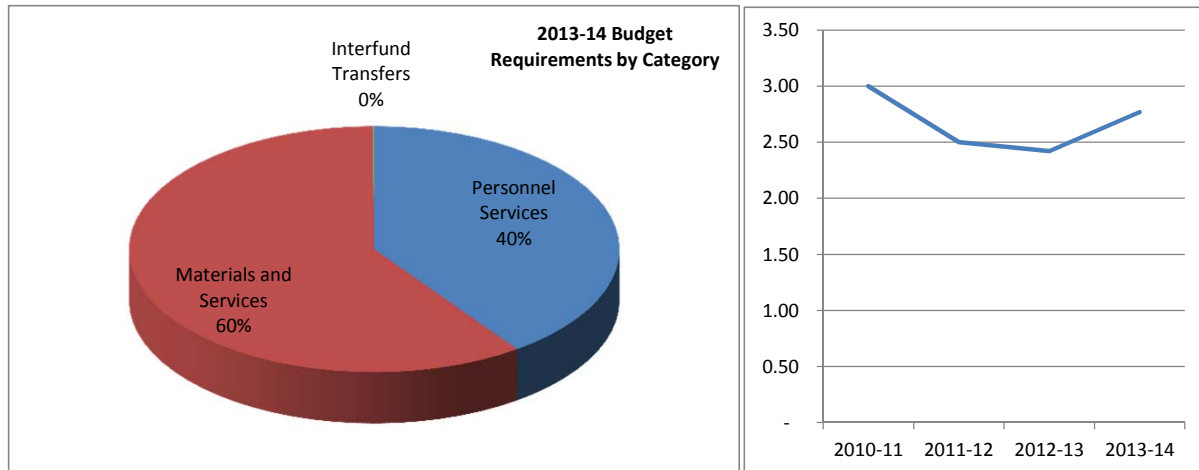
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Personnel Services	146,519	189,909	161,735	199,968
Materials and Services	154,004	166,134	212,566	298,163
Interfund Transfers	627	1,077	-	500
Total Requirements by Budgetary Category	301,150	357,120	374,301	498,631

Requirements by Fund				
General Fund (101)	301,150	357,120	374,301	498,631
Total Requirements by Fund	301,150	357,120	374,301	498,631

Resources by Budgetary Category				
Licenses, Fees and Permits	1,084	1,708	17,465	64,820
Intergovernmental	90,727	42,943	75,903	93,286
Charges for Services	33,535	36,659	17,950	20,755
Fines and Forfeitures	8,871	43,739	-	-
Investment Earnings	-	-	-	500
Interfund Transfers	166,933	232,071	262,983	319,270
Total Resources by Budgetary Category	301,150	357,120	374,301	498,631

Full-Time Employee Equivalents	3.00	2.50	2.42	2.77
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Mandate	Total Cost	Personnel Services	FTE
Tax Collector	498,631	199,968	2.77
Total Mandates	498,631	199,968	2.77



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Tax Collector	Tax Collector	10011360055	0.5000	Non-union	DF11	5	\$0.00	\$34,608.62	\$796.00	\$2,145.73	\$501.82	\$796.00	\$17.23	\$4,650.00	\$43.02	\$10.20	\$5,537.38	\$49,106.00
Tax Collector	Senior Taxation/Finance Analyst	10011360071	0.6250	Non-Union	UF27 - 0.625	5	\$0.00	\$37,477.50	\$861.98	\$2,323.61	\$543.42	\$861.98	\$21.53	\$5,812.50	\$20.88	\$20.40	\$5,996.40	\$53,940.21
Tax Collector	Accounting Tech	10011360800	0.7031	Local 121	LH12	6	\$0.00	\$24,489.14	\$563.25	\$1,518.33	\$355.09	\$563.25	\$24.22	\$6,975.00	\$15.66	\$15.30	\$3,918.26	\$38,437.51
Tax Collector	Accounting Specialist	10011361555	0.9375	Local 121	LH14	7	\$0.00	\$36,644.40	\$842.82	\$2,271.95	\$531.34	\$842.82	\$32.30	\$9,300.00	\$20.88	\$20.40	\$5,863.10	\$56,370.02
Tax Collector	Temporary Help	10011363920	0.0000					\$1,875.00	\$43.13	\$116.25	\$27.19	\$43.13	\$2.48	\$0.00	\$0.00	\$0.00	\$0.00	\$2,107.16
			2.7656				\$0.00	\$135,094.66	\$3,107.18	\$8,375.87	\$1,958.87	\$3,107.18	\$97.76	\$26,737.50	\$100.44	\$66.30	\$21,315.15	\$199,960.90

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 113 - Tax Collector							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	0.00	168.00	4,265.00	13,120.00	8,855.00	208%
34231	Fees - NSF Check	1,084.00	1,540.00	2,700.00	2,200.00	(500.00)	-19%
35030	Foreclosure - Lot Book Search	0.00	0.00	7,500.00	12,000.00	4,500.00	60%
35040	Foreclosure - Proceedings	0.00	0.00	3,000.00	37,500.00	34,500.00	1150%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,084.00	\$1,708.00	\$17,465.00	\$64,820.00	\$47,355.00	271%
IG - Intergovernmental							
33200	A&T Grant	90,726.98	42,943.01	75,903.00	93,286.00	17,383.00	23%
Account Classification Total: IG - Intergovernmental		\$90,726.98	\$42,943.01	\$75,903.00	\$93,286.00	\$17,383.00	23%
CS - Charges for Service							
34035	Fees - For Services	0.00	0.00	8,200.00	6,250.00	(1,950.00)	-24%
34070	Fees - Tax Office	22,210.32	25,722.95	0.00	0.00	0.00	N/A
34080	Fees - Room Tax Admin	10,952.85	10,499.96	9,000.00	14,005.00	5,005.00	56%
34281	Copies	372.32	436.00	750.00	500.00	(250.00)	-33%
Account Classification Total: CS - Charges for Service		\$33,535.49	\$36,658.91	\$17,950.00	\$20,755.00	\$2,805.00	16%
FF - Fines and Forfeitures							
35020	Foreclosure - Publication	8,871.21	43,739.33	0.00	0.00	0.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$8,871.21	\$43,739.33	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	0.00	0.00	0.00	500.00	500.00	N/A
Account Classification Total: IN - Interest		\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	
TI - Interfund Transfers							
36330	Trans - General Non Dept	132,932.50	198,070.71	262,983.00	319,270.00	56,287.00	21%
36760	Trans - Admin Non Dept	34,000.00	34,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$166,932.50	\$232,070.71	\$262,983.00	\$319,270.00	\$56,287.00	21%
Department Total: 113 - Tax Collector		\$301,150.18	\$357,119.96	\$374,301.00	\$498,631.00	\$124,330.00	33%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 113 - Tax Collector							
<u>Expenditures</u>							
PS - Personnel Services							
60055	Tax Collector	18,077.53	42,914.32	33,279.00	34,609.00	1,330.00	4%
60071	Sr Chief Office Deputy	19,870.67	25,040.40	29,982.00	37,478.00	7,496.00	25%
60800	Accounting Tech	30,334.33	32,205.60	23,687.00	24,490.00	803.00	3%
61555	Accounting Specialist	36,231.95	38,411.64	27,646.00	36,645.00	8,999.00	33%
63920	Temporary Help	0.00	0.00	0.00	1,875.00	1,875.00	N/A
63930	FICA	7,575.92	10,121.24	8,766.00	10,335.00	1,569.00	18%
63940	Workmans Compensation Tax	41.96	75.04	91.00	98.00	7.00	8%
63941	Workmans Compensation	0.00	1,140.15	2,636.00	3,108.00	472.00	18%
63950	Medical Insurance	21,400.87	22,459.36	20,250.00	26,738.00	6,488.00	32%
63951	Life Insurance	91.73	102.65	96.00	101.00	5.00	5%
63952	Short Term Disability	56.59	63.37	61.00	67.00	6.00	10%
63960	Retirement - General	10,487.21	13,922.06	12,605.00	21,316.00	8,711.00	69%
63980	Unemployment Compensation	1,990.00	3,272.98	2,636.00	3,108.00	472.00	18%
63990	Cell Phone Allowance	360.00	180.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$146,518.76	\$189,908.81	\$161,735.00	\$199,968.00	\$38,233.00	24%
MS - Material and Services							
44010	Mgmt Travel & Training	809.12	1,837.10	2,000.00	2,000.00	0.00	0%
44040	Staff Travel & Training	0.00	272.25	0.00	0.00	0.00	N/A
44100	Supplies - Office	4,051.96	7,065.59	8,500.00	9,200.00	700.00	8%
44104	Miscellaneous	1,265.00	0.00	750.00	2,200.00	1,450.00	193%
44200	Dues / Fees	3,133.00	110.00	1,100.00	850.00	(250.00)	-23%
44250	Vehicle Fuel	0.00	0.00	1,600.00	1,500.00	(100.00)	-6%
44260	Vehicle Maintenance & Repair	0.00	0.00	708.00	700.00	(8.00)	-1%
44320	Grounds Maintenance & Repair	0.00	0.00	15,000.00	15,000.00	0.00	0%
44520	Legal Fees	0.00	0.00	5,500.00	4,500.00	(1,000.00)	-18%
44640	Telephone	1,289.25	1,179.92	1,170.00	2,200.00	1,030.00	88%
44700	Postage	47,399.48	35,770.93	14,500.00	15,500.00	1,000.00	7%
44710	Publications / Periodicals	0.00	0.00	600.00	500.00	(100.00)	-17%
44720	Legal Notice Publish	83.44	0.00	0.00	925.00	925.00	N/A

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
9700 Transient Room Tax

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	816,492	782,060	658,789	654,063
Interfund Transfers	643,887	617,936	692,211	696,937
Subtotal Current Expenditures	1,460,379	1,399,996	1,351,000	1,351,000
<u>Requirements by Fund</u>				
Transient Room Tax (9700)	1,460,379	1,399,996	1,351,000	1,351,000
Total Requirements by Fund	1,460,379	1,399,996	1,351,000	1,351,000
<u>Resources by Budgetary Category</u>				
Taxes	1,453,389	1,396,913	1,200,000	1,350,000
Licenses, Fees and Permits	-	1,024	500	1,000
Investment Earnings	2,971	2,059	500	-
Beginning Fund Balance	4,020	-	150,000	-
Total Resources by Budgetary Category	1,460,379	1,399,996	1,351,000	1,351,000
<u>Full-Time Employee Equivalents</u>				
	-	-	-	-
<u>Mandate</u>				
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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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9700 - Transient Room Tax							
Department: 160 - Tourism							
<u>Revenues</u>							
OT - Other Taxes							
31500	Taxes - Transient Room	1,453,388.58	1,396,912.79	1,200,000.00	1,350,000.00	150,000.00	13%
Account Classification Total: OT - Other Taxes		\$1,453,388.58	\$1,396,912.79	\$1,200,000.00	\$1,350,000.00	\$150,000.00	13%
LP - Licenses, Fees and Permits							
35070	Fees - Late	0.00	1,023.85	500.00	1,000.00	500.00	100%
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$1,023.85	\$500.00	\$1,000.00	\$500.00	100%
IN - Interest							
39150	Investments - Interest On	2,970.73	2,059.42	500.00	0.00	(500.00)	-100%
Account Classification Total: IN - Interest		\$2,970.73	\$2,059.42	\$500.00	\$0.00	(\$500.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	4,020.04	0.00	150,000.00	0.00	(150,000.00)	-100%
Account Classification Total: FB - Fund Balances		\$4,020.04	\$0.00	\$150,000.00	\$0.00	(\$150,000.00)	-100%
Department Total: 160 - Tourism		\$1,460,379.35	\$1,399,996.06	\$1,351,000.00	\$1,351,000.00	\$0.00	0%
<u>Expenditures</u>							
MS - Material and Services							
45015	Administration Fees	10,952.85	10,499.96	10,500.00	14,005.00	3,505.00	33%
45200	Distribution to District	0.00	0.00	363,733.00	355,947.00	(7,786.00)	-2%
46930	Special Projects Expense	805,539.07	771,559.64	284,556.00	284,111.00	(445.00)	0%
Account Classification Total: MS - Material and Services		\$816,491.92	\$782,059.60	\$658,789.00	\$654,063.00	(\$4,726.00)	-1%
IF - Interfund Transfers							
99038	Trans - Museum Operations	109,528.44	104,999.71	101,137.00	100,275.00	(862.00)	-1%
99039	Trans - Tourism Competitive Grants	127,783.20	122,499.66	117,994.00	116,987.00	(1,007.00)	-1%
99050	Trans - Fairgrounds	406,575.79	390,437.09	473,080.00	479,675.00	6,595.00	1%
Account Classification Total: IF - Interfund Transfers		\$643,887.43	\$617,936.46	\$692,211.00	\$696,937.00	\$4,726.00	1%
Department Total: 160 - Tourism		\$1,460,379.35	\$1,399,996.06	\$1,351,000.00	\$1,351,000.00	\$0.00	0%

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 \$477,500 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 public sale that will take place in April, May or June in any future given sale.

Key issues:

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

Klamath County, Oregon
2013-2014 Budget Financial Presentation
780 Property Sales

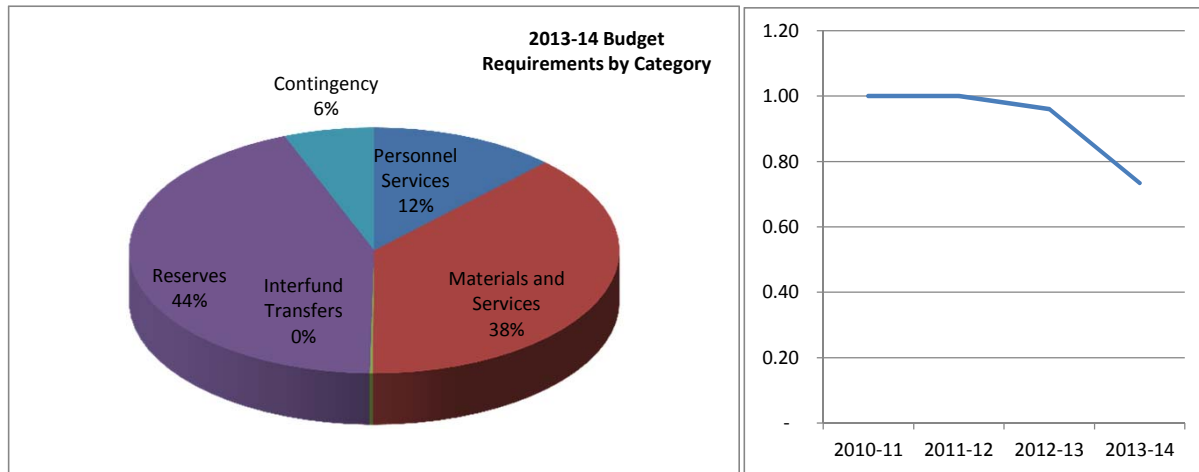
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Personnel Services	79,170	40,338	69,722	61,925
Materials and Services	538,171	276,160	474,278	189,942
Interfund Transfers	6,571	3,577	-	1,000
Subtotal Current Expenditures	623,912	320,075	544,000	252,867
Reserves	-	-	-	220,000
Contingency	-	-	30,000	30,000
Unappropriated Fund Balance	265,493	240,090	-	-
Subtotal Noncurrent Expenditures	265,493	240,090	30,000	250,000
Total Requirements by Budgetary Category	889,405	560,165	574,000	502,867

Requirements by Fund				
Property Sales (604)	889,405	560,165	574,000	502,867
Total Requirements by Fund	889,405	560,165	574,000	502,867

Resources by Budgetary Category				
Licenses, Fees and Permits	13,902	21,746	19,050	26,217
Charges for Services	404,550	204,183	100,500	80,500
Investment Earnings	4,365	1,610	4,300	1,000
Miscellaneous	-	-	150	150
Sale of Capital Assets	122,017	67,133	200,000	145,000
Beginning Fund Balance	344,573	265,493	250,000	250,000
Total Resources by Budgetary Category	889,405	560,165	574,000	502,867

Full-Time Employee Equivalents	1.00	1.00	0.96	0.73
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Mandate	Total Cost	Personnel Services	FTE
Property Sales	502,867	61,925	0.73
Total Mandates	502,867	61,925	0.73



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Tax Collector	Tax Collector	60478060055	0.5000	Non-union	DF11	5	\$0.00	\$34,608.62	\$796.00	\$2,145.73	\$501.82	\$796.00	\$17.23	\$4,650.00	\$43.02	\$10.20	\$5,537.38	\$49,106.00
Tax Collector	Accounting Tech	60478060800	0.2344	Local 121	LH12	6	\$0.00	\$8,164.21	\$187.78	\$506.18	\$118.38	\$187.78	\$8.08	\$2,325.00	\$5.22	\$5.10	\$1,306.27	\$12,813.99
			0.7344				\$0.00	\$42,772.83	\$983.78	\$2,651.92	\$620.21	\$983.78	\$25.30	\$6,975.00	\$48.24	\$15.30	\$6,843.65	\$61,919.99

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
Department: 780 - Property							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32185	Liens - Municipal	576.04	0.00	15,000.00	15,000.00	0.00	0%
32191	Fees - Recording	4,746.00	3,742.00	3,300.00	2,817.00	(483.00)	-15%
35030	Foreclosure - Lot Book Search	8,579.65	18,004.46	750.00	8,400.00	7,650.00	1020%
Account Classification Total: LP - Licenses, Fees and Permits		\$13,901.69	\$21,746.46	\$19,050.00	\$26,217.00	\$7,167.00	38%
CS - Charges for Service							
36442	Payments - PS Contract	404,549.54	204,182.68	100,000.00	80,000.00	(20,000.00)	-20%
36730	Reim - Postage	0.00	0.00	500.00	500.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$404,549.54	\$204,182.68	\$100,500.00	\$80,500.00	(\$20,000.00)	-20%
IN - Interest							
39150	Investments - Interest On	4,364.73	1,610.11	4,300.00	1,000.00	(3,300.00)	-77%
Account Classification Total: IN - Interest		\$4,364.73	\$1,610.11	\$4,300.00	\$1,000.00	(\$3,300.00)	-77%
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	150.00	150.00	0.00	0%
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$150.00	\$150.00	\$0.00	0%
CA - Sale of Capital Assets							
36420	Sales - Property	122,016.68	67,132.93	200,000.00	145,000.00	(55,000.00)	-28%
Account Classification Total: CA - Sale of Capital Assets		\$122,016.68	\$67,132.93	\$200,000.00	\$145,000.00	(\$55,000.00)	-28%
FB - Fund Balances							
31001	Beginning Fund Balance	344,572.52	265,492.81	250,000.00	250,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$344,572.52	\$265,492.81	\$250,000.00	\$250,000.00	\$0.00	0%
Department Total: 780 - Property		\$889,405.16	\$560,164.99	\$574,000.00	\$502,867.00	(\$71,133.00)	-12%

Expenditures

PS - Personnel Services

60055	Tax Collector	0.00	0.00	33,279.00	34,609.00	1,330.00	4%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
Department: 780 - Property							
60580	Property Control Manager	59,376.24	30,312.36	0.00	0.00	0.00	N/A
60800	Accounting Tech	0.00	0.00	7,673.00	8,165.00	492.00	6%
61555	Accounting Specialist	0.00	0.00	8,956.00	0.00	(8,956.00)	-100%
63930	FICA	4,339.57	2,089.39	3,818.00	3,272.00	(546.00)	-14%
63940	Workmans Compensation Tax	17.67	12.07	36.00	26.00	(10.00)	-28%
63941	Workmans Compensation	0.00	114.60	1,148.00	984.00	(164.00)	-14%
63950	Medical Insurance	8,100.00	4,050.00	8,100.00	6,975.00	(1,125.00)	-14%
63951	Life Insurance	24.60	12.55	54.00	49.00	(5.00)	-9%
63952	Short Term Disability	20.40	11.90	20.00	16.00	(4.00)	-20%
63953	VEBA	0.00	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	5,932.72	3,031.20	5,490.00	6,845.00	1,355.00	25%
63980	Unemployment Compensation	1,359.00	704.10	1,148.00	984.00	(164.00)	-14%
Account Classification Total: PS - Personnel Services		\$79,170.20	\$40,338.17	\$69,722.00	\$61,925.00	(\$7,797.00)	-11%

MS - Material and Services

44040	Staff Travel & Training	420.01	539.84	2,000.00	2,000.00	0.00	0%
44080	Office Machine Repairs	0.00	125.00	200.00	200.00	0.00	0%
44100	Supplies - Office	668.99	182.53	1,011.00	1,000.00	(11.00)	-1%
44200	Dues / Fees	40.00	0.00	1,850.00	1,850.00	0.00	0%
44250	Vehicle Fuel	0.00	0.00	1,600.00	2,000.00	400.00	25%
44260	Vehicle Maintenance & Repair	0.00	0.00	750.00	750.00	0.00	0%
44320	Grounds Maintenance & Repair	4,701.98	4,288.03	20,000.00	24,000.00	4,000.00	20%
44640	Telephone	610.51	544.98	770.00	750.00	(20.00)	-3%
44700	Postage	392.02	506.72	500.00	500.00	0.00	0%
44710	Publications / Periodicals	180.00	740.00	450.00	450.00	0.00	0%
44720	Legal Notice Publish	6,849.42	8,989.58	7,500.00	13,486.00	5,986.00	80%
44800	Recording Services	4,704.00	3,964.00	3,300.00	2,817.00	(483.00)	-15%
44805	Lien Payments	576.04	0.00	15,000.00	15,000.00	0.00	0%
44910	Forest Patrol Assessment	5,520.21	5,825.39	8,500.00	10,000.00	1,500.00	18%
44915	Special Assessments	108.97	116.69	500.00	500.00	0.00	0%
45650	Contract Appraisal Services	0.00	0.00	10,000.00	10,000.00	0.00	0%
45801	Miscellaneous	0.00	75.00	150.00	375.00	225.00	150%
46870	Foreclosure Lot Book Search	16,350.00	13,500.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
Department: 780 - Property							
99176	Property Sales Distribution	460,000.00	200,000.00	363,218.00	90,000.00	(273,218.00)	-75%
99755	Risk Management	0.00	0.00	148.00	438.00	290.00	196%
99760	Insurance/Liability	205.00	205.00	242.00	820.00	578.00	239%
99765	Insurance/Workmans Compensation	117.00	39.00	0.00	0.00	0.00	N/A
99770	Internal Services	34,702.00	34,702.00	32,693.00	9,117.00	(23,576.00)	-72%
99780	Space Rent	1,377.00	1,156.00	3,183.00	3,209.00	26.00	1%
99781	Steering Committee Hardware Charge	450.00	450.00	450.00	375.00	(75.00)	-17%
99782	Steering Committee User Charge	198.00	210.00	263.00	305.00	42.00	16%
Account Classification Total: MS - Material and Services		\$538,171.15	\$276,159.76	\$474,278.00	\$189,942.00	(\$284,336.00)	-60%
IF - Interfund Transfers							
99040	Trans - General Fund	6,000.00	0.00	0.00	0.00	0.00	N/A
99177	Trans - Surveyor	0.00	3,000.00	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	0.00	0.00	0.00	1,000.00	1,000.00	N/A
99783	Trans - Phones	71.00	77.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	500.00	500.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$6,571.00	\$3,577.00	\$0.00	\$1,000.00	\$1,000.00	
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	30,000.00	30,000.00	0.00	0%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	0.00	220,000.00	220,000.00	N/A
99981	Unappropriated Fund Balance	265,492.81	240,090.06	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$265,492.81	\$240,090.06	\$0.00	\$220,000.00	\$220,000.00	0%
Department Total: 780 - Property		\$889,405.16	\$560,164.99	\$574,000.00	\$502,867.00	(\$71,133.00)	-12%
Fund Revenue	Total: 604 - Property Sales	\$889,405.16	\$560,164.99	\$574,000.00	\$502,867.00	(\$71,133.00)	-12%
Fund Expenditure	Total: 604 - Property Sales	\$889,405.16	\$560,164.99	\$574,000.00	\$502,867.00	(\$71,133.00)	-12%

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.

Tom Mallams, Commissioner Position #1

- Bly Community Action Team
- Central Community Action Team- Chiloquin
- Natural Resources – Water & Storage
- Soil & Water
- Ore/Cal RC&D - Oregon-California Resource Conservation and Development Council
- Association of Oregon Counties – AOC
- National Association of Counties – NACo
- Veteran's Advisory Board
- SCOEDD – South Central Oregon Economic Development District
- ACT - Area Commission on Transportation
- TEAM Klamath

Dennis Linthicum, Commissioner Position #2

- Chemult Community Action Team
- Rocky Point Community Action Team
- O & C Board (Oregon & California Lands)
- Natural Resources – Forest Service – Bureau of Land Management
- LPSCC- Local Public Safety Coordinating Council
- KCEDA – Klamath County Economic Development Association
- ACT / SubACT- Area Commission on Transportation
- Education
- Housing
- SCOEDD – South Central Oregon Economic Development District
- Natural Resources Advisory Committee

- Mental Health Advisory Board
- SCOEDD – South Central Oregon Economic Development District
- SOCEA – Southern Oregon Clean Energy Association
- The Oregon Consortium
- RWIB – Regional Workforce Investment Board

James Bellet, Commissioner Position #3

- Crescent/Gilchrist Community Action Team
- Crescent Lake Junction Community Action Team
- Natural Resources - Agriculture
- Association of Oregon Counties – AOC
- National Association of Counties NACo
- Chamber of Commerce
- Discover Klamath / Tourism
- SCOEDD – South Central Oregon Economic Development District
- ACT- Area Commission on Transportation
- Public Safety Advisory Committee
- Roads Advisory
- Ambulance Advisory

Successes and Challenges:

Challenges:

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

Successes:

- Air Quality Contingency Plans – ODEQ and EPA consortium
- County Withdrawal from KBRA and KHSA agreements
- O&C Land Trust legislative initiative and the potential for a nationwide model for Public Land Management through trust relationships.
- New liaison relationships among Commissioners and Departments

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	\$342,913
Budget Change	2% increase to Personnel Services
	\$15,000 decrease in Materials and Services - Travel
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 2013-14:

- Improve and maintain the County budget and work toward stabilizing county funding.
- Unfunded mandates
- Secured Rural Schools (SRS) / Payment-In-Lieu of Taxes (PILT)
- Public Safety Policy issues
- Natural Resource Policy issues
- Planning and Land-Use Policy issues
- Air Quality and Water Quality Policy issues
- Ensure healthy liaison department and service level objectives

Klamath County, Oregon
2013-2014 Budget Financial Presentation
161 Commissioners

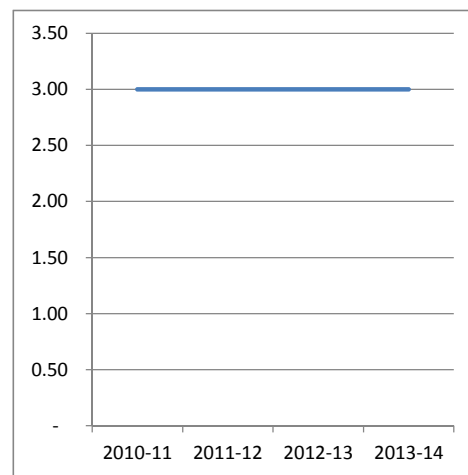
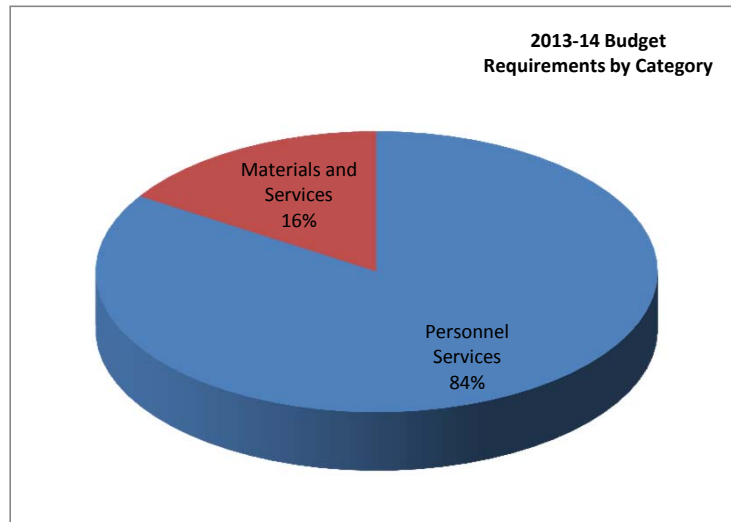
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Personnel Services	268,895	269,627	276,880	290,897
Materials and Services	51,425	48,030	61,289	55,316
Interfund Transfers	141	231	-	-
Subtotal Current Expenditures	320,461	317,887	338,169	346,213
Unappropriated Fund Balance	2,270	2,683	-	-
Subtotal Noncurrent Expenditures	2,270	2,683	-	-
Total Requirements by Budgetary Category	322,732	320,570	338,169	346,213

Requirements by Fund				
General Fund (101)	320,461	317,887	335,669	342,913
Ambulance Advisory Training (9321)	2,270	2,683	2,500	3,300
Total Requirements by Fund	322,732	320,570	338,169	346,213

Resources by Budgetary Category				
Investment Earnings	17	13	-	-
Contributions and Donations	700	400	500	500
Interfund Transfers	320,461	317,255	335,669	342,913
Licenses, Fees and Permits	-	632	-	-
Beginning Fund Balance	1,554	2,270	2,000	2,800
Total Resources by Budgetary Category	322,732	320,570	338,169	346,213

Full-Time Employee Equivalents	3.00	3.00	3.00	3.00
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Mandate	Total Cost	Personnel Services	FTE
Commissioners	346,213	290,897	3.00
Total Mandates	346,213	290,897	3.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KWCWCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Board of County Commissioners	Commissioner	10016160010	1.0000	Non-Union	CO01	1	\$1,440.00	\$69,508.00	\$0.000	\$4,309.50	\$1,007.87	\$1,598.68	\$34.45	\$9,300.00	\$86.04	\$0.00	\$11,121.28	\$96,965.82
Board of County Commissioners	Commissioner	10016160010	1.0000	Non-Union	CO01	1	\$1,440.00	\$69,508.00	\$0.000	\$4,309.50	\$1,007.87	\$1,598.68	\$34.45	\$9,300.00	\$86.04	\$0.00	\$11,121.28	\$96,965.82
Board of County Commissioners	Commissioner	10016160010	1.0000	Non-Union	CO01	1	\$1,440.00	\$69,508.00	\$0.000	\$4,309.50	\$1,007.87	\$1,598.68	\$34.45	\$9,300.00	\$86.04	\$0.00	\$11,121.28	\$96,965.82
			3.0000				\$4,320.00	\$208,524.00	\$0.00	\$12,928.49	\$3,023.60	\$4,796.05	\$103.36	\$27,900.00	\$258.12	\$0.00	\$33,363.84	\$290,897.45

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 161 - Commissioners							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32168	Fees - Vacation	0.00	632.00	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$632.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	155,158.28	153,221.34	178,635.00	342,913.00	164,278.00	92%
36760	Trans - Admin Non Dept	165,303.00	163,034.00	157,034.00	0.00	(157,034.00)	-100%
37462	Trans - Economic Develop	0.00	1,000.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$320,461.28	\$317,255.34	\$335,669.00	\$342,913.00	\$7,244.00	2%
Department Total: 161 - Commissioners		\$320,461.28	\$317,887.34	\$335,669.00	\$342,913.00	\$7,244.00	2%
<u>Expenditures</u>							
PS - Personnel Services							
60010	Commissioner	204,487.95	204,264.50	204,204.00	204,204.00	0.00	0%
63930	FICA	14,995.46	15,688.00	15,952.00	15,952.00	0.00	0%
63940	Workmans Compensation Tax	63.26	84.69	112.00	103.00	(9.00)	-8%
63941	Workmans Compensation	0.00	1,527.84	4,796.00	4,796.00	0.00	0%
63950	Medical Insurance	24,300.00	22,627.36	24,300.00	27,900.00	3,600.00	15%
63951	Life Insurance	301.32	261.72	258.00	258.00	0.00	0%
63952	Short Term Disability	8.50	0.00	0.00	0.00	0.00	N/A
63960	Retirement - General	20,823.46	20,852.64	22,938.00	33,364.00	10,426.00	45%
63990	Cell Phone Allowance	3,915.00	4,320.00	4,320.00	4,320.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$268,894.95	\$269,626.75	\$276,880.00	\$290,897.00	\$14,017.00	5%
MS - Material and Services							
44011	Mgmt Travel & Training # 1	6,851.38	6,356.92	10,000.00	5,000.00	(5,000.00)	-50%
44012	Mgmt Travel & Training # 2	6,787.77	5,090.74	11,173.00	5,000.00	(6,173.00)	-55%
44013	Mgmt Travel & Training # 3	6,954.91	8,659.08	8,827.00	5,000.00	(3,827.00)	-43%
44100	Supplies - Office	2,100.93	2.35	0.00	0.00	0.00	N/A
44595	Videotaping Expense	0.00	4.99	0.00	0.00	0.00	N/A
44640	Telephone	1,874.32	1,466.68	1,100.00	1,700.00	600.00	55%

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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 applications, marriage license applications, domestic partnership filings and property tax appeals.

Mandated Services:

Clerk -- Elections

- **Conduct elections in the county**--including federal, state, county, incorporated cities, and special district elections (ORS 246.200)
 - ✓ Register all individuals who properly complete & submit a voter registration
 - ✓ Maintain the voter register & address library
 - ✓ Establish precincts
 - ✓ Prepare ballots
 - ✓ Mail ballots to all qualified electors
 - ✓ Receive and process voted ballots
 - ✓ Certify election results
 - ✓ Accept and verify, for statutory and constitutional requirements, candidate nomination filings
 - ✓ Accept, verify for statutory and constitutional requirements, approve to circulate, and verify signatures on initiative, referendum, and recall petitions

Clerk – Recording

- **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, whether electronically or as a hard copy, 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 entered into our electronic system (either scanned or submitted electronically) and microfilm is later produced for required archival storage.

- **Process Board of Property Tax Appeals** (ORS 309.020)
- **Issue Marriage Licenses & File 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 of the Klamath County Clerk's Office 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 (per 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 and processes to increase efficiency and cost-effectiveness. We implemented e-recording in Klamath County in the fall of 2012, and it has been very well received—by both customers and staff.

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. The 2013 legislative session has nearly 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:

FY 11/12	FY 10/11	
16,350	17,406	Real Property Recordings (every document is numbered, scanned and indexed by type of document, parties involved, and legal description)
54,298	52,418	Pages in Recorded Documents
433	457	Marriage Licenses & Domestic Partnerships (much time is also spent answering questions from customers at the counter and on the phone about license requirements)
4,592	3,463	Voter Registrations Received Updating Information (after updating the information, postcards are mailed to every voter showing the updates as required by statute)
1,745	1,493	New Voter Registrations (after entering and verifying each new voter, postcards are mailed to the elector)
1,233	1,521	Number of Voters Moved to Inactive Status (processing of undeliverable ballots and individual voter notices)
1,425	1,300	Number of Voters Moved to Cancelled Status (processing of death notices and notices received from other states)
76	7	Property Tax Appeals Hearings (many more were handled and settled prior to the hearing)
59	59	Special Districts (we conduct the elections for these districts, for director positions and/or measures)
5	5	Incorporated Cities for which we administer elections
185	177	Notarizations Performed
275	248	Passports Processed
6	6	Number of Entities Provided Daily Digital Images of Recorded Documents (generates revenue of \$18,000 annually)

Budget Overview:

To develop the Clerk's budget each year, the number of known elections is first determined. There are four set election dates every year:

- (a) The second Tuesday in March;
- (b) The third Tuesday in May;
- (c) The third Tuesday in September;
- (d) The first Tuesday after the first Monday in 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 six 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/\$1,500 per month/\$18,000 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

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

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.

Significant Changes:

<p><u>Revenue</u></p> <p>Election Reimbursement</p>	<p>Decrease 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 12-13 \$30,000</p>	<p>FY 13-14 \$2,500</p>
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The Clerk’s Office has had up to 7.6 FTEs at different times 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 help that was required to administer the elections that year and process recordings 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 2013-2014 fiscal year, there will be at the least a May Gubernatorial primary 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 several years and were able to correct and complete the project this past year.

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, 77 books total. As the remaining books continue to age (several hundred books), this will be an ongoing project.

Klamath County, Oregon
2013-2014 Budget Financial Presentation
162 Clerk

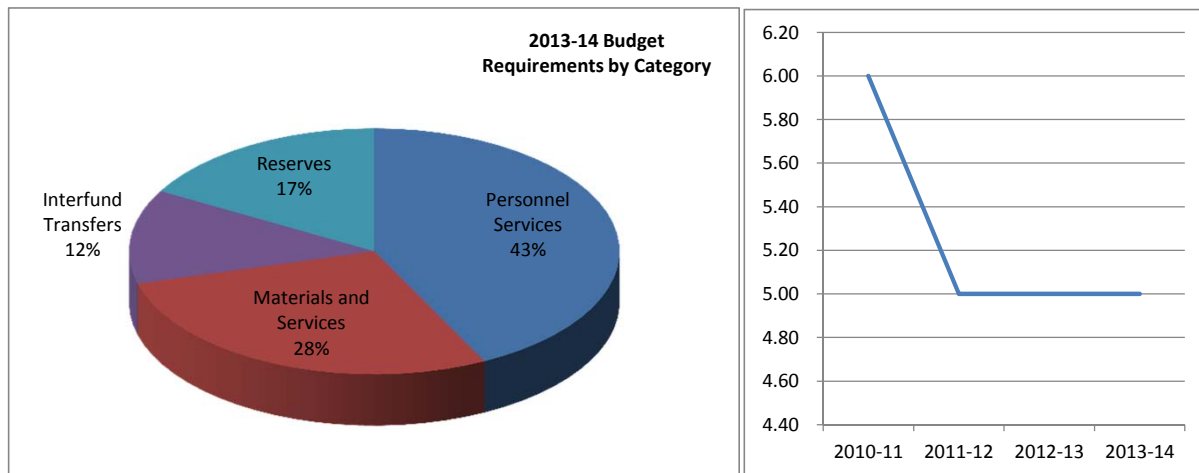
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Personnel Services	319,838	285,812	324,587	343,658
Materials and Services	242,717	237,163	237,277	227,503
Debt Service	8,012	107,524	-	-
Interfund Transfers	770	6,952	-	99,921
Subtotal Current Expenditures	571,337	637,451	561,864	671,082
Reserves	-	-	105,621	136,122
Unappropriated Fund Balance	90,358	112,863	-	-
Subtotal Noncurrent Expenditures	90,358	112,863	105,621	136,122
Total Requirements by Budgetary Category	661,695	750,313	667,485	807,204

Requirements by Fund				
General Fund (101)	570,532	637,040	559,364	670,082
Clerk 5% Storage Fund (9305)	80,646	102,704	100,761	125,104
Clerk Overpayment Fund (9334)	10,516	10,569	7,360	12,018
Total Requirements by Fund	661,695	750,313	667,485	807,204

Resources by Budgetary Category				
Licenses, Fees and Permits	348,940	350,496	337,351	375,953
Intergovernmental	3,986	9,942	2,513	2,275
Charges for Services	52,055	21,440	44,000	20,320
Investment Earnings	715	500	-	18
Interfund Transfers	176,872	277,578	192,561	289,334
Beginning Fund Balance	79,128	90,358	91,060	119,304
Total Resources by Budgetary Category	661,695	750,313	667,485	807,204

Full-Time Employee Equivalents	6.00	5.00	5.00	5.00
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Mandate	Total Cost	Personnel Services	FTE
Clerk - Elections	292,654	343,658	5.00
Clerk - Recording	514,550	-	-
Total Mandates	807,204	343,658	5.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
Clerk/Elections	County Clerk	10016216360030	0.6000	Non-Union	CL01	1	\$540.00	\$39,094.80	\$0.00	\$2,423.88	\$566.87	\$899.18	\$20.67	\$5,580.00	\$51.63	\$0.00	\$6,255.17	\$54,892.20
Clerk/Elections	Chief Deputy Clerk	10016216360210	0.5000	Non-Union	UF25	2	\$0.00	\$24,634.41	\$566.59	\$1,527.33	\$357.20	\$566.59	\$17.23	\$4,650.00	\$10.44	\$10.20	\$3,941.51	\$36,281.50
Clerk/Elections	Election Specialist	10016216360606	1.0000	Local 121	LH14	4	\$0.00	\$35,725.20	\$821.68	\$2,214.96	\$518.02	\$821.68	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,716.03	\$55,193.30
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$8,950.00	\$205.85	\$554.90	\$129.78	\$205.85	\$16.50	\$0.00	\$0.00	\$0.00	\$0.00	\$10,062.88
			2.1000				\$540.00	\$108,404.41	\$1,594.12	\$6,721.07	\$1,571.86	\$2,493.30	\$68.85	\$19,530.00	\$82.95	\$30.60	\$15,912.71	\$156,429.88
Clerk/Recording	County Clerk	10016216460030	0.4000	Non-Union	CL01	1	\$360.00	\$26,063.20	\$0.00	\$1,615.92	\$377.92	\$599.45	\$13.78	\$3,720.00	\$34.41	\$0.00	\$4,170.11	\$36,594.79
Clerk/Recording	Chief Deputy Clerk	10016216460210	0.5000	Non-Union	UF25	2	\$0.00	\$24,634.41	\$566.59	\$1,527.33	\$357.20	\$566.59	\$17.23	\$4,650.00	\$10.44	\$10.20	\$3,941.51	\$36,281.50
Clerk/Recording	Recording Specialist	10016216460605	1.0000	Local 121	LH14	7	\$0.00	\$39,087.36	\$899.01	\$2,423.42	\$566.77	\$899.01	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,253.98	\$59,505.27
Clerk/Recording	Sr. Indexing Specialist	10016216460607	1.0000	Local 121	LH12	7	\$0.00	\$35,454.24	\$815.45	\$2,198.16	\$514.09	\$815.45	\$34.45	\$9,300.00	\$20.88	\$20.40	\$5,672.66	\$54,845.79
			2.9000				\$360.00	\$125,239.21	\$2,281.05	\$7,764.83	\$1,815.97	\$2,880.50	\$99.91	\$26,970.00	\$86.61	\$51.00	\$20,038.27	\$187,227.36

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	11,400.00	10,625.00	10,000.00	10,500.00	500.00	5%
34040	Fees - Clerk General	320,248.06	315,744.72	310,000.00	344,613.00	34,613.00	11%
34041	Recording Debit Holding	3,101.50	1,819.75	0.00	0.00	0.00	N/A
34231	Fees - NSF Check	40.00	60.00	40.00	40.00	0.00	0%
36262	Fees - Surveyor	2,830.25	2,830.50	3,000.00	3,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$337,619.81	\$331,079.97	\$323,040.00	\$358,153.00	\$35,113.00	11%
IG - Intergovernmental							
33200	A&T Grant	3,985.79	4,320.83	2,513.00	2,275.00	(238.00)	-9%
33405	Grants	0.00	5,621.52	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$3,985.79	\$9,942.35	\$2,513.00	\$2,275.00	(\$238.00)	-9%
CS - Charges for Service							
32015	Passports	6,200.00	8,225.00	6,000.00	7,000.00	1,000.00	17%
34500	Fees - Lien Docket	10,985.00	9,875.50	8,000.00	10,000.00	2,000.00	25%
34510	Reimb - Election	34,869.91	3,339.01	30,000.00	2,500.00	(27,500.00)	-92%
34511	Fees - Filing	0.00	0.00	0.00	500.00	500.00	N/A
34512	Election Reports	0.00	0.00	0.00	320.00	320.00	N/A
Account Classification Total: CS - Charges for Service		\$52,054.91	\$21,439.51	\$44,000.00	\$20,320.00	(\$23,680.00)	-54%
TI - Interfund Transfers							
36330	Trans - General Non Dept	173,871.88	274,577.91	189,811.00	189,413.00	(398.00)	0%
39026	Trans - Surveyor	3,000.00	0.00	0.00	0.00	0.00	N/A
39042	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
Account Classification Total: TI - Interfund Transfers		\$176,871.88	\$274,577.91	\$189,811.00	\$289,334.00	\$99,523.00	52%
Department Total: 162 - Clerk		\$570,532.39	\$637,039.74	\$559,364.00	\$670,082.00	\$110,718.00	20%

Expenditures

PS - Personnel Services

60030	Clerk	61,045.15	64,258.08	64,258.00	64,258.00	0.00	0%
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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
60071	Sr Chief Office Deputy	66,513.53	0.00	0.00	0.00	0.00	N/A
60210	Chief Office Deputy	0.00	30,726.00	42,390.00	49,268.00	6,878.00	16%
60605	Recording Specialist	34,232.43	38,810.88	38,938.00	39,087.00	149.00	0%
60606	Election Specialist	35,365.33	33,564.16	34,217.00	35,725.00	1,508.00	4%
60607	Senior Indexing Specialist	30,010.73	34,016.42	35,236.00	35,454.00	218.00	1%
63900	Overtime	786.04	0.00	0.00	0.00	0.00	N/A
63923	Temp Help Election	8,721.63	7,035.80	16,896.00	8,950.00	(7,946.00)	-47%
63930	FICA	17,035.64	15,546.76	17,811.00	17,873.00	62.00	0%
63940	Workmans Compensation Tax	100.82	132.11	222.00	189.00	(33.00)	-15%
63941	Workmans Compensation	0.00	1,569.50	5,355.00	5,374.00	19.00	0%
63950	Medical Insurance	39,526.82	35,176.89	40,500.00	46,500.00	6,000.00	15%
63951	Life Insurance	196.89	165.14	171.00	170.00	(1.00)	-1%
63952	Short Term Disability	79.98	74.80	82.00	82.00	0.00	0%
63960	Retirement - General	20,831.37	20,227.35	23,754.00	35,952.00	12,198.00	51%
63980	Unemployment Compensation	4,841.70	3,608.41	3,857.00	3,876.00	19.00	0%
63990	Cell Phone Allowance	550.00	900.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$319,838.06	\$285,812.30	\$324,587.00	\$343,658.00	\$19,071.00	6%

MS - Material and Services

44010	Mgmt Travel & Training	5,188.59	3,773.07	4,000.00	4,500.00	500.00	13%
44040	Staff Travel & Training	923.88	1,208.26	1,500.00	2,500.00	1,000.00	67%
44091	Oper Exp - Board of Equalization	0.00	36.40	50.00	20.00	(30.00)	-60%
44094	Book Restoration	9,052.03	6,791.03	9,800.00	5,000.00	(4,800.00)	-49%
44100	Supplies - Office	2,959.27	4,708.47	3,900.00	4,000.00	100.00	3%
44101	Office Sup-Board of Equalization	7.65	0.00	20.00	0.00	(20.00)	-100%
44110	Supplies - Other	49,496.89	44,856.76	39,100.00	25,000.00	(14,100.00)	-36%
44115	Computer Equipment	0.00	5,657.26	0.00	0.00	0.00	N/A
44200	Dues / Fees	360.00	500.00	600.00	1,200.00	600.00	100%
44570	Fees for Service	15,366.56	13,260.30	11,000.00	14,000.00	3,000.00	27%
44640	Telephone	1,951.24	1,866.06	2,000.00	2,000.00	0.00	0%
44650	Rent	0.00	0.00	0.00	0.00	0.00	N/A
44700	Postage	12,142.30	12,266.28	12,000.00	15,500.00	3,500.00	29%
44720	Legal Notice Publish	1,846.01	1,545.66	1,500.00	2,000.00	500.00	33%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	11,400.00	10,625.00	10,000.00	0.00	(10,000.00)	-100%
34040	Fees - Clerk General	320,248.06	315,744.72	310,000.00	0.00	(310,000.00)	-100%
34041	Recording Debit Holding	3,101.50	1,819.75	0.00	0.00	0.00	N/A
34231	Fees - NSF Check	40.00	60.00	40.00	0.00	(40.00)	-100%
36262	Fees - Surveyor	2,830.25	2,830.50	3,000.00	0.00	(3,000.00)	-100%
Account Classification Total: LP - Licenses, Fees and Permits		\$337,619.81	\$331,079.97	\$323,040.00	\$0.00	(\$323,040.00)	-100%
IG - Intergovernmental							
33200	A&T Grant	3,985.79	4,320.83	2,513.00	0.00	(2,513.00)	-100%
33405	Grants	0.00	5,621.52	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$3,985.79	\$9,942.35	\$2,513.00	\$0.00	(\$2,513.00)	-100%
CS - Charges for Service							
32015	Passports	6,200.00	8,225.00	6,000.00	0.00	(6,000.00)	-100%
34500	Fees - Lien Docket	10,985.00	9,875.50	8,000.00	0.00	(8,000.00)	-100%
34510	Reimb - Election	34,869.91	3,339.01	30,000.00	0.00	(30,000.00)	-100%
Account Classification Total: CS - Charges for Service		\$52,054.91	\$21,439.51	\$44,000.00	\$0.00	(\$44,000.00)	-100%
TI - Interfund Transfers							
36330	Trans - General Non Dept	173,871.88	274,577.91	189,811.00	0.00	(189,811.00)	-100%
39026	Trans - Surveyor	3,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$176,871.88	\$274,577.91	\$189,811.00	\$0.00	(\$189,811.00)	-100%
Department Total: 162 - Clerk		\$570,532.39	\$637,039.74	\$559,364.00	\$0.00	(\$559,364.00)	-100%
<u>Expenditures</u>							
PS - Personnel Services							
60030	Clerk	61,045.15	64,258.08	64,258.00	0.00	(64,258.00)	-100%
60071	Sr Chief Office Deputy	66,513.53	0.00	0.00	0.00	0.00	N/A
60210	Chief Office Deputy	0.00	30,726.00	42,390.00	0.00	(42,390.00)	-100%
60605	Recording Specialist	34,232.43	38,810.88	38,938.00	0.00	(38,938.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
60606	Election Specialist	35,365.33	33,564.16	34,217.00	0.00	(34,217.00)	-100%
60607	Senior Indexing Specialist	30,010.73	34,016.42	35,236.00	0.00	(35,236.00)	-100%
63923	Temp Help Election	8,721.63	7,035.80	16,896.00	0.00	(16,896.00)	-100%
63930	FICA	17,035.64	15,546.76	17,811.00	0.00	(17,811.00)	-100%
63940	Workmans Compensation Tax	100.82	132.11	222.00	0.00	(222.00)	-100%
63941	Workmans Compensation	0.00	1,569.50	5,355.00	0.00	(5,355.00)	-100%
63950	Medical Insurance	39,526.82	35,176.89	40,500.00	0.00	(40,500.00)	-100%
63951	Life Insurance	196.89	165.14	171.00	0.00	(171.00)	-100%
63952	Short Term Disability	79.98	74.80	82.00	0.00	(82.00)	-100%
63960	Retirement - General	20,831.37	20,227.35	23,754.00	0.00	(23,754.00)	-100%
63980	Unemployment Compensation	4,841.70	3,608.41	3,857.00	0.00	(3,857.00)	-100%
63990	Cell Phone Allowance	550.00	900.00	900.00	0.00	(900.00)	-100%
Account Classification Total: PS - Personnel Services		\$319,838.06	\$285,812.30	\$324,587.00	\$0.00	(\$324,587.00)	-100%

MS - Material and Services

44010	Mgmt Travel & Training	5,188.59	3,773.07	4,000.00	0.00	(4,000.00)	-100%
44040	Staff Travel & Training	923.88	1,208.26	1,500.00	0.00	(1,500.00)	-100%
44091	Oper Exp - Board of Equalization	0.00	36.40	50.00	0.00	(50.00)	-100%
44094	Book Restoration	9,052.03	6,791.03	9,800.00	0.00	(9,800.00)	-100%
44100	Supplies - Office	2,959.27	4,708.47	3,900.00	0.00	(3,900.00)	-100%
44101	Office Sup-Board of Equalization	7.65	0.00	20.00	0.00	(20.00)	-100%
44110	Supplies - Other	49,496.89	44,856.76	39,100.00	0.00	(39,100.00)	-100%
44115	Computer Equipment	0.00	5,657.26	0.00	0.00	0.00	N/A
44200	Dues / Fees	360.00	500.00	600.00	0.00	(600.00)	-100%
44570	Fees for Service	15,366.56	13,260.30	11,000.00	0.00	(11,000.00)	-100%
44640	Telephone	1,951.24	1,866.06	2,000.00	0.00	(2,000.00)	-100%
44700	Postage	12,142.30	12,266.28	12,000.00	0.00	(12,000.00)	-100%
44720	Legal Notice Publish	1,846.01	1,545.66	1,500.00	0.00	(1,500.00)	-100%
44830	Maintenance Contracts	30,847.91	29,891.62	32,527.00	0.00	(32,527.00)	-100%
45020	Contract Services	0.00	610.00	0.00	0.00	0.00	N/A
46160	Microfilm / Microfiche	0.00	0.00	3,400.00	0.00	(3,400.00)	-100%
99755	Risk Management	0.00	0.00	1,776.00	0.00	(1,776.00)	-100%
99760	Insurance/Liability	1,787.00	1,787.00	2,892.00	0.00	(2,892.00)	-100%
99765	Insurance/Workmans Compensation	572.00	190.68	0.00	0.00	0.00	N/A
99770	Internal Services	72,394.00	72,394.00	72,394.00	0.00	(72,394.00)	-100%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
Sub Department: 163 - Elections							
<u>Revenues</u>							
CS - Charges for Service							
34510	Reimb - Election	0.00	0.00	0.00	2,500.00	2,500.00	N/A
34511	Fees - Filing	0.00	0.00	0.00	500.00	500.00	N/A
34512	Election Reports	0.00	0.00	0.00	320.00	320.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$3,320.00	\$3,320.00	
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	0.00	189,413.00	189,413.00	N/A
39042	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$289,334.00	\$289,334.00	
Sub Department Total: 163 - Elections		\$0.00	\$0.00	\$0.00	\$292,654.00	\$292,654.00	
Department Total: 162 - Clerk		\$0.00	\$0.00	\$0.00	\$292,654.00	\$292,654.00	
<u>Expenditures</u>							
PS - Personnel Services							
60030	Clerk	0.00	0.00	0.00	38,555.00	38,555.00	N/A
60210	Chief Office Deputy	0.00	0.00	0.00	24,634.00	24,634.00	N/A
60606	Election Specialist	0.00	0.00	0.00	35,725.00	35,725.00	N/A
63923	Temp Help Election	0.00	0.00	0.00	8,950.00	8,950.00	N/A
63930	FICA	0.00	0.00	0.00	8,293.00	8,293.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	89.00	89.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	2,493.00	2,493.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	19,530.00	19,530.00	N/A
63951	Life Insurance	0.00	0.00	0.00	83.00	83.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	31.00	31.00	N/A
63960	Retirement - General	0.00	0.00	0.00	15,913.00	15,913.00	N/A
63980	Unemployment Compensation	0.00	0.00	0.00	1,595.00	1,595.00	N/A
63990	Cell Phone Allowance	0.00	0.00	0.00	540.00	540.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$156,431.00	\$156,431.00	

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
Sub Department: 164 - Recording							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	0.00	0.00	0.00	10,500.00	10,500.00	N/A
34040	Fees - Clerk General	0.00	0.00	0.00	344,613.00	344,613.00	N/A
34231	Fees - NSF Check	0.00	0.00	0.00	40.00	40.00	N/A
36262	Fees - Surveyor	0.00	0.00	0.00	3,000.00	3,000.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$0.00	\$0.00	\$358,153.00	\$358,153.00	
IG - Intergovernmental							
33200	A&T Grant	0.00	0.00	0.00	2,275.00	2,275.00	N/A
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$0.00	\$2,275.00	\$2,275.00	
CS - Charges for Service							
32015	Passports	0.00	0.00	0.00	7,000.00	7,000.00	N/A
34500	Fees - Lien Docket	0.00	0.00	0.00	10,000.00	10,000.00	N/A
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$0.00	\$17,000.00	\$17,000.00	
Sub Department Total: 164 - Recording		\$0.00	\$0.00	\$0.00	\$377,428.00	\$377,428.00	
<u>Expenditures</u>							
PS - Personnel Services							
60030	Clerk	0.00	0.00	0.00	25,703.00	25,703.00	N/A
60210	Chief Office Deputy	0.00	0.00	0.00	24,634.00	24,634.00	N/A
60605	Recording Specialist	0.00	0.00	0.00	39,087.00	39,087.00	N/A
60607	Senior Indexing Specialist	0.00	0.00	0.00	35,454.00	35,454.00	N/A
63930	FICA	0.00	0.00	0.00	9,580.00	9,580.00	N/A
63940	Workmans Compensation Tax	0.00	0.00	0.00	100.00	100.00	N/A
63941	Workmans Compensation	0.00	0.00	0.00	2,881.00	2,881.00	N/A
63950	Medical Insurance	0.00	0.00	0.00	26,970.00	26,970.00	N/A
63951	Life Insurance	0.00	0.00	0.00	87.00	87.00	N/A
63952	Short Term Disability	0.00	0.00	0.00	51.00	51.00	N/A
63960	Retirement - General	0.00	0.00	0.00	20,039.00	20,039.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 162 - Clerk							
Sub Department: 164 - Recording							
63980	Unemployment Compensation	0.00	0.00	0.00	2,281.00	2,281.00	N/A
63990	Cell Phone Allowance	0.00	0.00	0.00	360.00	360.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$0.00	\$187,227.00	\$187,227.00	
 MS - Material and Services							
44010	Mgmt Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44040	Staff Travel & Training	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44091	Oper Exp - Board of Equalization	0.00	0.00	0.00	20.00	20.00	N/A
44094	Book Restoration	0.00	0.00	0.00	5,000.00	5,000.00	N/A
44100	Supplies - Office	0.00	0.00	0.00	4,000.00	4,000.00	N/A
44200	Dues / Fees	0.00	0.00	0.00	900.00	900.00	N/A
44570	Fees for Service	0.00	0.00	0.00	3,000.00	3,000.00	N/A
44640	Telephone	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44700	Postage	0.00	0.00	0.00	500.00	500.00	N/A
44830	Maintenance Contracts	0.00	0.00	0.00	13,278.00	13,278.00	N/A
46160	Microfilm / Microfiche	0.00	0.00	0.00	2,000.00	2,000.00	N/A
99755	Risk Management	0.00	0.00	0.00	932.00	932.00	N/A
99760	Insurance/Liability	0.00	0.00	0.00	1,745.00	1,745.00	N/A
99770	Internal Services	0.00	0.00	0.00	35,808.00	35,808.00	N/A
99780	Space Rent	0.00	0.00	0.00	15,734.00	15,734.00	N/A
99781	Steering Committee Hardware Charge	0.00	0.00	0.00	3,225.00	3,225.00	N/A
99782	Steering Committee User Charge	0.00	0.00	0.00	1,138.00	1,138.00	N/A
Account Classification Total: MS - Material and Services		\$0.00	\$0.00	\$0.00	\$90,280.00	\$90,280.00	
 IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$99,921.00	\$99,921.00	
Sub Department Total: 164 - Recording		\$0.00	\$0.00	\$0.00	\$377,428.00	\$377,428.00	
Fund Revenue	Total: 100 - General Fund	\$0.00	\$0.00	\$0.00	\$377,428.00	\$377,428.00	0.00

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9334 - Clerk Overpay (Refunds)							
Department: 162 - Clerk							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	1,233.95	840.50	300.00	1,000.00	700.00	233%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,233.95	\$840.50	\$300.00	\$1,000.00	\$700.00	233%
IN - Interest							
39150	Investments - Interest On	4.24	17.15	0.00	18.00	18.00	N/A
Account Classification Total: IN - Interest		\$4.24	\$17.15	\$0.00	\$18.00	\$18.00	
FB - Fund Balances							
31001	Beginning Fund Balance	9,278.22	9,711.41	7,060.00	11,000.00	3,940.00	56%
Account Classification Total: FB - Fund Balances		\$9,278.22	\$9,711.41	\$7,060.00	\$11,000.00	\$3,940.00	56%
Department Total: 162 - Clerk		\$10,516.41	\$10,569.06	\$7,360.00	\$12,018.00	\$4,658.00	63%
<u>Expenditures</u>							
Department: 162 - Clerk							
MS - Material and Services							
44104	Miscellaneous	805.00	411.00	0.00	0.00	0.00	N/A
45800	Refunds	0.00	0.00	2,500.00	1,000.00	(1,500.00)	-60%
Account Classification Total: MS - Material and Services		\$805.00	\$411.00	\$2,500.00	\$1,000.00	(\$1,500.00)	-60%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	4,860.00	11,018.00	6,158.00	127%
99981	Unappropriated Fund Balance	9,711.41	10,158.06	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$9,711.41	\$10,158.06	\$4,860.00	\$11,018.00	\$6,158.00	127%
Department Total: 162 - Clerk		\$10,516.41	\$10,569.06	\$7,360.00	\$12,018.00	\$4,658.00	63%
Fund Revenue	Total: 9334 - Clerk Overpay (Refunds)	\$10,516.41	\$10,569.06	\$7,360.00	\$12,018.00	\$4,658.00	63%
Fund Expenditure	Total: 9334 - Clerk Overpay (Refunds)	\$10,516.41	\$10,569.06	\$7,360.00	\$12,018.00	\$4,658.00	63%

Klamath County, Oregon
2013-2014 Budget Financial Presentation
100 General Fund

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	9,273,546	9,368,281	10,236,213	8,232,711
Materials and Services	4,019,213	4,082,436	4,311,902	4,202,603
Capital Outlay	3,644	77,509	-	-
Debt Service	33,424	205,423	-	-
Interfund Transfers	11,273,974	10,920,807	10,098,298	9,294,499
Subtotal Current Expenditures	24,603,801	24,654,456	24,646,413	21,729,813
Reserves	-	-	1,800,000	1,800,000
Contingency	-	-	396,667	139,053
Unappropriated Fund Balance	1,474,602	2,014,709	-	-
Subtotal Noncurrent Expenditures	1,474,602	2,014,709	2,196,667	1,939,053
Total Requirements by Budgetary Category	26,078,403	26,669,165	26,843,080	23,668,866

<u>Requirements by Fund</u>				
General Fund (100)	26,078,404	26,669,165	26,843,080	23,668,866
Total Requirements by Fund	26,078,404	26,669,165	26,843,080	23,668,866

<u>Resources by Budgetary Category</u>				
Taxes	8,023,144	8,552,068	8,334,495	8,512,000
Licenses and Permits	768,421	919,666	744,805	843,773
Intergovernmental	4,206,398	4,071,315	3,039,260	1,512,694
Charges for Services	874,352	842,066	722,955	692,769
Fines and Forfeitures	328,926	273,088	261,182	236,708
Investment Earnings	6,629	10,695	6,000	6,500
Interfund Transfers	10,435,744	10,452,525	11,701,783	9,842,922
Sale of Capital Assets	-	11,936	-	-
Miscellaneous	159,321	61,204	32,600	21,500
Beginning Fund Balance	1,275,468	1,474,602	2,000,000	2,000,000
Total Resources by Budgetary Category	26,078,404	26,669,165	26,843,080	23,668,866

Full-Time Employee Equivalents	145.99	133.46	140.09	106.82
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<u>Programs</u>	Total Cost	Personnel Services	FTE
Material and Services	557,964	-	-
Treasurer	56,942	31,090	0.52
Assessor	1,025,615	662,704	10.00
Tax Collector	498,631	199,968	2.77
Commissioners	342,913	290,897	3.00
Clerk	670,082	343,658	5.00
Justice Court	186,708	112,081	1.50
District Attorney	986,923	796,113	11.00
Sheriff	6,604,402	4,880,548	57.62
Juvenile	1,205,439	663,932	10.15
Emergency Management	109,130	51,378	0.60
OSU Extension	207,147	93,407	1.70
OSU Experiment Station	74,998	50,004	1.96
Watermaster	80,936	56,931	1.00
Intrafund Transfers	9,121,983	-	-
Contingency	139,053	-	-
Reserves	1,800,000	-	-
Total Mandates	23,668,866	8,232,711	106.82

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	7,499,576.70	7,782,390.42	8,043,950.00	8,084,000.00	40,050.00	0%
31200	Property Taxes - Prior	455,325.94	738,936.18	255,545.00	400,000.00	144,455.00	57%
36441	Sales - Property Distribution	68,210.61	30,345.80	35,000.00	28,000.00	(7,000.00)	-20%
Account Classification Total: PT - Property Taxes		\$8,023,113.25	\$8,551,672.40	\$8,334,495.00	\$8,512,000.00	\$177,505.00	2%
OT - Other Taxes							
31400	Tax Offsets	30.95	395.22	0.00	0.00	0.00	N/A
Account Classification Total: OT - Other Taxes		\$30.95	\$395.22	\$0.00	\$0.00	\$0.00	0%
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	15.00	0.00	0.00	100.00	100.00	N/A
32114	Fees - Manufactured Homes	19,825.00	17,975.00	15,500.00	15,500.00	0.00	0%
32115	Taxing Districts Apps & Changes	900.00	400.00	2,000.00	1,000.00	(1,000.00)	-50%
32117	Exempt/Spec Assmt Apps	700.00	2,900.00	3,100.00	1,500.00	(1,600.00)	-52%
32118	Fees-Personal Property	0.00	200.00	1,000.00	500.00	(500.00)	-50%
32120	Permits - Gun	68,456.00	70,012.00	45,000.00	65,000.00	20,000.00	44%
32140	Licenses - Marriage	11,400.00	10,625.00	10,000.00	10,500.00	500.00	5%
32168	Fees - Vacation	0.00	632.00	0.00	0.00	0.00	N/A
32181	Fees - Probation	0.00	0.00	100.00	100.00	0.00	0%
32191	Fees - Recording	0.00	168.00	4,265.00	13,120.00	8,855.00	208%
33320	Licenses - Amusement	3,471.72	26,411.17	6,000.00	6,000.00	0.00	0%
34030	Fees - Sheriff	70,602.36	72,867.70	68,000.00	70,000.00	2,000.00	3%
34040	Fees - Clerk General	320,248.06	315,744.72	310,000.00	344,613.00	34,613.00	11%
34041	Recording Debit Holding	3,101.50	1,819.75	0.00	0.00	0.00	N/A
34062	Fees - Disqualification	1,205.00	1,569.18	3,500.00	1,000.00	(2,500.00)	-71%
34231	Fees - NSF Check	1,837.00	1,672.00	2,840.00	2,340.00	(500.00)	-18%
35030	Foreclosure - Lot Book Search	0.00	0.00	7,500.00	12,000.00	4,500.00	60%
35040	Foreclosure - Proceedings	0.00	0.00	3,000.00	37,500.00	34,500.00	1150%
36262	Fees - Surveyor	2,830.25	2,830.50	3,000.00	3,000.00	0.00	0%
36460	Franchise Fees - SO Cable TV	263,829.49	393,838.86	260,000.00	260,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$768,421.38	\$919,665.88	\$744,805.00	\$843,773.00	\$98,968.00	13%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
IG - Intergovernmental							
33040	City of Klamath Falls	0.00	633,000.00	0.00	0.00	0.00	N/A
33110	PILT	744,223.41	762,249.13	740,000.00	0.00	(740,000.00)	-100%
33120	O&C Land Grant	1,685,630.18	986,141.47	865,000.00	200,000.00	(665,000.00)	-77%
33130	Fish & Wildlife	36,931.00	12,250.66	40,000.00	40,000.00	0.00	0%
33200	A&T Grant	274,192.85	297,235.17	281,331.00	309,435.00	28,104.00	10%
33290	OYA Diversion	49,563.00	84,650.63	68,000.00	68,000.00	0.00	0%
33291	OYA Individualized Services	0.00	1,085.60	6,516.00	6,516.00	0.00	0%
33310	Child Support IV-D	132,064.50	96,036.00	110,000.00	0.00	(110,000.00)	-100%
33330	Revenues - Liquor	270,948.87	295,850.01	235,000.00	235,000.00	0.00	0%
33350	State Board of Forestry	484,892.51	315,012.85	200,000.00	200,000.00	0.00	0%
33360	Taxes - Electric Coop	82,332.48	88,775.03	64,000.00	80,000.00	16,000.00	25%
33380	Taxes - Cigarette	64,045.29	74,345.77	70,000.00	70,000.00	0.00	0%
33405	Grants	19,609.97	9,433.52	7,600.00	64,178.00	56,578.00	744%
33409	Safe Schools Healthy Start	62,312.19	63,070.00	61,325.00	0.00	(61,325.00)	-100%
33425	Delinquent Prevention Plan	58,403.00	99,739.00	80,000.00	80,000.00	0.00	0%
33433	Out of County - Juvenile/ HR	39,710.00	20,140.00	18,000.00	0.00	(18,000.00)	-100%
33438	Reimb - USDA Food	19,857.44	15,967.92	18,000.00	0.00	(18,000.00)	-100%
33445	Oregon Emergency Management	32,219.49	36,341.00	57,833.00	54,565.00	(3,268.00)	-6%
33460	SB 1065 Correct & Drug	26,265.35	21,668.53	25,000.00	10,000.00	(15,000.00)	-60%
33660	Grants	11,230.00	14,155.00	2,155.00	0.00	(2,155.00)	-100%
33680	Revenues - Victim Asst HB 2482	35,278.26	66,232.60	46,000.00	46,000.00	0.00	0%
33735	Small Rail Car	10,695.64	9,097.51	10,000.00	10,000.00	0.00	0%
33785	Projects - Marijuan Erad	6,160.00	23,463.74	0.00	5,000.00	5,000.00	N/A
37700	Grants - Justice Dept	47,867.40	29,742.00	29,000.00	29,000.00	0.00	0%
37701	Dept Justice Juvenile	11,965.45	15,631.81	4,500.00	5,000.00	500.00	11%
Account Classification Total: IG - Intergovernmental		\$4,206,398.28	\$4,071,314.95	\$3,039,260.00	\$1,512,694.00	(\$1,526,566.00)	-50%

CS - Charges for Service

32015	Passports	6,200.00	8,225.00	6,000.00	7,000.00	1,000.00	17%
32190	Revenues - Radio Maintenance	10,938.75	318.78	250.00	0.00	(250.00)	-100%
33770	Revenues - Prisoner Transport	14,513.58	6,282.70	9,500.00	5,000.00	(4,500.00)	-47%
33911	Reimb - Inmate Housing	28,748.35	12,455.27	10,000.00	5,000.00	(5,000.00)	-50%
34020	Contracts - Police Service	327,758.90	318,481.58	273,724.00	295,677.00	21,953.00	8%
34035	Fees - For Services	73,006.86	63,033.76	90,700.00	53,333.00	(37,367.00)	-41%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
34061	Combinations/Segregation	3,400.00	1,265.00	1,000.00	2,200.00	1,200.00	120%
34070	Fees - Tax Office	22,210.32	25,722.95	0.00	0.00	0.00	N/A
34080	Fees - Room Tax Admin	10,952.85	10,499.96	9,000.00	14,005.00	5,005.00	56%
34125	Fees - Sanction	198,907.00	200,880.00	182,931.00	182,997.00	66.00	0%
34195	Fees - Data Sales	0.00	0.00	0.00	30,000.00	30,000.00	N/A
34201	Support Enforcement Specialist	42,764.50	56,029.00	25,000.00	0.00	(25,000.00)	-100%
34205	Discovery	50,182.50	53,140.00	41,000.00	51,737.00	10,737.00	26%
34220	Room Rental	0.00	1,190.00	0.00	0.00	0.00	N/A
34280	Copies/Maps	7,140.73	7,089.21	7,000.00	7,000.00	0.00	0%
34281	Copies	372.32	478.00	750.00	500.00	(250.00)	-33%
34405	Medical Costs Recovered	10,000.00	10,000.00	10,000.00	10,000.00	0.00	0%
34416	Revenues - Drainage District	12,000.00	0.00	0.00	0.00	0.00	N/A
34475	Telephone Commission	6,763.99	11,750.84	15,000.00	15,000.00	0.00	0%
34500	Fees - Lien Docket	10,985.00	9,875.50	8,000.00	10,000.00	2,000.00	25%
34510	Reimb - Election	34,869.91	3,339.01	30,000.00	2,500.00	(27,500.00)	-92%
34511	Fees - Filing	0.00	0.00	0.00	500.00	500.00	N/A
34512	Election Reports	0.00	0.00	0.00	320.00	320.00	N/A
36030	Fees - Bancroft Bond Admin	500.00	0.00	0.00	0.00	0.00	N/A
36070	Rent	2,136.93	11,691.64	3,000.00	0.00	(3,000.00)	-100%
36120	Settlements - Insurance	0.00	30,168.21	0.00	0.00	0.00	N/A
36730	Reim - Postage	0.00	150.00	100.00	0.00	(100.00)	-100%
Account Classification Total: CS - Charges for Service		\$874,352.49	\$842,066.41	\$722,955.00	\$692,769.00	(\$30,186.00)	-4%
FF - Fines and Forfeitures							
35020	Foreclosure - Publication	8,871.21	43,739.33	0.00	0.00	0.00	N/A
35105	Programs - DUII	10,630.00	7,580.00	13,000.00	9,000.00	(4,000.00)	-31%
35120	Fines - Traffic	281,662.35	196,459.19	227,182.00	200,708.00	(26,474.00)	-12%
35126	DA Diversion	18,030.00	16,900.00	15,000.00	20,000.00	5,000.00	33%
35151	Fees - Towing Admin	8,900.00	7,100.00	5,000.00	6,000.00	1,000.00	20%
35680	Revenues - Client Assistance	832.25	1,309.15	1,000.00	1,000.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		\$328,925.81	\$273,087.67	\$261,182.00	\$236,708.00	(\$24,474.00)	-9%
IN - Interest							
39150	Investments - Interest On	6,629.36	10,695.40	6,000.00	6,500.00	500.00	8%
Account Classification Total: IN - Interest		\$6,629.36	\$10,695.40	\$6,000.00	\$6,500.00	\$500.00	8%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
MI - Miscellaneous							
36100	Miscellaneous	159,320.40	61,203.98	32,500.00	21,500.00	(11,000.00)	-34%
36340	Donations	0.00	0.00	100.00	0.00	(100.00)	-100%
Account Classification Total: MI - Miscellaneous		\$159,320.40	\$61,203.98	\$32,600.00	\$21,500.00	(\$11,100.00)	-34%
TI - Interfund Transfers							
36191	Trans - Treasurer	66,945.64	29,816.73	18,755.00	0.00	(18,755.00)	-100%
36192	Trans - Justice Court	51,828.14	0.00	0.00	0.00	0.00	N/A
36270	Trans - Dog Control	800.00	0.00	0.00	0.00	0.00	N/A
36330	Trans - General Non Dept	10,018,352.47	9,717,657.30	9,505,467.00	8,721,983.00	(783,484.00)	-8%
36331	Trans - Support Enforcement	66,014.58	42,412.73	20,527.00	10,000.00	(10,527.00)	-51%
36760	Trans - Admin Non Dept	228,803.00	197,034.00	157,034.00	0.00	(157,034.00)	-100%
37462	Trans - Economic Develop	0.00	1,000.00	0.00	0.00	0.00	N/A
39010	Trans - Fund Closures	0.00	464,604.11	0.00	0.00	0.00	N/A
39026	Trans - Surveyor	3,000.00	0.00	0.00	0.00	0.00	N/A
39033	Trans - Equipment Rent	0.00	0.00	0.00	11,018.00	11,018.00	N/A
39037	Trans - Road Reserve	0.00	0.00	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
39042	Trans - Clerk	0.00	0.00	0.00	99,921.00	99,921.00	N/A
Account Classification Total: TI - Interfund Transfers		\$10,435,743.83	\$10,452,524.87	\$11,701,783.00	\$9,842,922.00	(\$1,858,861.00)	-16%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	11,936.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$11,936.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,275,467.97	1,474,602.48	2,000,000.00	2,000,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$1,275,467.97	\$1,474,602.48	\$2,000,000.00	\$2,000,000.00	\$0.00	0%
Revenues Total		\$26,078,403.72	\$26,669,165.26	\$26,843,080.00	\$23,668,866.00	(\$3,174,214.00)	-12%
<u>Expenditures</u>							
PS - Personnel Services							
60010	Commissioner	204,487.95	204,264.50	204,204.00	204,204.00	0.00	0%
60020	Sheriff	81,240.48	89,163.76	88,148.00	89,843.00	1,695.00	2%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
60030	Clerk	61,045.15	64,258.08	64,258.00	64,258.00	0.00	0%
60040	Assessor	73,422.91	66,822.96	66,823.00	66,823.00	0.00	0%
60050	Treasurer	17,488.34	9,171.25	14,843.00	17,730.00	2,887.00	19%
60055	Tax Collector	18,077.53	42,914.32	33,279.00	34,609.00	1,330.00	4%
60060	Justice of the Peace	39,976.10	39,976.08	39,975.00	39,976.00	1.00	0%
60071	Sr Chief Office Deputy	86,384.20	25,040.40	29,982.00	95,013.00	65,031.00	217%
60110	District Attorney	17,640.03	17,640.00	17,640.00	17,640.00	0.00	0%
60120	Deputy DA	81,987.00	22,890.00	0.00	0.00	0.00	N/A
60121	Deputy DA II	60,000.00	107,646.50	184,453.00	191,300.00	6,847.00	4%
60122	Lead Trial Deputy	82,618.00	83,604.00	83,604.00	0.00	(83,604.00)	-100%
60123	Deputy DA III	72,482.36	76,917.50	79,644.00	0.00	(79,644.00)	-100%
60125	Law Clerk	5,654.40	0.00	0.00	0.00	0.00	N/A
60126	Legal Assistant III	98,141.14	103,263.73	107,190.00	110,641.00	3,451.00	3%
60129	Administrative Deputy DA	81,302.00	83,604.00	83,604.00	83,604.00	0.00	0%
60130	Lieutenant	158,516.88	157,455.36	172,859.00	174,554.00	1,695.00	1%
60170	Administrative Assistant	47,424.00	48,422.40	48,422.00	48,422.00	0.00	0%
60171	Sheriff Office Manager	55,110.68	51,377.63	61,403.00	0.00	(61,403.00)	-100%
60190	Farm Manager	0.00	17,230.72	30,218.00	31,679.00	1,461.00	5%
60210	Chief Office Deputy	65,122.80	89,622.75	101,258.00	108,136.00	6,878.00	7%
60220	Patrol Sergeant	300,328.66	359,025.06	313,746.00	311,492.00	(2,254.00)	-1%
60235	Support Enforcement Specialist	38,938.56	39,870.05	39,717.00	0.00	(39,717.00)	-100%
60240	Corporal	40,151.13	18,028.22	0.00	0.00	0.00	N/A
60260	Patrol Deputy II	858,782.31	690,792.43	880,490.00	522,811.00	(357,679.00)	-41%
60290	Civil Deputy	60,820.41	19,360.80	0.00	46,182.00	46,182.00	N/A
60291	Civilian Evidence Tech	15,295.30	16,484.86	22,264.00	20,199.00	(2,065.00)	-9%
60300	Investigator	271,503.75	165,414.20	242,589.00	214,258.00	(28,331.00)	-12%
60310	Sr Civil Deputy	21,145.69	44,924.16	46,541.00	50,519.00	3,978.00	9%
60320	Records Clerk/Dispatch	144,421.64	138,063.64	140,236.00	136,710.00	(3,526.00)	-3%
60360	Corrections Officer	900,386.96	1,282,708.02	1,381,962.00	987,238.00	(394,724.00)	-29%
60380	Corrections Clerk	69,542.15	42,704.81	95,487.00	62,896.00	(32,591.00)	-34%
60470	Corrections Sergeant	199,459.32	228,588.21	235,777.00	241,956.00	6,179.00	3%
60480	Victims Assistant	45,019.61	46,088.64	46,089.00	46,089.00	0.00	0%
60486	Victims Service Specialist	32,848.56	34,647.84	35,900.00	18,615.00	(17,285.00)	-48%
60492	Financial Systems Administrator	0.00	3,529.26	0.00	0.00	0.00	N/A
60493	Finance/Budget Manager	0.00	0.00	0.00	47,928.00	47,928.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
60508	Personal Property Auditor	32,880.64	35,454.25	35,319.00	35,455.00	136.00	0%
60510	Property Appraiser I	33,040.83	26,159.77	29,063.00	32,436.00	3,373.00	12%
60519	Property Appriaser Trainee	0.00	8,467.61	0.00	0.00	0.00	N/A
60520	Property Appriaser II	39,935.09	43,213.54	42,910.00	0.00	(42,910.00)	-100%
60530	Property Appraiser III	89,770.12	97,080.12	97,565.00	97,941.00	376.00	0%
60546	Chief Cartographer	37,689.63	39,404.76	0.00	0.00	0.00	N/A
60561	Senior Sales Analyst	46,323.41	51,698.26	52,166.00	52,367.00	201.00	0%
60575	Management Assistant	18,008.44	4,348.85	0.00	0.00	0.00	N/A
60603	Deed Clerk II	32,880.64	35,454.24	35,319.00	35,455.00	136.00	0%
60604	Clerk II	21,151.10	0.00	0.00	0.00	0.00	N/A
60605	Recording Specialist	34,232.43	38,810.88	38,938.00	39,087.00	149.00	0%
60606	Election Specialist	35,365.33	33,564.16	34,217.00	35,725.00	1,508.00	4%
60607	Senior Indexing Specialist	30,010.73	34,016.42	35,236.00	35,454.00	218.00	1%
60740	Justice Court Clerk	54,321.36	42,756.26	48,000.00	33,478.00	(14,522.00)	-30%
60800	Accounting Tech	30,334.33	32,205.60	23,687.00	24,490.00	803.00	3%
60949	Juvenile Justice Specialist	45,789.85	45,234.72	46,571.00	46,751.00	180.00	0%
60950	Juvenile Director	80,780.88	109,334.18	67,191.00	67,859.00	668.00	1%
60955	Asst Driector Juvenile	64,176.00	48,645.00	0.00	0.00	0.00	N/A
60970	Juvenile Counselor	158,261.06	149,348.00	158,265.00	132,521.00	(25,744.00)	-16%
60975	Counselor - Grant	45,789.93	45,854.80	46,571.00	46,751.00	180.00	0%
60990	Supv Juvenile Counselor	55,440.00	55,515.60	56,604.00	56,604.00	0.00	0%
61010	Juvenile Groupworker	308,509.03	282,446.79	314,156.00	0.00	(314,156.00)	-100%
61050	Cook	54,401.08	65,540.10	69,483.00	48,954.00	(20,529.00)	-30%
61051	Food Services Coord	39,642.10	41,770.96	40,893.00	41,050.00	157.00	0%
61495	Office Technician	47,542.06	19,953.78	0.00	0.00	0.00	N/A
61500	Office Manager	125,942.69	77,002.44	33,906.00	35,449.00	1,543.00	5%
61525	Natural Resources Specialist	34,193.80	37,080.00	37,080.00	37,080.00	0.00	0%
61547	Legal Assistant II	67,982.85	49,202.05	57,856.00	24,935.00	(32,921.00)	-57%
61555	Accounting Specialist	36,231.95	38,411.64	27,646.00	36,645.00	8,999.00	33%
61561	Accounting Assistant III	0.00	0.00	5,749.00	1,500.00	(4,249.00)	-74%
61590	Office Assistant I	8,884.00	0.00	0.00	0.00	0.00	N/A
61600	Office Assistant II	24,372.91	25,415.14	26,354.00	32,505.00	6,151.00	23%
61610	Office Assistant III	24,792.80	27,871.36	28,875.00	29,190.00	315.00	1%
61662	Courier/Mail Clerk	0.00	0.00	13,031.00	0.00	(13,031.00)	-100%
61675	Office Specialist	91,763.28	110,493.37	139,077.00	95,802.00	(43,275.00)	-31%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
61700	Emergency Manager	27,535.52	35,830.86	35,661.00	35,662.00	1.00	0%
61701	Deputy Emergency Manager	13,779.17	0.00	0.00	0.00	0.00	N/A
61705	Emergency Management Assistant	4,532.44	0.00	0.00	0.00	0.00	N/A
61857	Medical Services Director	12,000.00	14,400.00	14,400.00	0.00	(14,400.00)	-100%
62380	Medical Assistant(Non Certified)	34,291.10	73,629.80	73,692.00	78,059.00	4,367.00	6%
62390	Nurse Practitioner	31,207.95	9,350.00	68,640.00	68,904.00	264.00	0%
62395	Registered Nurse	0.00	6,381.93	12,047.00	0.00	(12,047.00)	-100%
63100	Facilities System Manager	41,956.98	60,537.25	63,519.00	48,065.00	(15,454.00)	-24%
63433	Emergency Med Tech I	34,285.92	0.00	0.00	0.00	0.00	N/A
63440	Detective Differential	28,296.81	22,052.40	0.00	0.00	0.00	N/A
63441	Certification & Education	62,231.92	57,391.70	0.00	0.00	0.00	N/A
63560	Laborer	19,285.60	10,246.00	9,143.00	0.00	(9,143.00)	-100%
63880	Resident Differential	13,767.57	12,013.58	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	24,200.00	21,400.00	34,400.00	30,687.00	(3,713.00)	-11%
63900	Overtime	157,769.72	153,213.35	186,537.00	128,787.00	(57,750.00)	-31%
63910	Secure Transport	0.00	0.00	0.00	8,454.00	8,454.00	N/A
63920	Temporary Help	24,457.96	31,969.92	15,974.00	17,911.00	1,937.00	12%
63923	Temp Help Election	8,721.63	7,035.80	16,896.00	8,950.00	(7,946.00)	-47%
63925	On Call Group Worker	29,239.75	35,224.06	34,000.00	0.00	(34,000.00)	-100%
63930	FICA	485,881.96	504,202.74	550,481.00	434,517.00	(115,964.00)	-21%
63940	Workmans Compensation Tax	2,625.02	3,539.54	5,395.00	3,409.00	(1,986.00)	-37%
63941	Workmans Compensation	0.00	80,271.85	164,991.00	130,640.00	(34,351.00)	-21%
63950	Medical Insurance	1,155,484.47	1,055,714.43	1,373,316.00	1,142,015.00	(231,301.00)	-17%
63951	Life Insurance	7,633.04	6,579.41	7,231.00	5,453.00	(1,778.00)	-25%
63952	Short Term Disability	2,564.57	2,493.55	2,700.00	2,024.00	(676.00)	-25%
63953	VEBA	91,239.34	104,596.34	66,992.00	51,935.00	(15,057.00)	-22%
63960	Retirement - General	350,331.04	342,516.74	380,978.00	480,994.00	100,016.00	26%
63970	Retirement - PERS	187,552.29	267,695.97	309,604.00	182,779.00	(126,825.00)	-41%
63980	Unemployment Compensation	145,462.70	147,192.85	156,083.00	118,977.00	(37,106.00)	-24%
63990	Cell Phone Allowance	20,005.00	19,530.00	19,200.00	13,680.00	(5,520.00)	-29%
Account Classification Total: PS - Personnel Services		\$9,273,545.82	\$9,368,280.86	\$10,236,213.00	\$8,232,711.00	(\$2,003,502.00)	-20%
MS - Material and Services							
44000	Travel	16,200.00	16,200.00	16,200.00	11,200.00	(5,000.00)	-31%
44010	Mgmt Travel & Training	18,854.43	14,509.05	24,082.00	21,700.00	(2,382.00)	-10%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
44011	Mgmt Travel & Training # 1	6,851.38	6,356.92	10,000.00	5,000.00	(5,000.00)	-50%
44012	Mgmt Travel & Training # 2	6,787.77	5,090.74	11,173.00	5,000.00	(6,173.00)	-55%
44013	Mgmt Travel & Training # 3	6,954.91	8,659.08	8,827.00	5,000.00	(3,827.00)	-43%
44030	Supv Travel & Training	9,641.88	9,672.74	13,175.00	6,740.00	(6,435.00)	-49%
44040	Staff Travel & Training	25,995.90	31,656.97	44,925.00	30,639.00	(14,286.00)	-32%
44050	Training	73.60	2,236.89	2,500.00	2,000.00	(500.00)	-20%
44080	Office Machine Repairs	2,576.26	4,815.14	5,037.00	4,500.00	(537.00)	-11%
44091	Oper Exp - Board of Equalization	0.00	36.40	50.00	20.00	(30.00)	-60%
44094	Book Restoration	9,052.03	6,791.03	9,800.00	5,000.00	(4,800.00)	-49%
44100	Supplies - Office	66,425.13	79,792.98	85,009.00	77,723.00	(7,286.00)	-9%
44101	Office Sup-Board of Equalization	7.65	0.00	20.00	0.00	(20.00)	-100%
44104	Miscellaneous	53,261.89	4,017.29	750.00	2,200.00	1,450.00	193%
44110	Supplies - Other	70,418.03	64,454.90	73,307.00	43,551.00	(29,756.00)	-41%
44113	Office Equipment	0.00	1,371.52	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	9,138.92	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	15,184.29	0.00	0.00	0.00	N/A
44120	Supplies - Indent	5,074.15	5,876.98	1,900.00	1,900.00	0.00	0%
44122	Supplies - Conservation	6,160.00	14,881.65	0.00	5,000.00	5,000.00	N/A
44130	Supplies - Ammunition	7,292.00	8,536.49	9,965.00	8,929.00	(1,036.00)	-10%
44160	Dues / Fees - AOC	47,574.18	23,655.34	23,398.00	23,398.00	0.00	0%
44170	Dues / Fees - O&C	0.00	0.00	5,784.00	5,784.00	0.00	0%
44180	Dues / Fees - CFTL	7,477.76	2,744.00	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%
44200	Dues / Fees	11,736.84	10,068.04	11,900.00	12,650.00	750.00	6%
44203	Credit Card Fees	1,662.37	1,687.76	600.00	0.00	(600.00)	-100%
44230	Vehicle Outfitting	23,190.87	3,016.90	9,770.00	7,583.00	(2,187.00)	-22%
44250	Vehicle Fuel	136,040.16	154,404.84	160,068.00	127,710.00	(32,358.00)	-20%
44260	Vehicle Maintenance & Repair	43,608.66	63,925.75	62,008.00	54,909.00	(7,099.00)	-11%
44270	Bldg Maintenance & Repair	113.72	0.00	600.00	500.00	(100.00)	-17%
44280	Radio / TV Maint / Repair	4,580.20	8,302.20	12,560.00	8,780.00	(3,780.00)	-30%
44283	Computer Maintenance	4,263.30	5,533.67	7,000.00	7,000.00	0.00	0%
44290	Uniform Maintenance & Repair	7,094.75	7,593.50	11,950.00	10,450.00	(1,500.00)	-13%
44300	Equip Maintenance & Repair	9,914.08	15,272.71	13,216.00	17,000.00	3,784.00	29%
44320	Grounds Maintenance & Repair	0.00	0.00	15,000.00	15,000.00	0.00	0%
44380	Juror Fees	0.00	0.00	200.00	200.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
44400	County Share District II	1,697.87	1,000.00	1,000.00	1,000.00	0.00	0%
44450	Witness Fees	7,411.69	5,097.28	12,192.00	7,124.00	(5,068.00)	-42%
44460	Trial Prep & Spec Investigation	5,056.77	6,285.17	9,500.00	7,000.00	(2,500.00)	-26%
44462	DUII Drug Prevention	960.88	1,017.64	3,000.00	2,000.00	(1,000.00)	-33%
44500	Consultant Services	0.00	996.72	6,516.00	500.00	(6,016.00)	-92%
44510	Teletype Services	0.00	0.00	4,000.00	0.00	(4,000.00)	-100%
44520	Legal Fees	0.00	0.00	5,500.00	4,500.00	(1,000.00)	-18%
44530	Janitorial Services	674.55	0.00	700.00	400.00	(300.00)	-43%
44568	LLEBG Grant	2,980.00	0.00	0.00	0.00	0.00	N/A
44570	Fees for Service	15,366.56	13,260.30	11,000.00	14,000.00	3,000.00	27%
44595	Videotaping Expense	68,325.71	91,435.96	30,000.00	0.00	(30,000.00)	-100%
44600	Utilities - Gas	0.00	0.00	0.00	700.00	700.00	N/A
44610	Utilities - Water / Sewer	342.67	283.20	400.00	400.00	0.00	0%
44620	Utilities - Electricity	4,048.81	4,063.31	5,000.00	4,500.00	(500.00)	-10%
44630	Garbage Pickup	0.00	0.00	0.00	240.00	240.00	N/A
44640	Telephone	117,005.44	108,726.11	84,127.00	80,794.00	(3,333.00)	-4%
44645	Teleprocessing	6,920.00	6,920.00	6,920.00	6,920.00	0.00	0%
44650	Rent	31,168.11	33,187.36	33,367.00	33,060.00	(307.00)	-1%
44670	Equipment	0.00	0.00	2,000.00	500.00	(1,500.00)	-75%
44700	Postage	83,373.82	69,407.13	50,233.00	52,991.00	2,758.00	5%
44710	Publications / Periodicals	0.00	95.01	600.00	500.00	(100.00)	-17%
44720	Legal Notice Publish	1,929.45	1,545.66	1,500.00	2,925.00	1,425.00	95%
44800	Recording Services	0.00	0.00	14,500.00	16,400.00	1,900.00	13%
44805	Lien Payments	14,464.00	14,469.00	0.00	0.00	0.00	N/A
44830	Maintenance Contracts	30,847.91	29,891.62	32,527.00	31,619.00	(908.00)	-3%
44860	Predatory Animal Control	10,000.00	35,000.00	51,600.00	0.00	(51,600.00)	-100%
44900	Irrigation Taxes	3,758.84	4,104.48	4,500.00	4,500.00	0.00	0%
44910	Forest Patrol Assessment	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44996	Hardware / Software Maintenance	3,556.00	3,556.00	5,500.00	12,500.00	7,000.00	127%
45020	Contract Services	33,102.65	66,132.14	104,827.00	339,208.00	234,381.00	224%
45021	Interest Expense	9,054.07	0.00	10,000.00	10,000.00	0.00	0%
45080	Medical Services / Supplies	52,236.40	56,709.94	112,699.00	93,599.00	(19,100.00)	-17%
45111	Software Support	0.00	0.00	217,600.00	189,600.00	(28,000.00)	-13%
45291	Sr Citizen Council	50,000.00	35,000.00	35,000.00	0.00	(35,000.00)	-100%
45680	Client Assistance	92.74	779.15	1,000.00	1,000.00	0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
45770	Uniform Replacement	5,096.60	12,283.00	20,498.00	13,312.00	(7,186.00)	-35%
45870	Special Prosecutor Costs	128.62	333.61	500.00	500.00	0.00	0%
45940	Investigation - General	155.00	325.00	800.00	0.00	(800.00)	-100%
45990	Major Crime Team	824.37	38.19	2,000.00	2,000.00	0.00	0%
46000	Tires	19,287.56	20,268.50	15,024.00	13,697.00	(1,327.00)	-9%
46140	Books	1,112.64	1,948.22	2,000.00	2,000.00	0.00	0%
46160	Microfilm / Microfiche	0.00	0.00	14,558.00	12,000.00	(2,558.00)	-18%
46420	Photocopy Costs	5,904.46	4,695.59	6,560.00	6,500.00	(60.00)	-1%
46440	Testing/Evaluation	996.42	414.46	1,000.00	1,000.00	0.00	0%
46470	Prisoner Transport	1,626.56	501.01	3,500.00	3,500.00	0.00	0%
46500	Kitchen Utensils	1,371.92	366.69	1,500.00	1,500.00	0.00	0%
46530	Claims Reserve	556.39	5,401.68	10,000.00	7,145.00	(2,855.00)	-29%
46570	Autopsies	22,500.00	0.00	0.00	0.00	0.00	N/A
46600	Food	106,278.32	118,500.76	155,704.00	89,394.00	(66,310.00)	-43%
46610	Prisoner Bedding & Clothing	4,220.85	7,600.07	14,000.00	14,000.00	0.00	0%
46870	Foreclosure Lot Book Search	0.00	0.00	32,100.00	65,500.00	33,400.00	104%
46880	Foreclosure Publication	7,361.17	10,682.65	0.00	15,000.00	15,000.00	N/A
46930	Special Projects Expense	10.12	0.00	0.00	0.00	0.00	N/A
46960	9-1-1 Communications	18,100.00	18,100.00	18,100.00	18,100.00	0.00	0%
47010	Special Projects	371.06	921.60	0.00	0.00	0.00	N/A
99174	Humane Society - Large Animals	12,226.14	0.00	1,000.00	1,000.00	0.00	0%
99610	Soil Cons Sec Grant	37,500.00	15,000.00	25,000.00	0.00	(25,000.00)	-100%
99755	Risk Management	0.00	0.00	123,464.00	134,875.00	11,411.00	9%
99760	Insurance/Liability	208,826.00	208,826.00	201,106.00	247,030.00	45,924.00	23%
99765	Insurance/Workmans Compensation	255,273.00	188,327.38	0.00	0.00	0.00	N/A
99770	Internal Services	926,876.00	962,959.00	823,859.00	738,145.00	(85,714.00)	-10%
99780	Space Rent	1,112,230.00	1,205,767.00	1,226,814.00	1,260,213.00	33,399.00	3%
99781	Steering Committee Hardware Charge	75,150.00	71,700.00	71,700.00	59,175.00	(12,525.00)	-17%
99782	Steering Committee User Charge	30,665.00	31,722.00	29,977.00	47,415.00	17,438.00	58%
Account Classification Total: MS - Material and Services		\$4,019,213.04	\$4,082,436.28	\$4,311,902.00	\$4,202,603.00	(\$109,299.00)	-3%
CO - Capital Outlay							
88190	Communications Equipment	3,643.89	77,509.14	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$3,643.89	\$77,509.14	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
DS - Debt Service							
99950	Interfund Loan Principal	32,004.53	204,103.47	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	1,419.47	1,319.38	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$33,424.00	\$205,422.85	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	155,158.28	153,221.34	178,635.00	342,913.00	164,278.00	92%
99011	Trans - Assessor	721,913.44	595,338.44	776,144.00	762,800.00	(13,344.00)	-2%
99012	Trans - Clerk	173,871.88	274,577.91	189,811.00	289,334.00	99,523.00	52%
99013	Trans - District Attorney	1,116,321.18	1,006,872.36	1,071,441.00	815,686.00	(255,755.00)	-24%
99014	Trans - Juvenile	1,259,775.39	1,265,010.18	1,236,864.00	983,823.00	(253,041.00)	-20%
99015	Trans - Emergency Services	51,135.43	77,930.54	57,833.00	54,565.00	(3,268.00)	-6%
99016	Trans - OSU Extension	217,440.33	224,544.40	239,211.00	191,951.00	(47,260.00)	-20%
99017	Trans - Experiment Station	61,089.64	87,210.41	93,748.00	74,998.00	(18,750.00)	-20%
99018	Trans - Water Master	70,820.38	74,056.39	77,454.00	80,936.00	3,482.00	4%
99019	Trans - Tax Collector	132,932.50	198,070.71	262,983.00	319,270.00	56,287.00	21%
99022	Trans - Justice Court	0.00	23,841.78	0.00	0.00	0.00	N/A
99027	Trans - CDD	351,256.00	319,643.00	34,000.00	200,000.00	166,000.00	488%
99030	Trans - Sheriff Admin	352,076.01	299,521.22	302,198.00	815,376.00	513,178.00	170%
99031	Trans - Sheriff Patrol	2,767,340.39	2,089,289.29	540,468.00	619,060.00	78,592.00	15%
99032	Trans - Sheriff Jail	2,663,964.99	2,906,048.28	4,015,342.00	3,036,891.00	(978,451.00)	-24%
99033	Trans - Sheriff Civil	340,527.21	484,536.82	483,862.00	434,301.00	(49,561.00)	-10%
99130	Trans - Health Service	348,254.00	316,823.00	303,915.00	200,000.00	(103,915.00)	-34%
99173	Trans - S&R Operations	32,223.00	21,175.00	46,183.00	46,183.00	0.00	0%
99256	Trans - Marine Fund	28,136.00	24,027.00	19,019.00	0.00	(19,019.00)	-100%
99301	Trans - Finance	0.00	231,893.34	0.00	0.00	0.00	N/A
99460	Trans - Equip Rent & Revolving	84,162.58	90,466.00	79,713.00	17,693.00	(62,020.00)	-78%
99783	Trans - Phones	8,149.00	11,175.00	0.00	0.00	0.00	N/A
99820	Trans - PERS Reserve	151,945.08	9,893.07	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	66,708.00	105,824.53	70,719.00	8,719.00	(62,000.00)	-88%
99850	Trans - General Non Dept	118,773.78	29,816.73	18,755.00	0.00	(18,755.00)	-100%
Account Classification Total: IF - Interfund Transfers		\$11,273,974.49	\$10,920,806.74	\$10,098,298.00	\$9,294,499.00	(\$803,799.00)	-8%

Klamath County, Oregon
2013-2014 Budget Financial Presentation
000 General Fund Non-Dept

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Materials and Services	941,675	840,714	811,751	557,964
Capital Outlay	-	77,509	-	
Interfund Transfers	10,726,460	10,586,467	9,843,832	9,121,983
Subtotal Current Expenditures	11,668,135	11,504,690	10,655,583	9,679,947
Reserves	-	-	-	1,800,000
Contingency			396,667	139,053
Unappropriated Fund Balance	1,474,602	2,014,709	1,800,000	-
Subtotal Noncurrent Expenditures	1,474,602	2,014,709	2,196,667	1,939,053
Total Requirements by Budgetary Category	13,142,738	13,519,399	12,852,250	11,619,000

Requirements by Fund				
General Fund (100)	13,142,738	13,519,399	12,852,250	11,619,000
Total Requirements by Fund	13,142,738	13,519,399	12,852,250	11,619,000

Resources by Budgetary Category				
Taxes	8,023,144	8,552,068	8,334,495	8,512,000
Licenses and Permits	267,301	420,250	266,000	266,000
Intergovernmental	3,379,699	2,543,722	2,224,000	835,000
Charges for Services	2,137	12,924	3,000	-
Investment Earnings	6,629	10,695	6,000	6,000
Interfund Transfers	118,774	494,421	18,755	-
Miscellaneous	69,585	10,718	-	-
Beginning Fund Balance	1,275,468	1,474,602	2,000,000	2,000,000
Total Resources by Budgetary Category	13,142,738	13,519,399	12,852,250	11,619,000

Full-Time Employee Equivalents	-	-	-	-
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Programs	Total Cost	Personnel Services	FTE
Materials and Services	557,964		
Assessor	762,800		
Tax Collector	319,270		
Commissioners	342,913		
Clerk	189,413		
District Attorney	815,686		
Sheriff	4,905,628		
Juvenile	983,823		
Emergency Management	54,565		
OSU Extension	191,951		
OSU Experiment Station	74,998		
Watermaster	80,936		
Community Development	200,000		
Public Health	200,000		
Contingency	139,053		
Reserves	1,800,000		
Total Mandates	11,619,000	-	-

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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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 000 - Non-Departmental							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	7,499,576.70	7,782,390.42	8,043,950.00	8,084,000.00	40,050.00	0%
31200	Property Taxes - Prior	455,325.94	738,936.18	255,545.00	400,000.00	144,455.00	57%
36441	Sales - Property Distribution	68,210.61	30,345.80	35,000.00	28,000.00	(7,000.00)	-20%
Account Classification Total: PT - Property Taxes		\$8,023,113.25	\$8,551,672.40	\$8,334,495.00	\$8,512,000.00	\$177,505.00	2%
OT - Other Taxes							
31400	Tax Offsets	30.95	395.22	0.00	0.00	0.00	N/A
Account Classification Total: OT - Other Taxes		\$30.95	\$395.22	\$0.00	\$0.00	\$0.00	0%
LP - Licenses, Fees and Permits							
33320	Licenses - Amusement	3,471.72	26,411.17	6,000.00	6,000.00	0.00	0%
36460	Franchise Fees - SO Cable TV	263,829.49	393,838.86	260,000.00	260,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$267,301.21	\$420,250.03	\$266,000.00	\$266,000.00	\$0.00	0%
IG - Intergovernmental							
33110	PILT	744,223.41	762,249.13	740,000.00	0.00	(740,000.00)	-100%
33120	O&C Land Grant	1,685,630.18	986,141.47	865,000.00	200,000.00	(665,000.00)	-77%
33130	Fish & Wildlife	36,931.00	12,250.66	40,000.00	40,000.00	0.00	0%
33330	Revenues - Liquor	270,948.87	295,850.01	235,000.00	235,000.00	0.00	0%
33350	State Board of Forestry	484,892.51	315,012.85	200,000.00	200,000.00	0.00	0%
33360	Taxes - Electric Coop	82,332.48	88,775.03	64,000.00	80,000.00	16,000.00	25%
33380	Taxes - Cigarette	64,045.29	74,345.77	70,000.00	70,000.00	0.00	0%
33735	Small Rail Car	10,695.64	9,097.51	10,000.00	10,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$3,379,699.38	\$2,543,722.43	\$2,224,000.00	\$835,000.00	(\$1,389,000.00)	-62%
CS - Charges for Service							
34220	Room Rental	0.00	1,190.00	0.00	0.00	0.00	N/A
34281	Copies	0.00	42.00	0.00	0.00	0.00	N/A
36070	Rent	2,136.93	11,691.64	3,000.00	0.00	(3,000.00)	-100%
Account Classification Total: CS - Charges for Service		\$2,136.93	\$12,923.64	\$3,000.00	\$0.00	(\$3,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 000 - Non-Departmental							
IN - Interest							
39150	Investments - Interest On	6,629.36	10,694.86	6,000.00	6,000.00	0.00	0%
Account Classification Total: IN - Interest		\$6,629.36	\$10,694.86	\$6,000.00	\$6,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	69,584.93	10,717.51	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$69,584.93	\$10,717.51	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36191	Trans - Treasurer	66,945.64	29,816.73	18,755.00	0.00	(18,755.00)	-100%
36192	Trans - Justice Court	51,828.14	0.00	0.00	0.00	0.00	N/A
39010	Trans - Fund Closures	0.00	464,604.11	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$118,773.78	\$494,420.84	\$18,755.00	\$0.00	(\$18,755.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	1,275,467.97	1,474,602.48	2,000,000.00	2,000,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$1,275,467.97	\$1,474,602.48	\$2,000,000.00	\$2,000,000.00	\$0.00	0%
Department Total: 000 - Non-Departmental		\$13,142,737.76	\$13,519,399.41	\$12,852,250.00	\$11,619,000.00	(\$1,233,250.00)	-10%

Expenditures

MS - Material and Services

44104	Miscellaneous	51,964.89	4,017.29	0.00	0.00	0.00	N/A
44160	Dues / Fees - AOC	47,574.18	23,655.34	23,398.00	23,398.00	0.00	0%
44170	Dues / Fees - O&C	0.00	0.00	5,784.00	5,784.00	0.00	0%
44180	Dues / Fees - CFTL	7,477.76	2,744.00	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%
44200	Dues / Fees	0.00	0.00	0.00	500.00	500.00	N/A
44595	Videotaping Expense	68,325.71	91,430.97	30,000.00	0.00	(30,000.00)	-100%
44860	Predatory Animal Control	10,000.00	35,000.00	51,600.00	0.00	(51,600.00)	-100%
44910	Forest Patrol Assessment	0.00	0.00	0.00	1,000.00	1,000.00	N/A
45021	Interest Expense	9,054.07	0.00	10,000.00	10,000.00	0.00	0%
45291	Sr Citizen Council	50,000.00	35,000.00	35,000.00	0.00	(35,000.00)	-100%
47010	Special Projects	371.06	921.60	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
Department: 000 - Non-Departmental							
99174	Humane Society - Large Animals	12,226.14	0.00	1,000.00	1,000.00	0.00	0%
99610	Soil Cons Sec Grant	37,500.00	15,000.00	25,000.00	0.00	(25,000.00)	-100%
99755	Risk Management	0.00	0.00	11,670.00	10,294.00	(1,376.00)	-12%
99760	Insurance/Liability	10,412.00	10,412.00	19,002.00	19,275.00	273.00	1%
99770	Internal Services	206,484.00	206,484.00	173,239.00	0.00	(173,239.00)	-100%
99780	Space Rent	428,979.00	414,743.00	423,002.00	483,657.00	60,655.00	14%
99781	Steering Committee Hardware Charge	450.00	450.00	450.00	0.00	(450.00)	-100%
Account Classification Total: MS - Material and Services		\$942,124.81	\$841,164.20	\$812,201.00	\$557,964.00	(\$254,237.00)	-31%
CO - Capital Outlay							
88190	Communications Equipment	0.00	77,509.14	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$0.00	\$77,509.14	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	155,158.28	153,221.34	178,635.00	342,913.00	164,278.00	92%
99011	Trans - Assessor	721,913.44	595,338.44	776,144.00	762,800.00	(13,344.00)	-2%
99012	Trans - Clerk	173,871.88	274,577.91	189,811.00	189,413.00	(398.00)	0%
99013	Trans - District Attorney	1,050,306.60	964,459.63	1,050,914.00	815,686.00	(235,228.00)	-22%
99014	Trans - Juvenile	1,259,775.39	1,265,010.18	1,236,864.00	983,823.00	(253,041.00)	-20%
99015	Trans - Emergency Services	51,135.43	77,930.54	57,833.00	54,565.00	(3,268.00)	-6%
99016	Trans - OSU Extension	217,440.33	224,544.40	239,211.00	191,951.00	(47,260.00)	-20%
99017	Trans - Experiment Station	61,089.64	87,210.41	93,748.00	74,998.00	(18,750.00)	-20%
99018	Trans - Water Master	70,820.38	74,056.39	77,454.00	80,936.00	3,482.00	4%
99019	Trans - Tax Collector	132,932.50	198,070.71	262,983.00	319,270.00	56,287.00	21%
99022	Trans - Justice Court	0.00	23,841.78	0.00	0.00	0.00	N/A
99027	Trans - CDD	351,256.00	319,643.00	34,000.00	200,000.00	166,000.00	488%
99030	Trans - Sheriff Admin	352,076.01	299,521.22	302,198.00	815,376.00	513,178.00	170%
99031	Trans - Sheriff Patrol	2,767,340.39	2,089,289.29	540,468.00	619,060.00	78,592.00	15%
99032	Trans - Sheriff Jail	2,663,964.99	2,906,048.28	4,015,342.00	3,036,891.00	(978,451.00)	-24%
99033	Trans - Sheriff Civil	340,527.21	484,536.82	483,862.00	434,301.00	(49,561.00)	-10%
99130	Trans - Health Service	348,254.00	316,823.00	303,915.00	200,000.00	(103,915.00)	-34%
99173	Trans - S&R Operations	8,148.00	0.00	0.00	0.00	0.00	N/A
99301	Trans - Finance	0.00	231,893.34	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$10,726,010.47	\$10,586,016.68	\$9,843,382.00	\$9,121,983.00	(\$721,399.00)	-7%

Klamath County, Oregon
2013-2014 Budget Financial Presentation
438 Equipment Reserve

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	157,077	307,773	414,000	5,000
Capital Outlay	172,436	593,993	567,854	49,900
Debt Service	776,108	904,776	275,000	185,000
Interfund Transfers	1,670,976	191,223	1,545,151	70,199
Subtotal Current Expenditures	2,776,597	1,997,765	2,802,005	310,099
Reserves	-	-	-	900,000
Contingency	-	-	-	272,800
Unappropriated Fund Balance	1,077,037	1,181,165	-	-
Subtotal Noncurrent Expenditures	1,077,037	1,181,165	-	1,172,800
Total Requirements by Budgetary Category	3,853,634	3,178,929	2,802,005	1,482,899
<u>Requirements by Fund</u>				
Equipment Reserve (438)	3,853,634	3,178,929	2,802,005	1,482,899
Total Requirements by Fund	3,853,634	3,178,929	2,802,005	1,482,899

<u>Resources by Budgetary Category</u>				
Charges for Services	192,000	187,200	-	-
Investment Earnings	32,083	16,357	20,000	6,000
Interfund Transfers	660,124	722,840	254,210	119,899
Debt Proceeds	548,583	1,171,219	513,795	357,000
Sale of Capital Assets	-	1,277	-	-
Miscellaneous	-	-	14,000	-
Beginning Fund Balance	2,420,844	1,077,037	2,000,000	1,000,000
Total Resources by Budgetary Category	3,853,634	3,175,929	2,802,005	1,482,899

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Equipment Reserve	1,482,899	-	-
Total Mandates	1,482,899	-	-

The purpose of this fund was to provide reserve funds for departments to set aside resources for captial 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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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 438 - Equipment Reserve							
Department: 580 - Equipment							
<u>Revenues</u>							
CS - Charges for Service							
32170	Steering Committee Hardware Fees	192,000.00	187,200.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$192,000.00	\$187,200.00	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	26,107.05	9,233.26	20,000.00	6,000.00	(14,000.00)	-70%
39510	Interfund Loan Interest	5,976.16	7,123.79	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$32,083.21	\$16,357.05	\$20,000.00	\$6,000.00	(\$14,000.00)	-70%
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	14,000.00	0.00	(14,000.00)	-100%
Account Classification Total: MI - Miscellaneous		\$0.00	\$0.00	\$14,000.00	\$0.00	(\$14,000.00)	-100%
TI - Interfund Transfers							
32180	Trans - Phones	43,202.00	28,661.00	0.00	0.00	0.00	N/A
36020	Trans - Field Research	246.00	0.00	0.00	0.00	0.00	N/A
36200	Trans - Road Dept	400,000.00	400,000.00	0.00	0.00	0.00	N/A
36220	Trans - Corner Restoratio	1,035.00	0.00	0.00	0.00	0.00	N/A
36225	Trans - Library	0.00	458.00	0.00	0.00	0.00	N/A
36230	Trans - CCF	1,500.00	3,606.00	3,606.00	0.00	(3,606.00)	-100%
36235	Trans - Park	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0%
36240	Trans - Health Dept	731.00	0.00	0.00	0.00	0.00	N/A
36241	Trans - Code Enforcement	2,000.00	2,000.00	0.00	0.00	0.00	N/A
36250	Trans - MH Dept	30,000.00	0.00	0.00	0.00	0.00	N/A
36261	Trans - Veterans	794.00	2,144.00	2,144.00	2,144.00	0.00	0%
36270	Trans - Dog Control	963.00	0.00	0.00	0.00	0.00	N/A
36280	Trans - Law Library	0.00	1,870.00	0.00	0.00	0.00	N/A
36440	Trans - Property WCF	500.00	500.00	0.00	1,000.00	1,000.00	N/A
36670	Trans - Comm Corr	24,317.00	15,000.00	33,958.00	50,543.00	16,585.00	49%
39008	Trans - Sheriff Patrol	0.00	10,449.00	62,000.00	0.00	(62,000.00)	-100%
39021	Trans - Museum Operations	211.00	25,000.00	25,000.00	25,000.00	0.00	0%
39026	Trans - Surveyor	0.00	500.00	500.00	1,000.00	500.00	100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 438 - Equipment Reserve							
Department: 580 - Equipment							
39040	Trans - Assessor	0.00	400.00	5,000.00	5,000.00	0.00	0%
39041	Trans - Tax Collector	0.00	846.00	0.00	500.00	500.00	N/A
39042	Trans - Clerk	0.00	6,182.00	0.00	0.00	0.00	N/A
39043	Trans - Sheriff Corrections	42,000.00	61,064.00	61,064.00	0.00	(61,064.00)	-100%
39044	Trans - Sheriff Civil	16,500.00	17,193.00	17,193.00	17,193.00	0.00	0%
39045	Trans - Juvenile	5,360.00	6,815.10	0.00	0.00	0.00	N/A
39046	Trans - KCEMA	3,718.00	5,175.00	5,175.00	3,719.00	(1,456.00)	-28%
39047	Trans - Water Master	0.00	325.00	0.00	0.00	0.00	N/A
39052	Trans - Patrol	80,056.58	90,856.53	0.00	0.00	0.00	N/A
39053	Trans - OSU Extension	2,990.00	800.00	0.00	0.00	0.00	N/A
39054	Trans - Onsite	500.00	1,525.51	0.00	0.00	0.00	N/A
39058	Trans - Internal Services Fund	0.00	0.00	14,000.00	0.00	(14,000.00)	-100%
39201	Trans - MH Admin	0.00	28,691.00	8,691.00	0.00	(8,691.00)	-100%
39202	Trans - MH MRDD Case Management	0.00	10,200.00	10,300.00	10,300.00	0.00	0%
39203	Trans - MH MED-COM Support	0.00	2,079.00	2,079.00	0.00	(2,079.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$660,123.58	\$725,840.14	\$254,210.00	\$119,899.00	(\$134,311.00)	-53%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	548,583.39	1,171,218.59	513,795.00	357,000.00	(156,795.00)	-31%
Account Classification Total: DP - Debt Proceeds		\$548,583.39	\$1,171,218.59	\$513,795.00	\$357,000.00	(\$156,795.00)	-31%
CA - Sale of Capital Assets							
36420	Sales - Property	0.00	296.80	0.00	0.00	0.00	N/A
36850	Sales - Surplus Property	0.00	980.02	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,276.82	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	2,420,843.69	1,077,036.88	2,000,000.00	1,000,000.00	(1,000,000.00)	-50%
Account Classification Total: FB - Fund Balances		\$2,420,843.69	\$1,077,036.88	\$2,000,000.00	\$1,000,000.00	(\$1,000,000.00)	-50%
Department Total: 580 - Equipment		\$3,853,633.87	\$3,178,929.48	\$2,802,005.00	\$1,482,899.00	(\$1,319,106.00)	-47%

Expenditures

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 438 - Equipment Reserve							
Department: 580 - Equipment							
MS - Material and Services							
44110	Supplies - Other	848.02	37,589.77	14,000.00	5,000.00	(9,000.00)	-64%
44113	Office Equipment	0.00	821.27	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	379.99	0.00	0.00	0.00	N/A
44300	Equip Maintenance & Repair	0.00	0.00	250,000.00	0.00	(250,000.00)	-100%
44640	Telephone	0.00	48,706.89	0.00	0.00	0.00	N/A
44670	Equipment	107,104.53	87,826.95	50,000.00	0.00	(50,000.00)	-100%
44996	Hardware / Software Maintenance	48,739.99	132,238.91	0.00	0.00	0.00	N/A
45020	Contract Services	384.50	209.40	100,000.00	0.00	(100,000.00)	-100%
Account Classification Total: MS - Material and Services		\$157,077.04	\$307,773.18	\$414,000.00	\$5,000.00	(\$409,000.00)	-99%
CO - Capital Outlay							
88000	Vehicles Other	99,603.20	286,036.60	35,000.00	24,000.00	(11,000.00)	-31%
88170	Facilities Improvement	0.00	0.00	328,000.00	0.00	(328,000.00)	-100%
88360	Equipment	0.00	15,613.22	204,854.00	25,900.00	(178,954.00)	-87%
88760	Computer Equipment	72,833.02	8,827.86	0.00	0.00	0.00	N/A
88900	Heavy Equipment	0.00	283,515.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$172,436.22	\$593,992.68	\$567,854.00	\$49,900.00	(\$517,954.00)	-91%
DS - Debt Service							
99950	Interfund Loan Principal	776,107.68	904,775.92	275,000.00	185,000.00	(90,000.00)	-33%
Account Classification Total: DS - Debt Service		\$776,107.68	\$904,775.92	\$275,000.00	\$185,000.00	(\$90,000.00)	-33%
IF - Interfund Transfers							
99016	Trans - OSU Extension	0.00	0.00	0.00	11,018.00	11,018.00	N/A
99027	Trans - CDD	78,681.00	151,223.00	61,717.00	48,181.00	(13,536.00)	-22%
99043	Trans - Internal Services Fund	41,116.99	0.00	200,000.00	0.00	(200,000.00)	-100%
99060	Trans - Capital Projects	74,777.50	0.00	0.00	0.00	0.00	N/A
99085	Trans - CCF	0.00	0.00	0.00	10,000.00	10,000.00	N/A
99115	Trans - Library Reserve	0.00	0.00	116,000.00	0.00	(116,000.00)	-100%
99140	Trans - Dog Control	0.00	40,000.00	0.00	0.00	0.00	N/A
99170	Trans - Road Fund	0.00	0.00	1,124,632.00	0.00	(1,124,632.00)	-100%
99177	Trans - Surveyor	0.00	0.00	0.00	1,000.00	1,000.00	N/A

Klamath County, Oregon
2013-2014 Budget Financial Presentation
650 County Schools

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Materials and Services	2,668,727	1,921,502	3,158,500	315,200
Subtotal Current Expenditures	2,668,727	1,921,502	3,158,500	315,200
Unappropriated Fund Balance	933,985	1,270,126	-	-
Subtotal Noncurrent Expenditures	933,985	1,270,126	-	-
Total Requirements by Budgetary Category	3,602,711	3,191,628	3,158,500	315,200

Requirements by Fund				
County Schools (650)	3,602,711	3,191,628	3,158,500	315,200
Total Requirements by Fund	3,602,711	3,191,628	3,158,500	315,200

Resources by Budgetary Category				
Intergovernmental	3,088,090	2,250,974	2,108,000	315,000
Fines and Forfeitures	-	224	-	100
Investment Earnings	6,162	6,445	500	100
Beginning Fund Balance	508,459	933,985	1,050,000	-
Total Resources by Budgetary Category	3,602,711	3,191,628	3,158,500	315,200

Full-Time Employee Equivalents	-	-	-	-
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Mandate	Total Cost	Personnel Services	FTE
County Schools	315,200	-	-
Total Mandates	315,200	-	-

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

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 650 - County Schools							
Department: 769 - County Schools							
<u>Revenues</u>							
IG - Intergovernmental							
33150	Receipts - Federal Forest	2,885,337.93	1,947,468.94	1,903,000.00	200,000.00	(1,703,000.00)	-89%
33350	State Board of Forestry	145,940.73	245,324.03	150,000.00	50,000.00	(100,000.00)	-67%
33360	Taxes - Electric Coop	41,104.52	44,320.97	40,000.00	50,000.00	10,000.00	25%
33735	Small Rail Car	15,706.89	13,859.79	15,000.00	15,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$3,088,090.07	\$2,250,973.73	\$2,108,000.00	\$315,000.00	(\$1,793,000.00)	-85%
FF - Fines and Forfeitures							
34300	Fees - Court	0.00	224.04	0.00	100.00	100.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$0.00	\$224.04	\$0.00	\$100.00	\$100.00	
IN - Interest							
39150	Investments - Interest On	6,161.81	6,445.37	500.00	100.00	(400.00)	-80%
Account Classification Total: IN - Interest		\$6,161.81	\$6,445.37	\$500.00	\$100.00	(\$400.00)	-80%
FB - Fund Balances							
31001	Beginning Fund Balance	508,459.23	933,984.53	1,050,000.00	0.00	(1,050,000.00)	-100%
Account Classification Total: FB - Fund Balances		\$508,459.23	\$933,984.53	\$1,050,000.00	\$0.00	(\$1,050,000.00)	-100%
Department Total: 769 - County Schools		\$3,602,711.11	\$3,191,627.67	\$3,158,500.00	\$315,200.00	(\$2,843,300.00)	-90%
<u>Expenditures</u>							
MS - Material and Services							
44104	Miscellaneous	2,668,726.58	1,921,501.55	3,158,500.00	315,200.00	(2,843,300.00)	-90%
Account Classification Total: MS - Material and Services		\$2,668,726.58	\$1,921,501.55	\$3,158,500.00	\$315,200.00	(\$2,843,300.00)	-90%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	933,984.53	1,270,126.12	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$933,984.53	\$1,270,126.12	\$0.00	\$0.00	\$0.00	0%
Department Total: 769 - County Schools		\$3,602,711.11	\$3,191,627.67	\$3,158,500.00	\$315,200.00	(\$2,843,300.00)	-90%

Klamath County, Oregon
 2013-2014 Budget Financial Presentation
 9347 PERS Reserve

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Personal Services	-	-	10,000	-
Subtotal Current Expenditures	-	-	10,000	-
Reserves	-	-	175,500	193,500
Unappropriated Fund Balance	184,437	201,523		
Total Requirements by Budgetary Category	184,437	201,523	185,500	193,500
<u>Requirements by Fund</u>				
PERS Reserve (9347)	184,437	201,523	185,500	193,500
Total Requirements by Fund	184,437	201,523	185,500	193,500
<u>Resources by Budgetary Category</u>				
Investment Earnings	80	361	500	500
Interfund Transfers	184,357	16,725	-	-
Beginning Fund Balance	-	184,437	185,000	193,000
Total Resources by Budgetary Category	184,437	201,523	185,500	193,500
<u>Full-Time Employee Equivalents</u>				
	-	-	-	-
<u>Mandate</u>				
PERS Reserve	193,500	-	-	
Total Mandates	193,500	-	-	

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 in 2010-2011 and placing the extra contribution into this fund.

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 9347 - PERS Holding							
Department: 000 - Non-Departmental							
<u>Revenues</u>							
IN - Interest							
39150	Investments - Interest On	80.46	360.86	500.00	500.00	0.00	0.00
Account Classification Total: IN - Interest		\$80.46	\$360.86	\$500.00	\$500.00	\$0.00	0.00
TI - Interfund Transfers							
36290	Trans - Marine Law Enf	4,812.45	233.44	0.00	0.00	0.00	N/A
36291	Trans - Search and Rescue	1,599.05	0.00	0.00	0.00	0.00	N/A
36455	Trans - Comm Corrections	26,000.37	1,663.58	0.00	0.00	0.00	N/A
39007	Trans - Sheriff Admin	4,306.69	333.66	0.00	0.00	0.00	N/A
39008	Trans - Sheriff Patrol	80,412.63	3,869.51	0.00	0.00	0.00	N/A
39011	Trans - Court Security	0.00	4,934.42	0.00	0.00	0.00	N/A
39043	Trans - Sheriff Corrections	67,225.76	5,251.31	0.00	0.00	0.00	N/A
39044	Trans - Sheriff Civil	0.00	438.59	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$184,356.95	\$16,724.51	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balances							
31001	Beginning Fund Balance	0.00	184,437.41	185,000.00	193,000.00	8,000.00	0.04
Account Classification Total: FB - Fund Balances		\$0.00	\$184,437.41	\$185,000.00	\$193,000.00	\$8,000.00	0.04
Department Total: 000 - Non-Departmental		\$184,437.41	\$201,522.78	\$185,500.00	\$193,500.00	\$8,000.00	0.04
<u>Expenditures</u>							
PS - Personnel Services							
63970	Retirement - PERS	0.00	0.00	10,000.00	0.00	(10,000.00)	(1.00)
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)	(1.00)
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	175,500.00	193,500.00	18,000.00	0.10
99981	Unappropriated Fund Balance	184,437.41	201,522.78	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$184,437.41	\$201,522.78	\$175,500.00	\$193,500.00	\$18,000.00	0.10
Department Total: 000 - Non-Departmental		\$184,437.41	\$201,522.78	\$185,500.00	\$193,500.00	\$8,000.00	0.04

Klamath County, Oregon
2013-2014 Budget Financial Presentation
340 Courthouse Bond

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	2,575	-	-	-
Debt Service	1,595,295	-	-	-
Interfund Transfers	-	393,252		
Subtotal Current Expenditures	1,597,870	393,252	-	-
Unappropriated Fund Balance	290,768	-	-	-
Subtotal Noncurrent Expenditures	290,768	-	-	-
Total Requirements by Budgetary Category	1,888,638	393,252	-	-

<u>Requirements by Fund</u>				
Courthouse B&I (340)	1,888,638	393,252	-	-
Total Requirements by Fund	1,888,638	393,252	-	-

<u>Resources by Budgetary Category</u>				
Taxes	1,676,232	100,407	-	-
Investment Earnings	5,474	2,077	-	-
Beginning Fund Balance	206,931	290,768	-	-
Total Resources by Budgetary Category	1,888,638	393,252	-	-

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 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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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
Fund: 340 - Couthouse B&I							
Department: 325 - Debt Service							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	1,595,657.94	4,499.45	0.00	0.00	0.00	N/A
31200	Property Taxes - Prior	66,753.23	87,377.71	0.00	0.00	0.00	N/A
36441	Sales - Property Distribution	13,820.97	8,530.04	0.00	0.00	0.00	N/A
Account Classification Total: PT - Property Taxes		\$1,676,232.14	\$100,407.20	\$0.00	\$0.00	\$0.00	0.00
IN - Interest							
39150	Investments - Interest On	5,474.02	2,076.87	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$5,474.02	\$2,076.87	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balances							
31001	Beginning Fund Balance	206,931.47	290,767.63	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$206,931.47	\$290,767.63	\$0.00	\$0.00	\$0.00	0.00
Department Total: 325 - Debt Service		\$1,888,637.63	\$393,251.70	\$0.00	\$0.00	\$0.00	0.00
<u>Expenditures</u>							
MS - Material and Services							
45020	Contract Services	2,575.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$2,575.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
DS - Debt Service							
99930	Bond Interest	80,295.00	0.00	0.00	0.00	0.00	N/A
99940	Bond Principal	1,515,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$1,595,295.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
IF - Interfund Transfers							
99040	Trans - General Fund	0.00	393,251.70	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$393,251.70	\$0.00	\$0.00	\$0.00	0.00
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	290,767.63	0.00	0.00	0.00	0.00	N/A

Klamath County, Oregon
 2013-2014 Budget Financial Presentation
 350 Fairgrounds Bond

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Interfund Transfers	-	71,352	-	-
Subtotal Current Expenditures	-	71,352	-	-
Unappropriated Fund Balance	51,322	-	-	-
Subtotal Noncurrent Expenditures	51,322	-	-	-
Total Requirements by Budgetary Category	51,322	71,352	-	-
<u>Requirements by Fund</u>				
Fairgrounds B&I (350)	51,322	71,352	-	-
Total Requirements by Fund	51,322	71,352	-	-
<u>Resources by Budgetary Category</u>				
Taxes	21,513	19,723	-	-
Investment Earnings	292	307	-	-
Beginning Fund Balance	29,517	51,322	-	-
Total Resources by Budgetary Category	51,322	71,352	-	-
<u>Full-Time Employee Equivalents</u>				
	-	-	-	-
<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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Klamath County, Oregon
2013-2014 Budget Financial Presentation
800 Emergency Tele Excise Tax

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	357,531	353,901	370,000	
Total Requirements by Budgetary Category	357,531	353,901	370,000	-
<u>Requirements by Fund</u>				
Emergency Telephone Excise Tax (800)	357,531	353,901	370,000	
Total Requirements by Fund	357,531	353,901	370,000	-
<u>Resources by Budgetary Category</u>				
Taxes	357,531	353,901	370,000	
Total Resources by Budgetary Category	357,531	353,901	370,000	-

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

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.

Oregon Senate Bill 1559 amended the above statute to provide for direct payments to the 9-1-1 jurisdictions. Klamath County

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