

**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

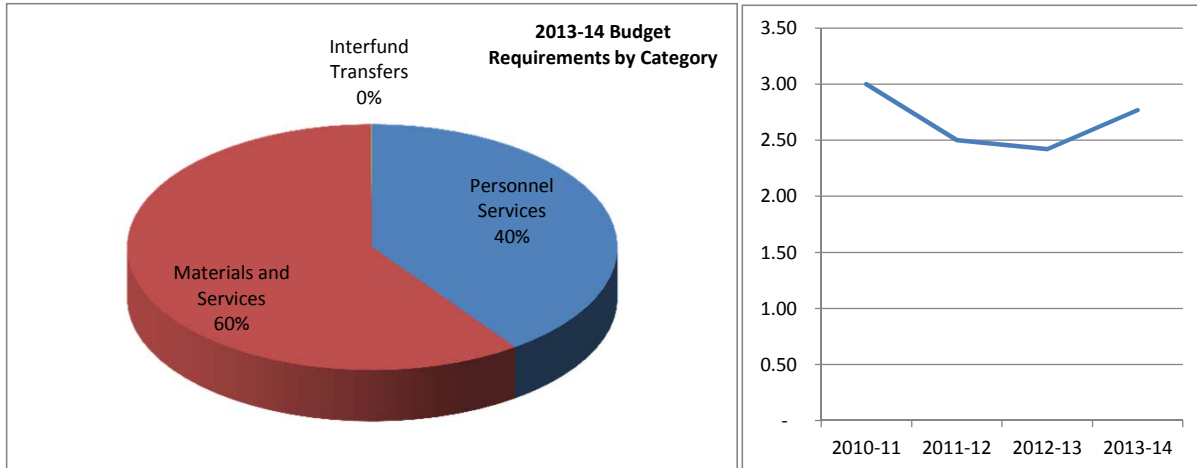
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	146,519	189,909	161,735	199,968
Materials and Services	154,004	166,134	212,566	298,163
Interfund Transfers	627	1,077	-	500
<b>Total Requirements by Budgetary Category</b>	<b>301,150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

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

<b>Resources by Budgetary Category</b>				
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
<b>Total Resources by Budgetary Category</b>	<b>301,150</b>	<b>357,120</b>	<b>374,301</b>	<b>498,631</b>

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



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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
			<b>2.7656</b>				<b>\$0.00</b>	<b>\$135,094.66</b>	<b>\$3,107.18</b>	<b>\$8,375.87</b>	<b>\$1,958.87</b>	<b>\$3,107.18</b>	<b>\$97.76</b>	<b>\$26,737.50</b>	<b>\$100.44</b>	<b>\$66.30</b>	<b>\$21,315.15</b>	<b>\$199,960.90</b>

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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
<b>Fund: 100 - General Fund</b>							
<b>Department: 113 - Tax Collector</b>							
<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%
<b>Account Classification Total: LP - Licenses, Fees and Permits</b>		<b>\$1,084.00</b>	<b>\$1,708.00</b>	<b>\$17,465.00</b>	<b>\$64,820.00</b>	<b>\$47,355.00</b>	<b>271%</b>
IG - Intergovernmental							
33200	A&T Grant	90,726.98	42,943.01	75,903.00	93,286.00	17,383.00	23%
<b>Account Classification Total: IG - Intergovernmental</b>		<b>\$90,726.98</b>	<b>\$42,943.01</b>	<b>\$75,903.00</b>	<b>\$93,286.00</b>	<b>\$17,383.00</b>	<b>23%</b>
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%
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$33,535.49</b>	<b>\$36,658.91</b>	<b>\$17,950.00</b>	<b>\$20,755.00</b>	<b>\$2,805.00</b>	<b>16%</b>
FF - Fines and Forfeitures							
35020	Foreclosure - Publication	8,871.21	43,739.33	0.00	0.00	0.00	N/A
<b>Account Classification Total: FF - Fines and Forfeitures</b>		<b>\$8,871.21</b>	<b>\$43,739.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
IN - Interest							
39150	Investments - Interest On	0.00	0.00	0.00	500.00	500.00	N/A
<b>Account Classification Total: IN - Interest</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	
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
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$166,932.50</b>	<b>\$232,070.71</b>	<b>\$262,983.00</b>	<b>\$319,270.00</b>	<b>\$56,287.00</b>	<b>21%</b>
<b>Department Total: 113 - Tax Collector</b>		<b>\$301,150.18</b>	<b>\$357,119.96</b>	<b>\$374,301.00</b>	<b>\$498,631.00</b>	<b>\$124,330.00</b>	<b>33%</b>

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 100 - General Fund</b>							
<b>Department: 113 - Tax Collector</b>							
<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
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$146,518.76</b>	<b>\$189,908.81</b>	<b>\$161,735.00</b>	<b>\$199,968.00</b>	<b>\$38,233.00</b>	<b>24%</b>
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
<b><u>Requirements by Budgetary Category</u></b>				
Materials and Services	816,492	782,060	658,789	654,063
Interfund Transfers	643,887	617,936	692,211	696,937
<b>Subtotal Current Expenditures</b>	<b>1,460,379</b>	<b>1,399,996</b>	<b>1,351,000</b>	<b>1,351,000</b>
<b><u>Requirements by Fund</u></b>				
Transient Room Tax (9700)	1,460,379	1,399,996	1,351,000	1,351,000
<b>Total Requirements by Fund</b>	<b>1,460,379</b>	<b>1,399,996</b>	<b>1,351,000</b>	<b>1,351,000</b>
<b><u>Resources by Budgetary Category</u></b>				
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	-
<b>Total Resources by Budgetary Category</b>	<b>1,460,379</b>	<b>1,399,996</b>	<b>1,351,000</b>	<b>1,351,000</b>
<b><u>Full-Time Employee Equivalents</u></b>				
	-	-	-	-
<b><u>Mandate</u></b>				
Transient Room Tax	1,351,000	-	-	
<b>Total Mandates</b>	<b>1,351,000</b>	<b>-</b>	<b>-</b>	

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

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**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Proposed	Change	Percentage Change
<b>Fund: 9700 - Transient Room Tax</b>							
<b>Department: 160 - Tourism</b>							
<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%
<b>Account Classification Total: OT - Other Taxes</b>		<b>\$1,453,388.58</b>	<b>\$1,396,912.79</b>	<b>\$1,200,000.00</b>	<b>\$1,350,000.00</b>	<b>\$150,000.00</b>	<b>13%</b>
LP - Licenses, Fees and Permits							
35070	Fees - Late	0.00	1,023.85	500.00	1,000.00	500.00	100%
<b>Account Classification Total: LP - Licenses, Fees and Permits</b>		<b>\$0.00</b>	<b>\$1,023.85</b>	<b>\$500.00</b>	<b>\$1,000.00</b>	<b>\$500.00</b>	<b>100%</b>
IN - Interest							
39150	Investments - Interest On	2,970.73	2,059.42	500.00	0.00	(500.00)	-100%
<b>Account Classification Total: IN - Interest</b>		<b>\$2,970.73</b>	<b>\$2,059.42</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>(\$500.00)</b>	<b>-100%</b>
FB - Fund Balances							
31001	Beginning Fund Balance	4,020.04	0.00	150,000.00	0.00	(150,000.00)	-100%
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$4,020.04</b>	<b>\$0.00</b>	<b>\$150,000.00</b>	<b>\$0.00</b>	<b>(\$150,000.00)</b>	<b>-100%</b>
<b>Department Total: 160 - Tourism</b>		<b>\$1,460,379.35</b>	<b>\$1,399,996.06</b>	<b>\$1,351,000.00</b>	<b>\$1,351,000.00</b>	<b>\$0.00</b>	<b>0%</b>
<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%
<b>Account Classification Total: MS - Material and Services</b>		<b>\$816,491.92</b>	<b>\$782,059.60</b>	<b>\$658,789.00</b>	<b>\$654,063.00</b>	<b>(\$4,726.00)</b>	<b>-1%</b>
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%
<b>Account Classification Total: IF - Interfund Transfers</b>		<b>\$643,887.43</b>	<b>\$617,936.46</b>	<b>\$692,211.00</b>	<b>\$696,937.00</b>	<b>\$4,726.00</b>	<b>1%</b>
<b>Department Total: 160 - Tourism</b>		<b>\$1,460,379.35</b>	<b>\$1,399,996.06</b>	<b>\$1,351,000.00</b>	<b>\$1,351,000.00</b>	<b>\$0.00</b>	<b>0%</b>



**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

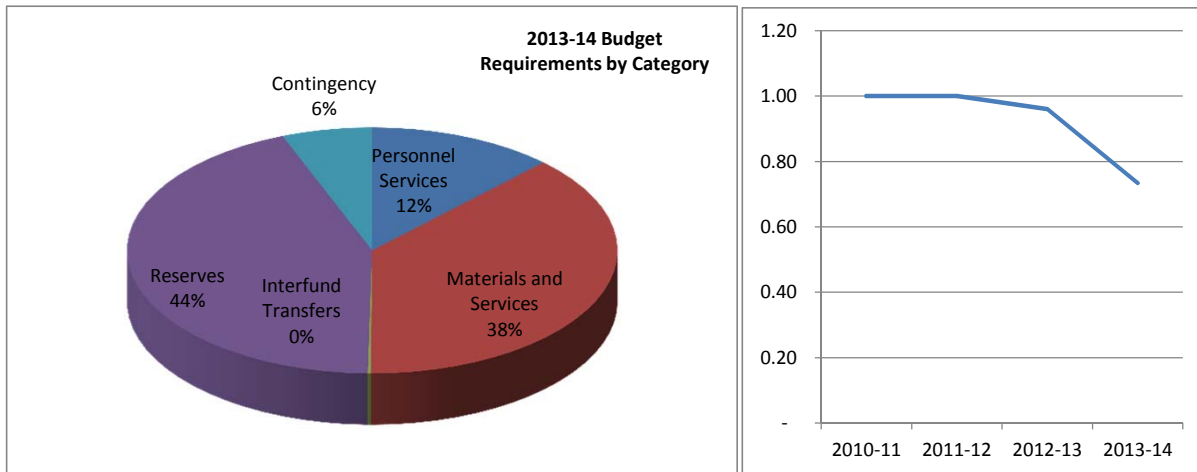
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	79,170	40,338	69,722	61,925
Materials and Services	538,171	276,160	474,278	189,942
Interfund Transfers	6,571	3,577	-	1,000
<b>Subtotal Current Expenditures</b>	<b>623,912</b>	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

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

<b>Resources by Budgetary Category</b>				
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
<b>Total Resources by Budgetary Category</b>	<b>889,405</b>	<b>560,165</b>	<b>574,000</b>	<b>502,867</b>

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



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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
			<b>0.7344</b>				<b>\$0.00</b>	<b>\$42,772.83</b>	<b>\$983.78</b>	<b>\$2,651.92</b>	<b>\$620.21</b>	<b>\$983.78</b>	<b>\$25.30</b>	<b>\$6,975.00</b>	<b>\$48.24</b>	<b>\$15.30</b>	<b>\$6,843.65</b>	<b>\$61,919.99</b>

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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
<b>Fund: 604 - Property Sales</b>							
<b>Department: 780 - Property</b>							
<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%
<b>Account Classification Total: LP - Licenses, Fees and Permits</b>		<b>\$13,901.69</b>	<b>\$21,746.46</b>	<b>\$19,050.00</b>	<b>\$26,217.00</b>	<b>\$7,167.00</b>	<b>38%</b>
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%
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$404,549.54</b>	<b>\$204,182.68</b>	<b>\$100,500.00</b>	<b>\$80,500.00</b>	<b>(\$20,000.00)</b>	<b>-20%</b>
IN - Interest							
39150	Investments - Interest On	4,364.73	1,610.11	4,300.00	1,000.00	(3,300.00)	-77%
<b>Account Classification Total: IN - Interest</b>		<b>\$4,364.73</b>	<b>\$1,610.11</b>	<b>\$4,300.00</b>	<b>\$1,000.00</b>	<b>(\$3,300.00)</b>	<b>-77%</b>
MI - Miscellaneous							
36100	Miscellaneous	0.00	0.00	150.00	150.00	0.00	0%
<b>Account Classification Total: MI - Miscellaneous</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$150.00</b>	<b>\$150.00</b>	<b>\$0.00</b>	<b>0%</b>
CA - Sale of Capital Assets							
36420	Sales - Property	122,016.68	67,132.93	200,000.00	145,000.00	(55,000.00)	-28%
<b>Account Classification Total: CA - Sale of Capital Assets</b>		<b>\$122,016.68</b>	<b>\$67,132.93</b>	<b>\$200,000.00</b>	<b>\$145,000.00</b>	<b>(\$55,000.00)</b>	<b>-28%</b>
FB - Fund Balances							
31001	Beginning Fund Balance	344,572.52	265,492.81	250,000.00	250,000.00	0.00	0%
<b>Account Classification Total: FB - Fund Balances</b>		<b>\$344,572.52</b>	<b>\$265,492.81</b>	<b>\$250,000.00</b>	<b>\$250,000.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Department Total: 780 - Property</b>		<b>\$889,405.16</b>	<b>\$560,164.99</b>	<b>\$574,000.00</b>	<b>\$502,867.00</b>	<b>(\$71,133.00)</b>	<b>-12%</b>

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
<b>Fund: 604 - Property Sales</b>							
<b>Department: 780 - Property</b>							
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%
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$79,170.20</b>	<b>\$40,338.17</b>	<b>\$69,722.00</b>	<b>\$61,925.00</b>	<b>(\$7,797.00)</b>	<b>-11%</b>

**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
<b>Fund: 604 - Property Sales</b>							
<b>Department: 780 - Property</b>							
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%
<b>Account Classification Total: MS - Material and Services</b>		<b>\$538,171.15</b>	<b>\$276,159.76</b>	<b>\$474,278.00</b>	<b>\$189,942.00</b>	<b>(\$284,336.00)</b>	<b>-60%</b>
<b>IF - Interfund Transfers</b>							
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
<b>Account Classification Total: IF - Interfund Transfers</b>		<b>\$6,571.00</b>	<b>\$3,577.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	
<b>CR - Contingencies</b>							
99750	Operating Contingency	0.00	0.00	30,000.00	30,000.00	0.00	0%
<b>Account Classification Total: CR - Contingencies</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>FB - Fund Balance &amp; Reserves</b>							
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
<b>Account Classification Total: FB - Fund Balance &amp; Reserves</b>		<b>\$265,492.81</b>	<b>\$240,090.06</b>	<b>\$0.00</b>	<b>\$220,000.00</b>	<b>\$220,000.00</b>	<b>0%</b>
<b>Department Total: 780 - Property</b>		<b>\$889,405.16</b>	<b>\$560,164.99</b>	<b>\$574,000.00</b>	<b>\$502,867.00</b>	<b>(\$71,133.00)</b>	<b>-12%</b>
<b>Fund Revenue</b>	<b>Total: 604 - Property Sales</b>	<b>\$889,405.16</b>	<b>\$560,164.99</b>	<b>\$574,000.00</b>	<b>\$502,867.00</b>	<b>(\$71,133.00)</b>	<b>-12%</b>
<b>Fund Expenditure</b>	<b>Total: 604 - Property Sales</b>	<b>\$889,405.16</b>	<b>\$560,164.99</b>	<b>\$574,000.00</b>	<b>\$502,867.00</b>	<b>(\$71,133.00)</b>	<b>-12%</b>

