

Klamath County, Oregon 2014-2015 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. 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 \$130 million.

Successes and Challenges:

During the 2014-2015 fiscal year, the Treasurers' office will be updating its investment management contract for the Treasurer's Investment Pool.

The Treasurer's office transitioned all special districts to handling their own funds and no longer invests on their behalf.

Budget Overview:

Major revenue source is an investment management fee from the investment earnings on all public money held by the Treasurer. The Treasurer's office receives funding from the CAFFA grant and support from the General Fund.

Major expenditures relate to payroll and material costs of operating the Treasurer's office. Major materials and service expenditures relate to contracts for the investment of funds, audit contracts, and bank service fees.

Significant Changes:

The cost structure of the department has changed significantly from the prior year budget. Expenditures which previously were incorporated as a component of net investment income distributed to participants of the Treasurer's Investment Pool are now included in the Treasurer's office budget to provide for greater transparency of the costs to the public. Also included in this year is a significant increase in internal service fees to the Treasurer's office as the method of allocating these costs was changed to include the value of the transactions flowing through trust and agency funds controlled by the Treasurer's office. These increased costs are offset with an increase in fee revenue collected from the Treasurer's Investment Pool.

Key issues:

With the change in the costs that are incorporated into the Treasurer's office budget the necessity to manage the investments to maintain a positive investment return for the departments will be of considerable focus. If investment earnings on the Treasurer's Investment Pool are not sufficient to pay for the increased fees that are charged by the Treasurer's Office there may need to be increased support provided by the General Fund.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
111 Treasurer

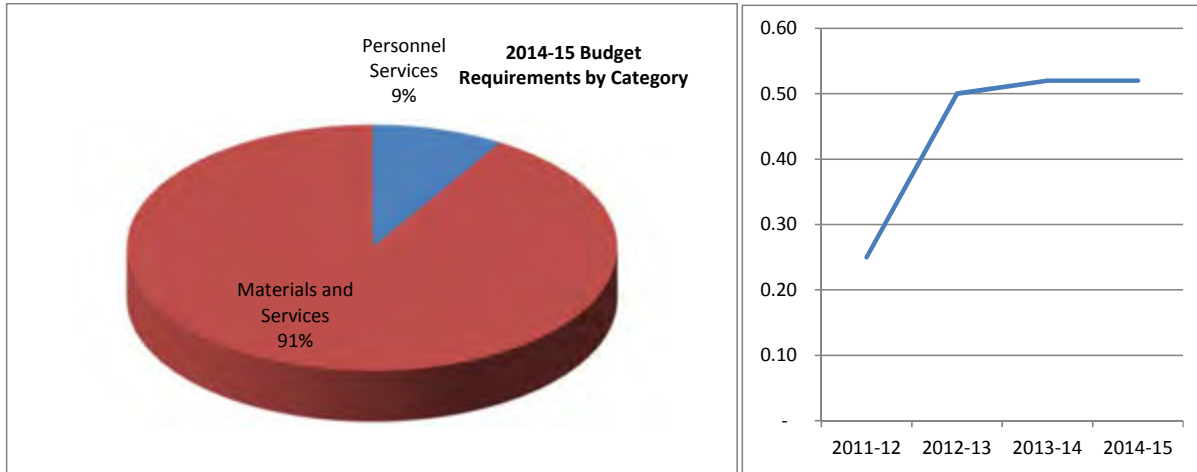
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	17,882	27,385	31,090	35,122
Materials and Services	14,659	16,946	25,852	368,829
Subtotal Current Expenditures	32,541	44,331	56,942	403,951
Interfund Transfers	29,894	-	-	-
Subtotal Noncurrent Expenditures	29,894	-	-	-
Total Requirements by Budgetary Category	62,435	44,331	56,942	403,951

Requirements by Fund				
General Fund (100)	62,435	44,331	56,942	403,951
Total Requirements by Fund	62,435	44,331	56,942	403,951

Resources by Budgetary Category				
Intergovernmental	5,401	8,773	9,859	27,542
Charges for Services	57,034	30,827	47,083	359,092
Interfund Transfers	-	4,731	-	17,317
Total Resources by Budgetary Category	62,435	44,331	56,942	403,951

Full-Time Employee Equivalents	0.25	0.50	0.52	0.52
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Mandate	Total Cost	Personnel Services	FTE
Treasurer	403,951	35,122	0.52
Total Mandates	403,951	35,122	0.52



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Treasurer	Treasurer	10011160050	1.0000	Non-Union	TU01	1	\$0.00	\$17,907.30	\$0.00	\$1,110.25	\$259.66	\$358.15	\$34.45	\$0.00	\$0.00	\$0.00	\$0.00	\$3,044.24	\$22,714.05
Treasurer	Accounting Specialist	10011161561	0.2500	Local 121	LH14	6	\$0.00	\$9,657.22	\$169.00	\$598.75	\$140.03	\$193.14	\$8.61	\$0.00	\$0.00	\$0.00	\$0.00	\$1,641.73	\$12,408.48
			1.2500				\$0.00	\$27,564.52	\$169.00	\$1,709.00	\$399.69	\$551.29	\$43.07	\$0.00	\$0.00	\$0.00	\$0.00	\$4,685.97	\$35,122.53

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
Department: 111 - Treasurer							
IG - Intergovernmental							
33200	A&T Grant	5,400.86	8,773.25	9,859.00	27,542.00	17,683.00	179%
Account Classification Total: IG - Intergovernmental		\$5,400.86	\$8,773.25	\$9,859.00	\$27,542.00	\$17,683.00	179%
CS - Charges for Service							
33000	Reimbursements	0.00	0.00	0.00	6,000.00	6,000.00	N/A
34035	Fees - For Services	57,033.76	30,826.94	47,083.00	353,092.00	306,009.00	650%
Account Classification Total: CS - Charges for Service		\$57,033.76	\$30,826.94	\$47,083.00	\$359,092.00	\$312,009.00	663%
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	4,730.77	0.00	17,317.00	17,317.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$4,730.77	\$0.00	\$17,317.00	\$17,317.00	
Department Total: 111 - Treasurer		\$62,434.62	\$44,330.96	\$56,942.00	\$403,951.00	\$347,009.00	609%
<u>Expenditures</u>							
Department: 111 - Treasurer							
PS - Personnel Services							
60050	Treasurer	9,171.25	14,778.17	17,730.00	17,907.00	177.00	1%
60210	Chief Office Deputy	28.59	0.00	0.00	0.00	0.00	N/A
60492	Financial Systems Administrator	3,529.26	839.75	0.00	0.00	0.00	N/A
61561	Accounting Assistant III	0.00	1,782.92	1,500.00	9,657.00	8,157.00	544%
61600	Office Assistant II	0.00	5,501.76	6,050.00	0.00	(6,050.00)	-100%
63930	FICA	988.74	1,670.78	1,934.00	2,109.00	175.00	9%
63940	Workmans Compensation Tax	15.66	35.95	44.00	43.00	(1.00)	-2%
63941	Workmans Compensation	76.35	521.00	581.00	551.00	(30.00)	-5%
63950	Medical Insurance	2,187.92	0.00	0.00	0.00	0.00	N/A
63951	Life Insurance	26.34	8.27	0.00	0.00	0.00	N/A
63952	Short Term Disability	1.89	3.75	0.00	0.00	0.00	N/A
63960	Retirement - General	1,232.09	1,914.06	3,077.00	4,686.00	1,609.00	52%
63980	Unemployment Compensation	143.88	329.02	174.00	169.00	(5.00)	-3%
63990	Cell Phone Allowance	480.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$17,881.97	\$27,385.43	\$31,090.00	\$35,122.00	\$4,032.00	13%

Department Mission:

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

Mandated Services:

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

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

Department Overview:

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

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

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

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

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

Successes and Challenges:

Our office had the following successes for the Fiscal Year: 7/1/13-6/30/14

- 5,545****Number of properties reappraised
- 3,759****Number of deeds worked
- 370****Number of Mobile title transfers, trip permits, re-titles and de-titles
- 1506****Number of accounts for the Veteran's and Widow's Exemptions (60 New)
- 219****Number of accounts for the Senior Citizen Program (106 Active)
- 60****Number of property tax appeals
- 23****Number of withdrawn appeals
- 37 ****Number of appeals heard at BOPTA (2 stipulated)
- 1****Number of appeals that went on to Magistrate

Success: We reappraised North County this past year, which had not been reappraised in eleven years. We know the hard work there benefited the whole county as a large amount of new value was picked up and added to the tax roll.

Challenges: Doing more with less each year continues to be a challenge to stay in compliance with our state mandated duties and stay eligible for the CAFFA grant.

It is difficult dealing with farm land values after water shut-off in the Bly, Sprague River, Modoc Point and other upper Klamath Basin area.

With the City and County Schools both passing bonds and with new tax proposals, there will be issues dealing with the public because of higher taxes.

Budget Overview:

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

Major revenue:

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

Other revenue sources:

- mobile home title transfers, re-titling, de-titling and trip permits
- subdivisions, plats, lot-line adjustments and consolidations
- recall lists and sales lists
- everyday business of copies, faxes and maps
- calculation of farm disqualifications

Major expenditure:

The primary expenditure for the Assessor's office is personnel costs and funding the new software system.

Economic factors:

- Manufactured housing market
- ✓ More sales equal more transfers that we handle
- Economy in general
- ✓ Developers not platting new subdivisions
- ✓ Property owners not splitting their parcels
- ✓ New homes not being built
- ✓ Decrease of remodels and additions of residential properties
- ✓ Major reductions of industrial properties & utilities, which are valued by Department of Revenue
- Devaluation of farm land due to water shut-off

Significant Changes:

We are projecting about the same level of revenue for the 2014-15 fiscal year.

One of the biggest changes we have is the GIS Department has moved from the IT Department and will now be under the Assessor's Office. They will continue to provide the mapping services. All the non-mapping duties will be performed by existing employees in the Assessor's Office.

The Assessor's office, including GIS, will be at 11.25 Employees (FTE) for the 2014-15 tax year. We have a strong belief in cross-training. We expect to maintain about the same level of revenue from previous years, while still providing excellent customer service and fulfilling the Department of Revenue and CAFFA grant requirements.

We have a new Residential Appraiser Trainee in a year-long training program to become a State Certified Appraiser. There has been a shuffling of duties and job titles, as we now have a new Senior Chief Deputy and a new Chief Appraiser. We are looking at a State Grant Program for sharing a Commercial Appraiser with Jackson and Josephine Counties.

There is a directive on the Assessment of Forest Land from ODF for Fire Protection. This directive states 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 others want to start billing. We are looking into this to help generate more revenue for the office. We currently process over 30,000 accounts for this fire protection, as ODF recently went through a reclassification program in the county.

Key Issues:

Software Program:

One of our most pressing issues is our computer software program. The software provider, Tyler Technologies would like to have counties still using this software to either upgrade or move to their more advanced/modern program. Thomson Reuters is the vendor that we contracted to provide the new software system. They are working hard in the state of Oregon and are currently offering their services in several other Oregon counties. We are working with the IT Department and the Tax Office to implement these new changes. The timeline is another one and a half to two years for go live.

Online Services:

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

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

We would like to provide this service to our customers, especially in this technological age. To do this we need to work closely with the IT Department.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
112 Assessor

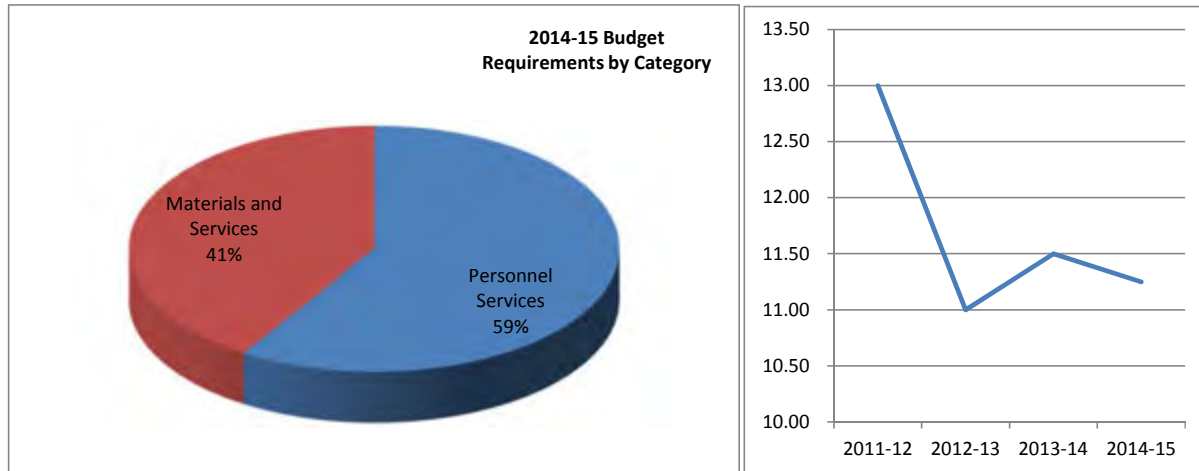
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	688,030	778,847	789,576	780,015
Materials and Services	181,491	405,838	605,193	543,979
Subtotal Current Expenditures	869,521	1,184,685	1,394,769	1,323,994
Interfund Transfers	1,786	5,000	5,000	-
Subtotal Noncurrent Expenditures	1,786	5,000	5,000	-
Total Requirements by Budgetary Category	871,307	1,189,685	1,399,769	1,323,994

Requirements by Fund				
General Fund (101)	871,307	987,223	1,025,615	1,027,640
Geographic Information Systems (106)	-	202,462	374,154	296,354
Total Requirements by Fund	871,307	1,189,685	1,399,769	1,323,994

Resources by Budgetary Category				
Licenses, Fees and Permits	23,044	21,208	19,600	19,800
Intergovernmental	244,570	306,821	450,045	318,896
Charges for Services	8,354	9,888	41,700	37,200
Interfund Transfers	595,338	851,768	888,424	948,098
Total Resources by Budgetary Category	871,307	1,189,685	1,399,769	1,323,994

Full-Time Employee Equivalents	13.00	11.00	11.50	11.25
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Mandate	Total Cost	Personnel Services	FTE
Assessor	1,027,640	655,877	10.00
GIS	296,354	124,138	1.25
Total Mandates	1,323,994	780,015	11.25



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
										63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Assessor	Assessor	10011260040	1.0000	Non-Union	AS01	1	\$0.00	\$67,491.23	\$0.000	\$4,184.46	\$978.62	\$1,349.82	\$34.45	\$10,500.00	\$0.00	\$86.04	\$0.00	\$11,473.51	\$96,098.13
Assessor	Sr. Chief Office Deputy	10011260071	1.0000	Non-Union	UF27	3	\$0.00	\$55,900.69	\$978.26	\$3,465.84	\$810.56	\$1,118.01	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$9,503.12	\$82,352.22
Assessor	Chief Appraiser	10011260500	1.0000	Non-Union	UF25	3	\$0.00	\$52,712.94	\$922.48	\$3,268.20	\$764.34	\$1,054.26	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$8,961.20	\$78,259.14
Assessor	Personal Property Auditor	10011260508	1.0000	Local 121	LH12	7	\$0.00	\$35,808.78	\$626.65	\$2,220.14	\$519.23	\$716.18	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,087.49	\$56,554.21
Assessor	Property Appraiser I	10011260510	1.0000	Local 121	LH10	1	\$0.00	\$29,306.24	\$512.86	\$1,816.99	\$424.94	\$586.12	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,982.06	\$48,204.95
Assessor	Property Appraiser II	10011260520	1.0000	Local 121	LH16	1	\$0.00	\$34,737.21	\$607.90	\$2,153.71	\$503.69	\$694.74	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,905.33	\$55,178.31
Assessor	Property Appraiser III	10011260530	1.0000	Local 121	LH18	7	\$0.00	\$48,979.58	\$857.14	\$3,036.73	\$710.20	\$979.59	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$8,326.53	\$73,465.51
Assessor	Deed Clerk 2	10011260603	1.0000	Local 121	LH12	7	\$0.00	\$35,808.78	\$626.65	\$2,220.14	\$519.23	\$716.18	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,087.49	\$56,554.21
Assessor	Office Specialist	10011261675	1.0000	Local 121	LH12	3	\$0.00	\$30,620.94	\$535.87	\$1,898.50	\$444.00	\$612.42	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$5,205.56	\$49,893.02
Assessor	Office Specialist	10011261675	1.0000	Local 121	LH14	7	\$0.00	\$37,959.84	\$664.30	\$2,353.51	\$550.42	\$759.20	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,453.17	\$59,316.17
			10.0000				\$0.00	\$429,326.23	\$6,332.11	\$26,618.23	\$6,225.23	\$8,586.52	\$344.52	\$105,000.00	\$0.00	\$273.96	\$183.60	\$72,985.46	\$655,875.87
GIS	Sr. GIS Analyst	15015110660594	1.0000	Local 121	LH27	6	\$0.00	\$74,363.88	\$1,301.37	\$4,610.56	\$1,078.28	\$1,487.28	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$12,641.86	\$106,058.95
GIS	GIS Planner	15015110660597	0.2500	Local 121	LH18	7	\$0.00	\$12,004.80	\$210.08	\$744.30	\$174.07	\$240.10	\$8.61	\$2,625.00	\$0.00	\$15.66	\$15.30	\$2,040.82	\$18,078.74
			1.2500				\$0.00	\$86,368.68	\$1,511.45	\$5,354.86	\$1,252.35	\$1,727.37	\$43.07	\$13,125.00	\$0.00	\$36.54	\$35.70	\$14,682.67	\$124,137.68

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
Department: 112 - Assessor							
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	0.00	285.00	100.00	300.00	200.00	200%
32114	Fees - Manufactured Homes	17,975.00	17,610.00	15,500.00	15,500.00	0.00	0%
32115	Taxing Districts Apps & Changes	400.00	1,137.50	1,000.00	1,000.00	0.00	0%
32117	Exempt/Spec Assmt Apps	2,900.00	750.00	1,500.00	1,500.00	0.00	0%
32118	Fees-Personal Property	200.00	425.00	500.00	500.00	0.00	0%
34062	Fees - Disqualification	1,569.18	1,000.00	1,000.00	1,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$23,044.18	\$21,207.50	\$19,600.00	\$19,800.00	\$200.00	1%
IG - Intergovernmental							
33200	A&T Grant	244,570.47	197,851.42	204,015.00	150,196.00	(53,819.00)	-26%
Account Classification Total: IG - Intergovernmental		\$244,570.47	\$197,851.42	\$204,015.00	\$150,196.00	(\$53,819.00)	-26%
CS - Charges for Service							
34061	Combinations/Segregation	1,265.00	1,905.00	2,200.00	2,200.00	0.00	0%
34195	Fees - Data Sales	0.00	0.00	30,000.00	30,000.00	0.00	0%
34280	Copies/Maps	7,089.21	6,767.53	7,000.00	2,500.00	(4,500.00)	-64%
Account Classification Total: CS - Charges for Service		\$8,354.21	\$8,672.53	\$39,200.00	\$34,700.00	(\$4,500.00)	-11%
TI - Interfund Transfers							
36330	Trans - General Non Dept	595,338.44	759,491.35	762,800.00	822,944.00	60,144.00	8%
Account Classification Total: TI - Interfund Transfers		\$595,338.44	\$759,491.35	\$762,800.00	\$822,944.00	\$60,144.00	8%
Department Total: 112 - Assessor		\$871,307.30	\$987,222.80	\$1,025,615.00	\$1,027,640.00	\$2,025.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<u>Expenditures</u>							
Department: 112 - Assessor							
PS - Personnel Services							
60040	Assessor	66,822.96	66,822.99	66,823.00	67,491.00	668.00	1%
60071	Sr Chief Office Deputy	0.00	27,338.03	57,535.00	55,901.00	(1,634.00)	-3%
60500	Chief Appraiser	0.00	0.00	0.00	52,713.00	52,713.00	N/A
60508	Personal Property Auditor	35,454.25	35,364.40	35,455.00	35,809.00	354.00	1%
60510	Property Appraiser I	26,159.77	8,043.60	32,436.00	29,306.00	(3,130.00)	-10%
60519	Property Appraiser Trainee	8,467.61	21,455.61	0.00	0.00	0.00	N/A
60520	Property Appraiser II	43,213.54	22,841.03	0.00	34,737.00	34,737.00	N/A
60530	Property Appraiser III	97,080.12	97,168.28	97,941.00	48,980.00	(48,961.00)	-50%
60546	Chief Cartographer	39,404.76	0.00	0.00	0.00	0.00	N/A
60561	Senior Sales Analyst	51,698.26	52,196.29	52,367.00	0.00	(52,367.00)	-100%
60603	Deed Clerk II	35,454.24	35,318.41	35,455.00	35,809.00	354.00	1%
61495	Office Technician	19,953.78	0.00	0.00	0.00	0.00	N/A
61610	Office Assistant III	27,871.36	28,875.36	29,190.00	0.00	(29,190.00)	-100%
61675	Office Specialist	47,154.16	64,138.44	37,584.00	68,581.00	30,997.00	82%
63930	FICA	35,110.45	32,394.76	34,026.00	32,843.00	(1,183.00)	-3%
63940	Workmans Compensation Tax	295.03	272.72	345.00	345.00	0.00	0%
63941	Workmans Compensation	3,941.98	11,123.42	10,230.00	8,587.00	(1,643.00)	-16%
63950	Medical Insurance	89,420.16	90,435.74	93,000.00	105,000.00	12,000.00	13%
63951	Life Insurance	321.54	282.86	274.00	274.00	0.00	0%
63952	Short Term Disability	224.40	191.81	184.00	184.00	0.00	0%
63960	Retirement - General	49,827.16	49,587.78	71,166.00	72,985.00	1,819.00	3%
63980	Unemployment Compensation	10,154.61	9,022.24	8,693.00	6,332.00	(2,361.00)	-27%
Account Classification Total: PS - Personnel Services		\$688,030.14	\$652,873.77	\$662,704.00	\$655,877.00	(\$6,827.00)	-1%
MS - Material and Services							
44010	Mgmt Travel & Training	1,362.83	1,595.58	3,000.00	6,500.00	3,500.00	117%
44040	Staff Travel & Training	3,432.03	6,632.74	6,500.00	1,500.00	(5,000.00)	-77%
44080	Office Machine Repairs	0.00	0.00	0.00	1,000.00	1,000.00	N/A
44100	Supplies - Office	6,553.62	4,432.80	6,500.00	4,500.00	(2,000.00)	-31%
44200	Dues / Fees	0.00	200.00	200.00	400.00	200.00	100%
44250	Vehicle Fuel	5,323.77	4,068.13	6,500.00	2,500.00	(4,000.00)	-62%
44260	Vehicle Maintenance & Repair	1,140.73	2,406.70	2,500.00	2,500.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	1,000.00	1,000.00	N/A

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 150 - Internal Services							
<u>Revenues</u>							
Department: 151 - Internal Service							
Sub Department: 106 - Geographic Information Systems							
IG - Intergovernmental							
33200	A&T Grant	0.00	45,801.98	43,230.00	43,700.00	470.00	1%
33405	Grants	0.00	63,167.76	202,800.00	125,000.00	(77,800.00)	-38%
Account Classification Total: IG - Intergovernmental		\$0.00	\$108,969.74	\$246,030.00	\$168,700.00	(\$77,330.00)	-31%
CS - Charges for Service							
34280	Copies/Maps	0.00	1,215.00	2,500.00	2,500.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$0.00	\$1,215.00	\$2,500.00	\$2,500.00	\$0.00	0%
TI - Interfund Transfers							
36760	Trans - Admin Non Dept	0.00	92,277.03	125,624.00	125,154.00	(470.00)	0%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$92,277.03	\$125,624.00	\$125,154.00	(\$470.00)	0%
Sub Department Total: 106 - Geographic Information Systems		\$0.00	\$202,461.77	\$374,154.00	\$296,354.00	(\$77,800.00)	-21%
<u>Expenditures</u>							
Department: 151 - Internal Service							
Sub Department: 106 - Geographic Information Systems							
PS - Personnel Services							
60546	Chief Cartographer	0.00	15,785.67	0.00	0.00	0.00	N/A
60594	Senior GIS Analyst	0.00	67,909.82	70,794.00	74,364.00	3,570.00	5%
60597	GIS Planner	0.00	11,260.07	23,772.00	12,005.00	(11,767.00)	-49%
63930	FICA	0.00	6,383.35	7,235.00	6,607.00	(628.00)	-9%
63940	Workmans Compensation Tax	0.00	38.26	52.00	43.00	(9.00)	-17%
63941	Workmans Compensation	0.00	2,322.00	2,175.00	1,727.00	(448.00)	-21%
63950	Medical Insurance	0.00	10,200.00	9,300.00	13,125.00	3,825.00	41%
63951	Life Insurance	0.00	34.40	21.00	37.00	16.00	76%
63952	Short Term Disability	0.00	33.55	21.00	36.00	15.00	71%
63960	Retirement - General	0.00	9,822.28	11,327.00	14,683.00	3,356.00	30%
63980	Unemployment Compensation	0.00	2,183.89	2,175.00	1,511.00	(664.00)	-31%
Account Classification Total: PS - Personnel Services		\$0.00	\$125,973.29	\$126,872.00	\$124,138.00	(\$2,734.00)	-2%

Department Mission:

Our mission is to uphold Oregon law by collecting and distributing taxes accurately and providing public service with quality and creditable standards.

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 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.
- Oregon Revised Statutes 271, 275 and 312 allows the County to sell the property if it is in the best interest of the County. 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.
- The distribution of proceeds is required in accordance with ORS 275.275 and 311.390.

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.

Manage/oversee 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.

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:

Successes:

A more efficient working relationship between Assessment and Taxation.

Established 1 phone number for the department as opposed to having one for Tax and one for Property Management.

Providing credit card/e-check payment options through the website.

Offering voicemail and a general e-mail for the customers.

Quicker turnaround for inquiries.

Networking with other Counties, County Counsel and outside Counsels to develop and implement Policies and Procedures.

Auditing the property management files/contracts.

\$1,345,928.38 Transient room tax collected in calendar year 2013.

Challenges:

Decreasing the “tax rush.”

Foreclosing on homes.

Providing information about the Oregon Property Tax System.

Understanding the property management files/contracts.

Insuring County-owned properties.

Identifying all the leased County-owned properties.

“Unknown Owner” foreclosures. 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:

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.

The re-occurring revenue received annually from land sale agreements and public sales helps counterbalance all expenditures to operate the department.

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

Significant Changes:

Reorganization to consolidate the Tax Collector and Property Management Departments. In the past, employment within the department was split between tax collector, treasurer and finance to administer the three departments. For the 2013 budget the departments were separated and the Property Manager became the Tax Collector. For the 2014-15 budget, these departments have been consolidated.

Key issues:

Being proactive with properties during the foreclosure process.

Researching sending the tax statements earlier.

Eliminating “Real Property” payment plans.

Continuing to improve our service to the property owners, customers, taxing districts, the County and the Oregon Department of Revenue.

Continuing the process of upgrading the assessment and taxation software.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
113 Tax Collector

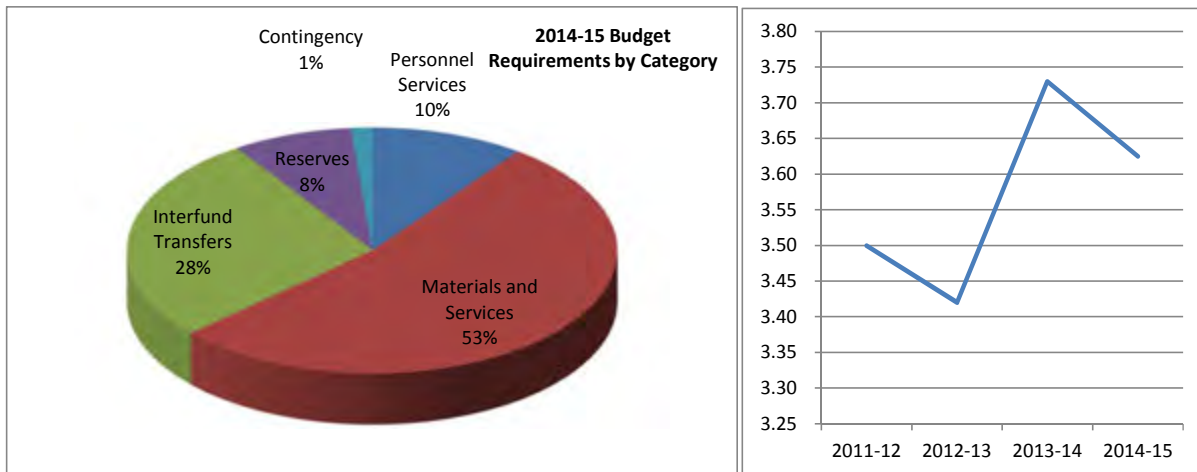
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	230,247	249,957	261,893	281,504
Materials and Services	1,224,354	977,678	1,142,168	1,481,852
Subtotal Current Expenditures	1,454,601	1,227,635	1,404,061	1,763,356
Interfund Transfers	622,590	812,066	698,437	766,058
Reserves	-	-	220,000	220,000
Contingency	-	-	30,000	39,797
Unappropriated Fund Balance	240,090	291,905	-	-
Subtotal Noncurrent Expenditures	862,680	1,103,971	948,437	1,025,855
Total Requirements by Budgetary Category	2,317,281	2,331,606	2,352,498	2,789,211

Requirements by Fund				
General Fund (101)	357,120	344,047	498,631	798,704
Property Sales (780)	560,165	422,392	502,867	539,507
Transient Room Tax (9700)	1,399,996	1,565,167	1,351,000	1,451,000
Total Requirements by Fund	2,317,281	2,331,606	2,352,498	2,789,211

Resources by Budgetary Category				
Taxes	1,396,913	1,563,242	1,350,000	1,450,000
Licenses, Fees and Permits	24,478	41,550	92,037	33,757
Intergovernmental	42,943	77,291	93,286	113,840
Charges for Services	240,842	220,153	101,255	247,146
Fines and Forfeitures	43,739	22,433	-	-
Investment Earnings	3,669	1,564	1,500	2,500
Sale of Capital Assets	67,133	11,357	145,000	150,000
Interfund Transfers	232,071	153,140	319,270	541,968
Miscellaneous	-	788	150	-
Beginning Fund Balance	265,493	240,090	250,000	250,000
Total Resources by Budgetary Category	2,317,281	2,331,606	2,352,498	2,789,211

Full-Time Employee Equivalents	3.50	3.42	3.73	3.63
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Mandate	Total Cost	Personnel Services	FTE
Tax Collector	798,704	281,504	3.63
Property Sales	539,507	-	-
Transient Room Tax	1,451,000	-	-
Total Mandates	2,789,211	281,504	3.63



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Tax Collector	Property Manager/Tax Collector	10011360055	1.0000	Non-union	DF11	1	\$0.00	\$59,914.70	\$1,048.51	\$3,714.71	\$868.76	\$1,198.29	\$34.45	\$10,500.00	\$0.00	\$86.04	\$20.40	\$10,185.50	\$87,571.37
Tax Collector	Senior Chief Office Deputy	10011360071	0.7500	Non-Union	IJF27 - 0.75	6	\$0.00	\$47,477.07	\$830.85	\$2,943.58	\$688.42	\$949.54	\$25.84	\$10,500.00	\$0.00	\$20.88	\$20.40	\$8,071.10	\$71,527.68
Tax Collector	Tax/Property Specialist	10011360800	0.9375	Local 121	LH15	5	\$0.00	\$36,703.15	\$642.31	\$2,275.60	\$532.20	\$734.06	\$32.30	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,239.54	\$57,700.42
Tax Collector	Tax/Property Specialist	10011361555	0.9375	Local 121	LH15	6	\$0.00	\$38,673.56	\$676.79	\$2,397.76	\$560.77	\$773.47	\$32.30	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,574.50	\$60,230.43
Tax Collector	Temporary Help	10011363920	0.0000					\$4,009.70	\$70.17	\$248.60	\$58.14	\$80.19	\$2.48	\$0.00		\$0.00	\$0.00	\$0.00	\$4,469.28
			3.6250				\$0.00	\$186,778.18	\$3,268.62	\$11,580.25	\$2,708.28	\$3,735.56	\$127.36	\$42,000.00	\$0.00	\$148.68	\$81.60	\$31,070.64	\$281,499.17

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
Department: 113 - Tax Collector							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	168.00	12,244.43	13,120.00	0.00	(13,120.00)	-100%
34231	Fees - NSF Check	1,540.00	2,826.18	2,200.00	0.00	(2,200.00)	-100%
35030	Foreclosure - Lot Book Search	0.00	5,554.64	12,000.00	0.00	(12,000.00)	-100%
35040	Foreclosure - Proceedings	0.00	17,440.68	37,500.00	0.00	(37,500.00)	-100%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,708.00	\$38,065.93	\$64,820.00	\$0.00	(\$64,820.00)	-100%
IG - Intergovernmental							
33200	A&T Grant	42,943.01	77,290.87	93,286.00	113,840.00	20,554.00	22%
Account Classification Total: IG - Intergovernmental		\$42,943.01	\$77,290.87	\$93,286.00	\$113,840.00	\$20,554.00	22%
CS - Charges for Service							
34035	Fees - For Services	0.00	6,643.80	6,250.00	0.00	(6,250.00)	-100%
34070	Fees - Tax Office	25,722.95	29,925.42	0.00	40,000.00	40,000.00	N/A
34080	Fees - Room Tax Admin	10,499.96	15,651.62	14,005.00	0.00	(14,005.00)	-100%
34281	Copies	436.00	527.00	500.00	500.00	0.00	0%
36705	Intradepartmental Service Charges	0.00	0.00	0.00	100,896.00	100,896.00	N/A
Account Classification Total: CS - Charges for Service		\$36,658.91	\$52,747.84	\$20,755.00	\$141,396.00	\$120,641.00	581%
FF - Fines and Forfeitures							
35020	Foreclosure - Publication	43,739.33	22,432.77	0.00	0.00	0.00	N/A
Account Classification Total: FF - Fines and Forfeitures		\$43,739.33	\$22,432.77	\$0.00	\$0.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	0.00	370.13	500.00	1,500.00	1,000.00	200%
Account Classification Total: IN - Interest		\$0.00	\$370.13	\$500.00	\$1,500.00	\$1,000.00	200%
TI - Interfund Transfers							
36330	Trans - General Non Dept	198,070.71	153,139.92	319,270.00	541,968.00	222,698.00	70%
36760	Trans - Admin Non Dept	34,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$232,070.71	\$153,139.92	\$319,270.00	\$541,968.00	\$222,698.00	70%
Department Total: 113 - Tax Collector		\$357,119.96	\$344,047.46	\$498,631.00	\$798,704.00	\$300,073.00	60%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<u>Expenditures</u>							
Department: 113 - Tax Collector							
PS - Personnel Services							
60055	Tax Collector	42,914.32	36,936.46	34,609.00	59,915.00	25,306.00	73%
60071	Sr Chief Office Deputy	25,040.40	37,477.68	37,478.00	47,478.00	10,000.00	27%
60800	Accounting Tech	32,205.60	23,463.87	24,490.00	0.00	(24,490.00)	-100%
61555	Accounting Specialist	38,411.64	27,385.02	36,645.00	0.00	(36,645.00)	-100%
61565	Tax & Property Specialist	0.00	0.00	0.00	75,377.00	75,377.00	N/A
63920	Temporary Help	0.00	0.00	1,875.00	4,010.00	2,135.00	114%
63930	FICA	10,121.24	8,816.68	10,335.00	14,289.00	3,954.00	38%
63940	Workmans Compensation Tax	75.04	63.95	98.00	128.00	30.00	31%
63941	Workmans Compensation	1,140.15	2,918.74	3,108.00	3,736.00	628.00	20%
63950	Medical Insurance	22,459.36	22,581.40	26,738.00	42,000.00	15,262.00	57%
63951	Life Insurance	102.65	91.86	101.00	149.00	48.00	48%
63952	Short Term Disability	63.37	60.47	67.00	82.00	15.00	22%
63960	Retirement - General	13,922.06	13,175.39	21,316.00	31,071.00	9,755.00	46%
63980	Unemployment Compensation	3,272.98	2,881.19	3,108.00	3,269.00	161.00	5%
63990	Cell Phone Allowance	180.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$189,908.81	\$175,852.71	\$199,968.00	\$281,504.00	\$81,536.00	41%

MS - Material and Services

44010	Mgmt Travel & Training	1,837.10	1,040.80	2,000.00	3,000.00	1,000.00	50%
44040	Staff Travel & Training	272.25	0.00	0.00	500.00	500.00	N/A
44100	Supplies - Office	7,065.59	6,130.79	9,200.00	9,624.00	424.00	5%
44104	Miscellaneous	0.00	456.47	2,200.00	1,000.00	(1,200.00)	-55%
44200	Dues / Fees	110.00	1,411.47	850.00	1,000.00	150.00	18%
44250	Vehicle Fuel	0.00	0.00	1,500.00	500.00	(1,000.00)	-67%
44260	Vehicle Maintenance & Repair	0.00	0.00	700.00	250.00	(450.00)	-64%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	200.00	200.00	N/A
44320	Grounds Maintenance & Repair	0.00	0.00	15,000.00	3,000.00	(12,000.00)	-80%
44520	Legal Fees	0.00	3,861.70	4,500.00	5,000.00	500.00	11%
44640	Telephone	1,179.92	1,877.80	2,200.00	2,200.00	0.00	0%
44700	Postage	35,770.93	35,568.13	15,500.00	17,000.00	1,500.00	10%
44710	Publications / Periodicals	0.00	108.00	500.00	0.00	(500.00)	-100%
44720	Legal Notice Publish	0.00	0.00	925.00	1,000.00	75.00	8%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 604 - Property Sales							
<u>Revenues</u>							
Department: 780 - Property							
LP - Licenses, Fees and Permits							
32185	Liens - Municipal	0.00	0.00	15,000.00	29,257.00	14,257.00	95%
32191	Fees - Recording	3,742.00	1,448.00	2,817.00	3,500.00	683.00	24%
35030	Foreclosure - Lot Book Search	18,004.46	600.00	8,400.00	0.00	(8,400.00)	-100%
Account Classification Total: LP - Licenses, Fees and Permits		\$21,746.46	\$2,048.00	\$26,217.00	\$32,757.00	\$6,540.00	25%
CS - Charges for Service							
34090	Fees - Property Sales	0.00	0.00	0.00	20,000.00	20,000.00	N/A
36442	Payments - PS Contract	204,182.68	167,405.13	80,000.00	85,000.00	5,000.00	6%
36730	Reim - Postage	0.00	0.00	500.00	750.00	250.00	50%
Account Classification Total: CS - Charges for Service		\$204,182.68	\$167,405.13	\$80,500.00	\$105,750.00	\$25,250.00	31%
IN - Interest							
39150	Investments - Interest On	1,610.11	704.61	1,000.00	1,000.00	0.00	0%
Account Classification Total: IN - Interest		\$1,610.11	\$704.61	\$1,000.00	\$1,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	0.00	787.50	150.00	0.00	(150.00)	-100%
Account Classification Total: MI - Miscellaneous		\$0.00	\$787.50	\$150.00	\$0.00	(\$150.00)	-100%
CA - Sale of Capital Assets							
36420	Sales - Property	67,132.93	11,356.63	145,000.00	150,000.00	5,000.00	3%
Account Classification Total: CA - Sale of Capital Assets		\$67,132.93	\$11,356.63	\$145,000.00	\$150,000.00	\$5,000.00	3%
FB - Fund Balances							
31001	Beginning Fund Balance	265,492.81	240,090.06	250,000.00	250,000.00	0.00	0%
Account Classification Total: FB - Fund Balances		\$265,492.81	\$240,090.06	\$250,000.00	\$250,000.00	\$0.00	0%
Department Total: 780 - Property		\$560,164.99	\$422,391.93	\$502,867.00	\$539,507.00	\$36,640.00	7%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<u>Expenditures</u>							
Department: 780 - Property							
PS - Personnel Services							
60055	Tax Collector	0.00	36,936.45	34,609.00	0.00	(34,609.00)	-100%
60580	Property Control Manager	30,312.36	0.00	0.00	0.00	0.00	N/A
60800	Accounting Tech	0.00	7,821.19	8,165.00	0.00	(8,165.00)	-100%
61555	Accounting Specialist	0.00	9,128.34	0.00	0.00	0.00	N/A
63930	FICA	2,089.39	3,947.65	3,272.00	0.00	(3,272.00)	-100%
63940	Workmans Compensation Tax	12.07	22.48	26.00	0.00	(26.00)	-100%
63941	Workmans Compensation	114.60	1,254.33	984.00	0.00	(984.00)	-100%
63950	Medical Insurance	4,050.00	8,362.30	6,975.00	0.00	(6,975.00)	-100%
63951	Life Insurance	12.55	49.80	49.00	0.00	(49.00)	-100%
63952	Short Term Disability	11.90	19.43	16.00	0.00	(16.00)	-100%
63960	Retirement - General	3,031.20	5,323.25	6,845.00	0.00	(6,845.00)	-100%
63980	Unemployment Compensation	704.10	1,239.31	984.00	0.00	(984.00)	-100%
Account Classification Total: PS - Personnel Services		\$40,338.17	\$74,104.53	\$61,925.00	\$0.00	(\$61,925.00)	-100%
MS - Material and Services							
44040	Staff Travel & Training	539.84	513.37	2,000.00	2,000.00	0.00	0%
44080	Office Machine Repairs	125.00	0.00	200.00	1,000.00	800.00	400%
44100	Supplies - Office	182.53	101.24	1,000.00	2,500.00	1,500.00	150%
44200	Dues / Fees	0.00	3,650.00	1,850.00	20,000.00	18,150.00	981%
44250	Vehicle Fuel	0.00	36.63	2,000.00	2,500.00	500.00	25%
44260	Vehicle Maintenance & Repair	0.00	0.00	750.00	1,500.00	750.00	100%
44320	Grounds Maintenance & Repair	4,288.03	8,277.55	24,000.00	45,000.00	21,000.00	88%
44640	Telephone	544.98	169.16	750.00	750.00	0.00	0%
44700	Postage	506.72	93.38	500.00	2,000.00	1,500.00	300%
44710	Publications / Periodicals	740.00	90.00	450.00	1,000.00	550.00	122%
44720	Legal Notice Publish	8,989.58	0.00	13,486.00	20,000.00	6,514.00	48%
44800	Recording Services	3,964.00	1,453.00	2,817.00	5,000.00	2,183.00	77%
44805	Lien Payments	0.00	0.00	15,000.00	15,000.00	0.00	0%
44910	Forest Patrol Assessment	5,825.39	4,894.15	10,000.00	12,000.00	2,000.00	20%
44915	Special Assessments	116.69	124.96	500.00	0.00	(500.00)	-100%
45015	Intradepartmental Administration Charges	0.00	0.00	0.00	86,386.00	86,386.00	N/A

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 9700 - Transient Room Tax							
<u>Revenues</u>							
Department: 160 - Tourism							
OT - Other Taxes							
31500	Taxes - Transient Room	1,396,912.79	1,563,243.11	1,350,000.00	1,450,000.00	100,000.00	7%
Account Classification Total: OT - Other Taxes		\$1,396,912.79	\$1,563,243.11	\$1,350,000.00	\$1,450,000.00	\$100,000.00	7%
LP - Licenses, Fees and Permits							
35070	Fees - Late	1,023.85	1,435.64	1,000.00	1,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$1,023.85	\$1,435.64	\$1,000.00	\$1,000.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	2,059.42	488.54	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$2,059.42	\$488.54	\$0.00	\$0.00	\$0.00	0%
Department Total: 160 - Tourism		\$1,399,996.06	\$1,565,167.29	\$1,351,000.00	\$1,451,000.00	\$100,000.00	7%
<u>Expenditures</u>							
Department: 160 - Tourism							
MS - Material and Services							
45015	Intradepartmental Administration Charges	10,499.96	15,651.62	14,005.00	14,510.00	505.00	4%
45200	Distribution to District	475,810.46	410,811.85	355,947.00	366,178.00	10,231.00	3%
46930	Special Projects Expense	295,749.18	326,637.73	284,111.00	305,254.00	21,143.00	7%
Account Classification Total: MS - Material and Services		\$782,059.60	\$753,101.20	\$654,063.00	\$685,942.00	\$31,879.00	5%
IF - Interfund Transfers							
99038	Trans - Museum Operations	104,999.71	111,903.00	100,275.00	107,737.00	7,462.00	7%
99039	Trans - Tourism Competitive Grants	122,499.66	130,553.47	116,987.00	125,693.00	8,706.00	7%
99050	Trans - Fairgrounds	390,437.09	569,609.62	479,675.00	531,628.00	51,953.00	11%
Account Classification Total: IF - Interfund Transfers		\$617,936.46	\$812,066.09	\$696,937.00	\$765,058.00	\$68,121.00	10%
Department Total: 160 - Tourism		\$1,399,996.06	\$1,565,167.29	\$1,351,000.00	\$1,451,000.00	\$100,000.00	7%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 9700 - Transient Room Tax	\$1,399,996.06	\$1,565,167.29	\$1,351,000.00	\$1,451,000.00	\$100,000.00	7%
Fund Expenditure	Total: 9700 - Transient Room Tax	\$1,399,996.06	\$1,565,167.29	\$1,351,000.00	\$1,451,000.00	\$100,000.00	7%
Fund Net	Total: 9700 - Transient Room Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	7%

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:	
<ul style="list-style-type: none"> • Determine appropriate compensation for county employees and elected officials (ORS 8.760, 204.112, 204.116, 204.126, 204.601, 209.080) • Appoint Medical Examiner – 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 	<ul style="list-style-type: none"> • 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 <i>ex officio</i> – 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		
<p style="text-align: center;">Tom Mallams, Commissioner Position #1</p> <ul style="list-style-type: none"> • Bly Community Action Team • Beatty Community Action Team • Central Community Action Team-Chiloquin • Natural Resources – Water & Storage • Soil & Water • Natural Resources Advisory Committee • Veteran’s Advisory Board • Ore/Cal RC&D - Oregon-California Resource Conservation and Development Council • Association of Oregon Counties – Legislative Committee • National Association of Counties • SCOEDD – South Central Oregon Economic Development District • ACT - Area Commission on Transportation 	<p style="text-align: center;">Dennis Linthicum, Commissioner Position #2</p> <ul style="list-style-type: none"> • Chemult Community Action Team • Rocky Point Community Action Team • Sprague River Community Action Team • Natural Resources – Forest Service – Bureau of Land Management • SCOEDD – South Central Oregon Economic Development District • ACT- Area Commission on Transportation • Oregon Clean Energy Association • The Oregon Consortium & Oregon Work Alliance (TOC/OWA) • Chamber of Commerce • LPSCC- Local Public Safety Coordinating Council • RWIB – Regional Workforce Investment Board • CAC – Community Advisory Councils 	<p style="text-align: center;">James Bellet, Commissioner Position #3</p> <ul style="list-style-type: none"> • Crescent/Gilchrist Community Action Team • Crescent Lake Junction Community Action Team • Natural Resources - Agriculture • Association of Oregon Counties • National Association of Counties • Roads Advisory • Senior Center • SCOEDD – South Central Oregon Economic Development District • TEAM Klamath • SFAC – Sustainable Forest Action Coalition • ACT- Area Commission on Transportation • TEAM Klamath • Tourism / Discover Klamath • Education • Housing

Successes and Challenges:

Challenges:

- Current economic conditions and economic development
- Lack of federal funding for property owned
- Interdepartmental efficiencies and communication

Successes:

- Code / Ordinance changes
- Mental Health transfer to private business
- OSU Extension office at experiment station completion
- Communication with local municipalities

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	\$356,358.00
Budget Change	+4%
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 2014-15:

- Improve and maintain the County budget and work toward stabilizing county funding.
- Receive monthly reports from their liaison departments.
- Unfunded mandates
- Funding from Federal government for land owned within Klamath County
- Water agreements and regulations

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Klamath County, Oregon
2014-2015 Budget Financial Presentation
161 Commissioners

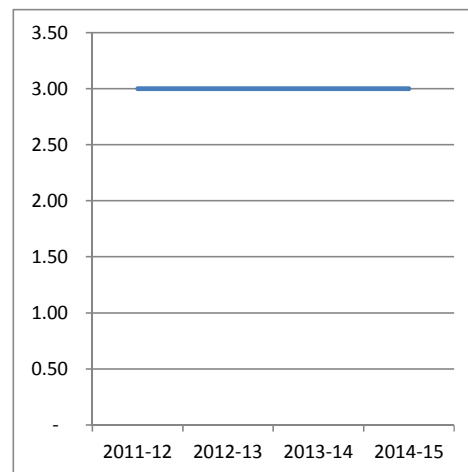
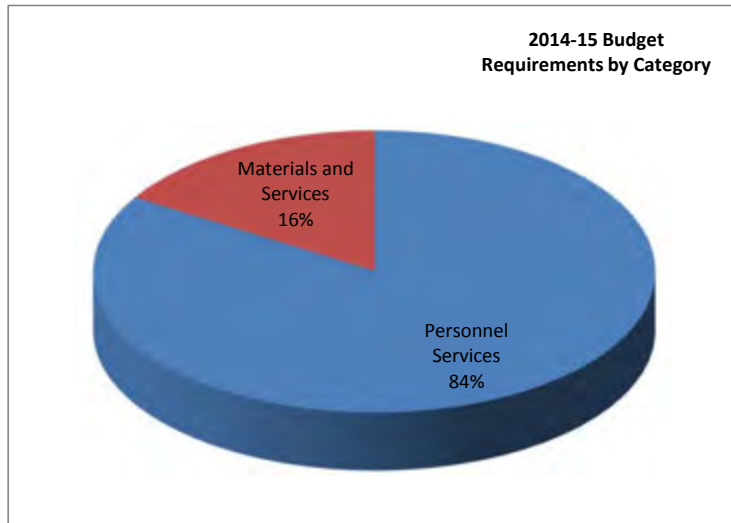
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	269,627	277,096	290,897	298,542
Materials and Services	48,030	58,960	55,316	57,816
Subtotal Current Expenditures	317,656	336,056	346,213	356,358
Interfund Transfers	231	-	-	-
Unappropriated Fund Balance	2,683	2,296	-	-
Subtotal Noncurrent Expenditures	2,683	2,296	-	-
Total Requirements by Budgetary Category	320,339	338,353	346,213	356,358

Requirements by Fund				
General Fund (101)	317,887	334,963	342,913	356,358
Ambulance Advisory Training (9321)	2,683	3,390	3,300	-
Total Requirements by Fund	320,570	338,353	346,213	356,358

Resources by Budgetary Category				
Investment Earnings	13	7	-	-
Contributions and Donations	400	700	500	-
Interfund Transfers	317,255	334,843	342,913	356,358
Licenses, Fees and Permits	632	120	-	-
Beginning Fund Balance	2,270	2,683	2,800	-
Total Resources by Budgetary Category	320,570	338,353	346,213	356,358

Full-Time Employee Equivalents	3.00	3.00	3.00	3.00
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Mandate	Total Cost	Personnel Services	FTE
Commissioners	356,358	298,542	3.00
Total Mandates	356,358	298,542	3.00



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Department	Title	GL Account	FTE	Union	Current Grade	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC- WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
						63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Board of County Commissioners	Commissioner	10016160010	1.0000	Non-Union	CO01	\$1,440.00	\$70,188.68	\$0.000	\$4,351.70	\$1,017.74	\$1,403.77	\$34.45	\$10,500.00	\$0.00	\$86.04	\$0.00	\$11,932.08	\$99,514.46
Board of County Commissioners	Commissioner	10016160010	1.0000	Non-Union	CO01	\$1,440.00	\$70,188.68	\$0.000	\$4,351.70	\$1,017.74	\$1,403.77	\$34.45	\$10,500.00	\$0.00	\$86.04	\$0.00	\$11,932.08	\$99,514.46
Board of County Commissioners	Commissioner	10016160010	1.0000	Non-Union	CO01	\$1,440.00	\$70,188.68	\$0.000	\$4,351.70	\$1,017.74	\$1,403.77	\$34.45	\$10,500.00	\$0.00	\$86.04	\$0.00	\$11,932.08	\$99,514.46
			3.0000			\$4,320.00	\$210,566.04	\$0.00	\$13,055.09	\$3,053.21	\$4,211.32	\$103.36	\$31,500.00	\$0.00	\$258.12	\$0.00	\$35,796.23	\$298,543.37

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
Department: 161 - Commissioners							
LP - Licenses, Fees and Permits							
32168	Fees - Vacation	632.00	120.00	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$632.00	\$120.00	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	153,221.34	177,808.90	342,913.00	356,358.00	13,445.00	4%
36760	Trans - Admin Non Dept	163,034.00	157,034.00	0.00	0.00	0.00	N/A
37462	Trans - Economic Develop	1,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$317,255.34	\$334,842.90	\$342,913.00	\$356,358.00	\$13,445.00	4%
Department Total: 161 - Commissioners		\$317,887.34	\$334,962.90	\$342,913.00	\$356,358.00	\$13,445.00	4%
Revenues Total		\$317,887.34	\$334,962.90	\$342,913.00	\$356,358.00	\$13,445.00	4%
<u>Expenditures</u>							
Department: 161 - Commissioners							
PS - Personnel Services							
60010	Commissioner	204,264.50	204,799.86	204,204.00	206,246.00	2,042.00	1%
63930	FICA	15,688.00	15,975.15	15,952.00	16,108.00	156.00	1%
63940	Workmans Compensation Tax	84.69	89.54	103.00	103.00	0.00	0%
63941	Workmans Compensation	1,527.84	4,921.10	4,796.00	4,211.00	(585.00)	-12%
63950	Medical Insurance	22,627.36	24,800.00	27,900.00	31,500.00	3,600.00	13%
63951	Life Insurance	261.72	243.78	258.00	258.00	0.00	0%
63960	Retirement - General	20,852.64	21,947.04	33,364.00	35,796.00	2,432.00	7%
63990	Cell Phone Allowance	4,320.00	4,320.00	4,320.00	4,320.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$269,626.75	\$277,096.47	\$290,897.00	\$298,542.00	\$7,645.00	3%
MS - Material and Services							
44011	Mgmt Travel & Training # 1	6,356.92	6,391.90	5,000.00	5,000.00	0.00	0%
44012	Mgmt Travel & Training # 2	5,090.74	9,261.56	5,000.00	5,000.00	0.00	0%
44013	Mgmt Travel & Training # 3	8,659.08	11,842.84	5,000.00	5,000.00	0.00	0%
44100	Supplies - Office	2.35	69.94	0.00	0.00	0.00	N/A
44595	Videotaping Expense	4.99	0.00	0.00	0.00	0.00	N/A

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Department Mission:

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

Mandated Services

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, nominating and recall petitions

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). Record and provide certified copies of Military Discharge Papers (DD 214s) at no charge.

When a document is received for recording it is verified for compliance with Oregon statutes. The information (parties' names, type of document and legal description) is 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.”

It is a worthwhile service to continue to provide, as at this time the revenue exceeds the postage and processing costs involved.

- **Notary**

Notary services are provided to customers recording documents, as well as to the general public. A fee of \$10 per notarization (per statute) is charged. This is another service that is helpful to the public and has not required any additional FTEs.

- **Perform Wedding Ceremonies**

The County Clerk began performing wedding ceremonies in 2011. There is a fee of \$100 set by statute. The required paperwork is completed around 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. E-recording was implemented 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 had 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 10/11	FY 11/12	FY 12/13	
Recording			
17,406	16,350	16,763	Real Property Recordings (every document is numbered, entered into the electronic system and indexed by type of document, parties involved, and legal description)
52,418	54,298	58,404	Pages in Recorded Documents (fee is partially based on number of pages)
177	185	147	Notarizations Performed
Election			
3,463	4,592	4,813	Voter Registrations Received Updating Information (after updating the information, postcards are mailed to every voter showing the updates as required by statute)
1,493	1,745	2,601	New Voter Registrations (after entering and verifying each new voter, postcards are mailed to the elector)
1,521	1,233	2,177	Number of Voters Moved to Inactive Status (processing of undeliverable ballots and individual voter notices, after which required postcards are mailed to the elector)
1,300	1,425	2,131	Number of Voters Moved to Cancelled Status (processing of death notices and notices received from voter updates in other states)
Property Tax Appeals (BOPTA)			
7	76	127	Property Tax Appeals Hearings (many more may be handled and settled prior to the hearing)
59	59	59	Special Districts (elections for these districts, for director positions and/or measures)
5	5	5	Incorporated Cities for which elections are administered
General			
457	433	393	Marriage Licenses & Domestic Partnerships (much time is also spent answering questions from customers at the counter and on the phone about license requirements)
248	275	314	Passports Processed
6	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 an individual voter(s) files an 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.

Digital images of the recorded documents are provided daily to six entities, so the documents must be indexed the same day as they are recorded. Up-to-date information is important to title companies and other interests, and that is the service provided for the fees collected. The revenue derived 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.

Klamath County's vote tally machines were acquired in 2007 through an agreement with the State. No County funds were used in the acquisition. The machines are now seven years old, and may need to be updated or replaced as technology and requirements change.

Clerk Storage Fund, 9305

ORS 205.320 directs that a fund be established in every county with the moneys being expended 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."

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 documents to be recorded in a timely manner, and not rejected because of overpayment.

Significant Changes:

<p><u>Revenue</u></p>	<p>Increase in Election Reimbursement – two-year cycle with minimal reimbursement for General & Primary Elections (even years) and more significant reimbursement for Special District Elections (odd years).</p> <p>There is no reimbursement from the Federal or State governments for the Primary or General Elections held in even-numbered years. The special districts reimburse for their portion of their elections held in May of odd-numbered years.</p>	<p>FY 14-15 \$35,000</p>	<p>FY 13-14 \$2,500</p>
<p><u>Expenses</u></p>	<p>Transfer of funds from both the Clerk Storage Fund and the Clerk Overpayment Fund to the Recording Fund, and from the Recording Fund to equipment reserves in the Election Fund in anticipation of vote tally system upgrades/replacement within the next 2-5 years.</p>	<p>FY 14-15 \$50,000</p>	<p>FY 13-14 -0-</p>

The Clerk's Office has had up to 7.6 FTEs at different times since 2000. In 2004-05 the number was cut to 5.5. A variety of factors (volume of real property recordings and type/number of elections) resulted in the cost of temporary help required to administer the elections and process recordings off-set any savings realized from reducing FTEs. From 2005-2010, there were 6.0 FTEs, and that was further reduced to 5.0 FTEs (including the County Clerk) in 2011, and that number remains. This is the minimum number required 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.

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 2014-2015 fiscal year, there will be at the least a November 2014 Gubernatorial primary election and a May 2015 special district election.

Key Issues:

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 a total of 84 books have been restored, through the de-acidification and conservation process, four to ten books a year. As the remaining books continue to age (several hundred books), this will be an ongoing project.

Klamath County, Oregon
2014-2015 Budget Financial Presentation
162 Clerk

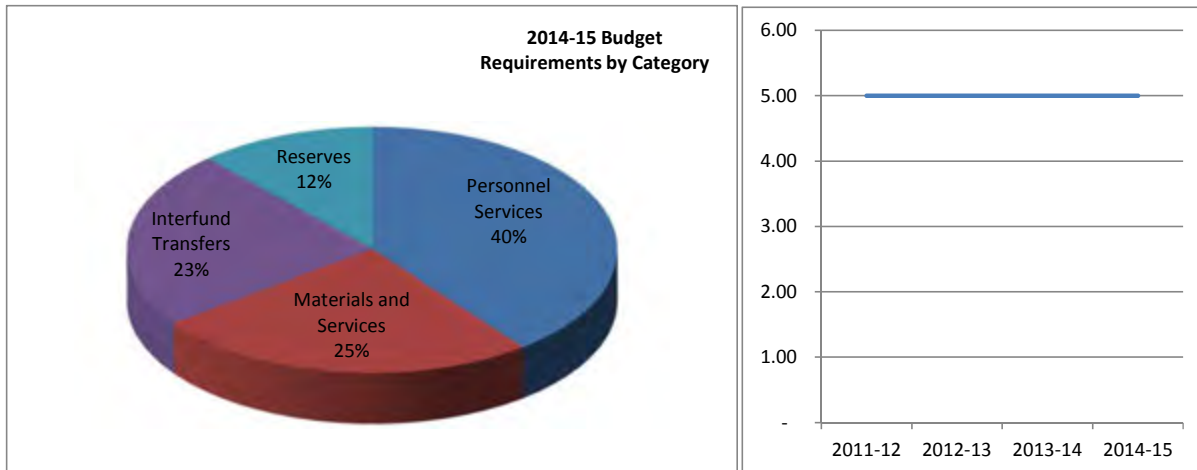
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	285,812	324,867	343,658	358,049
Materials and Services	237,163	232,538	227,503	230,137
Debt Service	107,524	-	-	-
Subtotal Current Expenditures	630,499	557,405	571,161	588,186
Interfund Transfers	6,952		99,921	211,741
Reserves	-	-	136,122	106,167
Unappropriated Fund Balance	112,863	134,666	-	-
Subtotal Noncurrent Expenditures	119,815	134,666	236,043	317,908
Total Requirements by Budgetary Category	750,313	692,071	807,204	906,094

Requirements by Fund				
General Fund (101)	637,040	556,201	670,082	757,927
Clerk 5% Storage Fund (9305)	102,704	123,718	125,104	136,718
Clerk Overpayment Fund (9334)	10,569	12,152	12,018	11,449
Total Requirements by Fund	750,313	692,071	807,204	906,094

Resources by Budgetary Category				
Licenses, Fees and Permits	350,496	359,759	375,953	358,030
Intergovernmental	9,942	2,559	2,275	1,836
Charges for Services	21,440	54,136	20,320	52,400
Investment Earnings	500	314	18	-
Interfund Transfers	277,578	157,863	289,334	359,161
Miscellaneous	-	4,578	-	-
Beginning Fund Balance	90,358	112,863	119,304	134,667
Total Resources by Budgetary Category	750,313	692,071	807,204	906,094

Full-Time Employee Equivalents	5.00	5.00	5.00	5.00
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Mandate	Total Cost	Personnel Services	FTE
Clerk - Elections	353,561	358,049	5.00
Clerk - Recording	404,366	-	-
Clerk - 5% Storage fund	136,718	-	-
Clerk - Overpayment fund	11,449	-	-
Total Mandates	906,094	358,049	5.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Total Wages w/COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	HRA/VEBA (Wages)	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
Clerk/Elections	County Clerk	10016216360030	0.6000	Non-Union	CL01	1	\$540.00	\$39,480.35	\$0.000	\$2,447.78	\$572.465	\$789.61	\$20.671	\$6,300.00	\$0.00	\$51.63	\$0.00	\$6,711.66	\$56,374.16
Clerk/Elections	Chief Deputy Clerk	10016216360210	0.5000	Non-Union	UF25	3	\$0.00	\$26,006.25	\$455.11	\$1,612.39	\$377.091	\$520.12	\$17.226	\$5,250.00	\$0.00	\$10.44	\$10.20	\$4,421.06	\$38,679.89
Clerk/Elections	Election Specialist	10016216360606	1.0000	Local 121	LH14	5	\$0.00	\$37,524.97	\$656.69	\$2,326.55	\$544.112	\$750.50	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,379.25	\$58,757.80
Clerk/Elections	Election Worker	10016216363923	0.0000	Non-Union	MIN WAGE		\$0.00	\$9,100.00	\$159.25	\$564.20	\$131.950	\$182.00	\$16.500	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,153.90
							\$540.00	\$112,111.57	\$1,271.05	\$6,950.92	\$1,625.62	\$2,242.23	\$88.85	\$22,050.00	\$0.00	\$82.95	\$30.60	\$17,511.97	\$163,965.75
Clerk/Recording	County Clerk	10016216460030	0.4000	Non-Union	CL01	1	\$360.00	\$26,320.23	\$0.000	\$1,631.85	\$381.643	\$526.40	\$13.781	\$4,200.00	\$0.00	\$34.41	\$0.00	\$4,474.44	\$37,582.76
Clerk/Recording	Chief Deputy Clerk	10016216460210	0.5000	Non-Union	UF25	3	\$0.00	\$26,006.25	\$455.11	\$1,612.39	\$377.091	\$520.12	\$17.226	\$5,250.00	\$0.00	\$10.44	\$10.20	\$4,421.06	\$38,679.89
Clerk/Recording	Recording Specialist	10016216460605	1.0000	Local 121	LH14	7	\$0.00	\$39,478.23	\$690.87	\$2,447.65	\$572.434	\$789.56	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,711.30	\$61,265.78
Clerk/Recording	Sr. Indexing Specialist	10016216460607	1.0000	Local 121	LH12	7	\$0.00	\$35,808.78	\$626.65	\$2,220.14	\$519.227	\$716.18	\$34.452	\$10,500.00	\$0.00	\$20.88	\$20.40	\$6,087.49	\$56,554.21
							\$360.00	\$127,613.49	\$1,772.63	\$7,912.04	\$1,850.40	\$2,552.27	\$99.91	\$30,450.00	\$0.00	\$86.61	\$51.00	\$21,694.29	\$194,082.64
			5.0000				\$900.00	\$239,725.06	\$3,043.68	\$14,862.95	\$3,476.01	\$4,794.50	\$188.76	\$52,500.00	\$0.00	\$169.56	\$81.60	\$39,206.26	\$358,048.39

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
Department: 162 - Clerk							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	10,625.00	10,485.00	10,500.00	10,500.00	0.00	0%
34040	Fees - Clerk General	315,744.72	339,901.22	344,613.00	330,990.00	(13,623.00)	-4%
34041	Recording Debit Holding	1,819.75	(11,991.75)	0.00	0.00	0.00	N/A
34231	Fees - NSF Check	60.00	0.00	40.00	40.00	0.00	0%
36262	Fees - Surveyor	2,830.50	3,249.50	3,000.00	3,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$331,079.97	\$341,643.97	\$358,153.00	\$344,530.00	(\$13,623.00)	-4%
IG - Intergovernmental							
33200	A&T Grant	4,320.83	2,558.61	2,275.00	1,836.00	(439.00)	-19%
33405	Grants	5,621.52	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$9,942.35	\$2,558.61	\$2,275.00	\$1,836.00	(\$439.00)	-19%
CS - Charges for Service							
32015	Passports	8,225.00	10,050.00	7,000.00	7,000.00	0.00	0%
34500	Fees - Lien Docket	9,875.50	9,807.00	10,000.00	10,000.00	0.00	0%
34510	Reimb - Election	3,339.01	34,278.81	2,500.00	35,000.00	32,500.00	1300%
34511	Fees - Filing	0.00	0.00	500.00	100.00	(400.00)	-80%
34512	Election Reports	0.00	0.00	320.00	300.00	(20.00)	-6%
Account Classification Total: CS - Charges for Service		\$21,439.51	\$54,135.81	\$20,320.00	\$52,400.00	\$32,080.00	158%
TI - Interfund Transfers							
36330	Trans - General Non Dept	274,577.91	157,862.74	189,413.00	247,420.00	58,007.00	31%
39042	Trans - Clerk	0.00	0.00	99,921.00	111,741.00	11,820.00	12%
Account Classification Total: TI - Interfund Transfers		\$274,577.91	\$157,862.74	\$289,334.00	\$359,161.00	\$69,827.00	24%
Department Total: 162 - Clerk		\$637,039.74	\$556,201.13	\$670,082.00	\$757,927.00	\$87,845.00	13%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<u>Expenditures</u>							
Department: 162 - Clerk							
PS - Personnel Services							
60030	Clerk	64,258.08	64,258.08	64,258.00	64,900.00	642.00	1%
60210	Chief Office Deputy	30,726.00	47,151.00	49,268.00	52,012.00	2,744.00	6%
60605	Recording Specialist	38,810.88	38,937.60	39,087.00	39,478.00	391.00	1%
60606	Election Specialist	33,564.16	34,216.96	35,725.00	37,525.00	1,800.00	5%
60607	Senior Indexing Specialist	34,016.42	35,235.20	35,454.00	35,809.00	355.00	1%
63923	Temp Help Election	7,035.80	10,272.68	8,950.00	9,100.00	150.00	2%
63930	FICA	15,546.76	16,947.58	17,873.00	18,339.00	466.00	3%
63940	Workmans Compensation Tax	132.11	146.13	189.00	189.00	0.00	0%
63941	Workmans Compensation	1,569.50	5,384.85	5,374.00	4,794.00	(580.00)	-11%
63950	Medical Insurance	35,176.89	43,042.86	46,500.00	52,500.00	6,000.00	13%
63951	Life Insurance	165.14	170.06	170.00	170.00	0.00	0%
63952	Short Term Disability	74.80	81.89	82.00	82.00	0.00	0%
63960	Retirement - General	20,227.35	24,307.94	35,952.00	39,207.00	3,255.00	9%
63980	Unemployment Compensation	3,608.41	3,813.71	3,876.00	3,044.00	(832.00)	-21%
63990	Cell Phone Allowance	900.00	900.00	900.00	900.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$285,812.30	\$324,866.54	\$343,658.00	\$358,049.00	\$14,391.00	4%

MS - Material and Services

44010	Mgmt Travel & Training	3,773.07	3,967.05	4,500.00	4,500.00	0.00	0%
44040	Staff Travel & Training	1,208.26	1,593.96	2,500.00	1,500.00	(1,000.00)	-40%
44091	Oper Exp - Board of Equalization	36.40	50.00	20.00	100.00	80.00	400%
44094	Book Restoration	6,791.03	2,980.00	5,000.00	5,000.00	0.00	0%
44100	Supplies - Office	4,708.47	4,096.99	4,000.00	2,800.00	(1,200.00)	-30%
44101	Office Sup-Board of Equalization	0.00	20.00	0.00	0.00	0.00	N/A
44110	Supplies - Other	44,856.76	34,651.91	25,000.00	28,914.00	3,914.00	16%
44115	Computer Equipment	5,657.26	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	500.00	900.00	1,200.00	1,300.00	100.00	8%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	600.00	600.00	N/A
44381	Shredding Services	0.00	0.00	0.00	300.00	300.00	N/A
44570	Fees for Service	13,260.30	16,352.22	14,000.00	13,000.00	(1,000.00)	-7%
44640	Telephone	1,866.06	2,172.84	2,000.00	2,000.00	0.00	0%
44700	Postage	12,266.28	16,274.73	15,500.00	19,000.00	3,500.00	23%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
Department: 162 - Clerk							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	10,625.00	10,485.00	0.00	0.00	0.00	N/A
34040	Fees - Clerk General	315,744.72	339,901.22	0.00	0.00	0.00	N/A
34041	Recording Debit Holding	1,819.75	(11,991.75)	0.00	0.00	0.00	N/A
34231	Fees - NSF Check	60.00	0.00	0.00	0.00	0.00	N/A
36262	Fees - Surveyor	2,830.50	3,249.50	0.00	0.00	0.00	N/A
Account Classification Total: LP - Licenses, Fees and Permits		\$331,079.97	\$341,643.97	\$0.00	\$0.00	\$0.00	0%
IG - Intergovernmental							
33200	A&T Grant	4,320.83	2,558.61	0.00	0.00	0.00	N/A
33405	Grants	5,621.52	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IG - Intergovernmental		\$9,942.35	\$2,558.61	\$0.00	\$0.00	\$0.00	0%
CS - Charges for Service							
32015	Passports	8,225.00	10,050.00	0.00	0.00	0.00	N/A
34500	Fees - Lien Docket	9,875.50	9,807.00	0.00	0.00	0.00	N/A
34510	Reimb - Election	3,339.01	34,278.81	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$21,439.51	\$54,135.81	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	274,577.91	157,862.74	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$274,577.91	\$157,862.74	\$0.00	\$0.00	\$0.00	0%
Department Total: 162 - Clerk		\$637,039.74	\$556,201.13	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<u>Expenditures</u>							
Department: 162 - Clerk							
PS - Personnel Services							
60030	Clerk	64,258.08	64,258.08	0.00	0.00	0.00	N/A
60210	Chief Office Deputy	30,726.00	47,151.00	0.00	0.00	0.00	N/A
60605	Recording Specialist	38,810.88	38,937.60	0.00	0.00	0.00	N/A
60606	Election Specialist	33,564.16	34,216.96	0.00	0.00	0.00	N/A
60607	Senior Indexing Specialist	34,016.42	35,235.20	0.00	0.00	0.00	N/A
63923	Temp Help Election	7,035.80	10,272.68	0.00	0.00	0.00	N/A
63930	FICA	15,546.76	16,947.58	0.00	0.00	0.00	N/A
63940	Workmans Compensation Tax	132.11	146.13	0.00	0.00	0.00	N/A
63941	Workmans Compensation	1,569.50	5,384.85	0.00	0.00	0.00	N/A
63950	Medical Insurance	35,176.89	43,042.86	0.00	0.00	0.00	N/A
63951	Life Insurance	165.14	170.06	0.00	0.00	0.00	N/A
63952	Short Term Disability	74.80	81.89	0.00	0.00	0.00	N/A
63960	Retirement - General	20,227.35	24,307.94	0.00	0.00	0.00	N/A
63980	Unemployment Compensation	3,608.41	3,813.71	0.00	0.00	0.00	N/A
63990	Cell Phone Allowance	900.00	900.00	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$285,812.30	\$324,866.54	\$0.00	\$0.00	\$0.00	0%

MS - Material and Services

44010	Mgmt Travel & Training	3,773.07	3,967.05	0.00	0.00	0.00	N/A
44040	Staff Travel & Training	1,208.26	1,593.96	0.00	0.00	0.00	N/A
44091	Oper Exp - Board of Equalization	36.40	50.00	0.00	0.00	0.00	N/A
44094	Book Restoration	6,791.03	2,980.00	0.00	0.00	0.00	N/A
44100	Supplies - Office	4,708.47	4,096.99	0.00	0.00	0.00	N/A
44101	Office Sup-Board of Equalization	0.00	20.00	0.00	0.00	0.00	N/A
44110	Supplies - Other	44,856.76	34,651.91	0.00	0.00	0.00	N/A
44115	Computer Equipment	5,657.26	0.00	0.00	0.00	0.00	N/A
44200	Dues / Fees	500.00	900.00	0.00	0.00	0.00	N/A
44570	Fees for Service	13,260.30	16,352.22	0.00	0.00	0.00	N/A
44640	Telephone	1,866.06	2,172.84	0.00	0.00	0.00	N/A
44700	Postage	12,266.28	16,274.73	0.00	0.00	0.00	N/A
44720	Legal Notice Publish	1,545.66	1,282.98	0.00	0.00	0.00	N/A
44830	Maintenance Contracts	29,891.62	30,738.23	0.00	0.00	0.00	N/A

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
Department: 162 - Clerk							
Sub Department: 163 - Elections							
CS - Charges for Service							
34510	Reimb - Election	0.00	0.00	2,500.00	35,000.00	32,500.00	1300%
34511	Fees - Filing	0.00	0.00	500.00	100.00	(400.00)	-80%
34512	Election Reports	0.00	0.00	320.00	300.00	(20.00)	-6%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$3,320.00	\$35,400.00	\$32,080.00	966%
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	0.00	189,413.00	247,420.00	58,007.00	31%
39042	Trans - Clerk	0.00	0.00	99,921.00	70,741.00	(29,180.00)	-29%
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$289,334.00	\$318,161.00	\$28,827.00	10%
Sub Department Total: 163 - Elections		\$0.00	\$0.00	\$292,654.00	\$353,561.00	\$60,907.00	21%
<u>Expenditures</u>							
Department: 162 - Clerk							
Sub Department: 163 - Elections							
PS - Personnel Services							
60030	Clerk	0.00	0.00	38,555.00	38,940.00	385.00	1%
60210	Chief Office Deputy	0.00	0.00	24,634.00	26,006.00	1,372.00	6%
60606	Election Specialist	0.00	0.00	35,725.00	37,525.00	1,800.00	5%
63900	Overtime	0.00	0.00	0.00	0.00	0.00	N/A
63923	Temp Help Election	0.00	0.00	8,950.00	9,100.00	150.00	2%
63930	FICA	0.00	0.00	8,293.00	8,577.00	284.00	3%
63940	Workmans Compensation Tax	0.00	0.00	89.00	89.00	0.00	0%
63941	Workmans Compensation	0.00	0.00	2,493.00	2,242.00	(251.00)	-10%
63950	Medical Insurance	0.00	0.00	19,530.00	22,050.00	2,520.00	13%
63951	Life Insurance	0.00	0.00	83.00	83.00	0.00	0%
63952	Short Term Disability	0.00	0.00	31.00	31.00	0.00	0%
63960	Retirement - General	0.00	0.00	15,913.00	17,512.00	1,599.00	10%
63980	Unemployment Compensation	0.00	0.00	1,595.00	1,271.00	(324.00)	-20%
63990	Cell Phone Allowance	0.00	0.00	540.00	540.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$156,431.00	\$163,966.00	\$7,535.00	5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
Department: 162 - Clerk							
Sub Department: 164 - Recording							
LP - Licenses, Fees and Permits							
32140	Licenses - Marriage	0.00	0.00	10,500.00	10,500.00	0.00	0%
34040	Fees - Clerk General	0.00	0.00	344,613.00	330,990.00	(13,623.00)	-4%
34231	Fees - NSF Check	0.00	0.00	40.00	40.00	0.00	0%
36262	Fees - Surveyor	0.00	0.00	3,000.00	3,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$0.00	\$0.00	\$358,153.00	\$344,530.00	(\$13,623.00)	-4%
IG - Intergovernmental							
33200	A&T Grant	0.00	0.00	2,275.00	1,836.00	(439.00)	-19%
Account Classification Total: IG - Intergovernmental		\$0.00	\$0.00	\$2,275.00	\$1,836.00	(\$439.00)	-19%
CS - Charges for Service							
32015	Passports	0.00	0.00	7,000.00	7,000.00	0.00	0%
34500	Fees - Lien Docket	0.00	0.00	10,000.00	10,000.00	0.00	0%
Account Classification Total: CS - Charges for Service		\$0.00	\$0.00	\$17,000.00	\$17,000.00	\$0.00	0%
TI - Interfund Transfers							
39042	Trans - Clerk	0.00	0.00	0.00	41,000.00	41,000.00	N/A
Account Classification Total: TI - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$41,000.00	\$41,000.00	
Sub Department Total: 164 - Recording		\$0.00	\$0.00	\$377,428.00	\$404,366.00	\$26,938.00	7%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<u>Expenditures</u>							
Department: 162 - Clerk							
Sub Department: 164 - Recording							
PS - Personnel Services							
60030	Clerk	0.00	0.00	25,703.00	25,960.00	257.00	1%
60210	Chief Office Deputy	0.00	0.00	24,634.00	26,006.00	1,372.00	6%
60605	Recording Specialist	0.00	0.00	39,087.00	39,478.00	391.00	1%
60607	Senior Indexing Specialist	0.00	0.00	35,454.00	35,809.00	355.00	1%
63930	FICA	0.00	0.00	9,580.00	9,762.00	182.00	2%
63940	Workmans Compensation Tax	0.00	0.00	100.00	100.00	0.00	0%
63941	Workmans Compensation	0.00	0.00	2,881.00	2,552.00	(329.00)	-11%
63950	Medical Insurance	0.00	0.00	26,970.00	30,450.00	3,480.00	13%
63951	Life Insurance	0.00	0.00	87.00	87.00	0.00	0%
63952	Short Term Disability	0.00	0.00	51.00	51.00	0.00	0%
63960	Retirement - General	0.00	0.00	20,039.00	21,695.00	1,656.00	8%
63980	Unemployment Compensation	0.00	0.00	2,281.00	1,773.00	(508.00)	-22%
63990	Cell Phone Allowance	0.00	0.00	360.00	360.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$0.00	\$0.00	\$187,227.00	\$194,083.00	\$6,856.00	4%

MS - Material and Services

44010	Mgmt Travel & Training	0.00	0.00	1,000.00	1,000.00	0.00	0%
44040	Staff Travel & Training	0.00	0.00	1,000.00	500.00	(500.00)	-50%
44091	Oper Exp - Board of Equalization	0.00	0.00	20.00	100.00	80.00	400%
44094	Book Restoration	0.00	0.00	5,000.00	5,000.00	0.00	0%
44100	Supplies - Office	0.00	0.00	4,000.00	2,500.00	(1,500.00)	-38%
44200	Dues / Fees	0.00	0.00	900.00	900.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	0.00	400.00	400.00	N/A
44570	Fees for Service	0.00	0.00	3,000.00	1,000.00	(2,000.00)	-67%
44640	Telephone	0.00	0.00	1,000.00	1,000.00	0.00	0%
44700	Postage	0.00	0.00	500.00	1,500.00	1,000.00	200%
44830	Maintenance Contracts	0.00	0.00	13,278.00	0.00	(13,278.00)	-100%
44996	Hardware / Software Maintenance	0.00	0.00	0.00	15,000.00	15,000.00	N/A
46160	Microfilm / Microfiche	0.00	0.00	2,000.00	3,000.00	1,000.00	50%
99755	Risk Management	0.00	0.00	932.00	950.00	18.00	2%
99760	Insurance/Liability	0.00	0.00	1,745.00	1,778.00	33.00	2%

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 9334 - Clerk Overpay (Refunds)							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	840.50	1,966.71	1,000.00	500.00	(500.00)	-50%
Account Classification Total: LP - Licenses, Fees and Permits		\$840.50	\$1,966.71	\$1,000.00	\$500.00	(\$500.00)	-50%
IN - Interest							
39150	Investments - Interest On	17.15	27.63	18.00	0.00	(18.00)	-100%
Account Classification Total: IN - Interest		\$17.15	\$27.63	\$18.00	\$0.00	(\$18.00)	-100%
FB - Fund Balances							
31001	Beginning Fund Balance	9,711.41	10,158.06	11,000.00	10,949.00	(51.00)	0%
Account Classification Total: FB - Fund Balances		\$9,711.41	\$10,158.06	\$11,000.00	\$10,949.00	(\$51.00)	0%
Revenues Total		\$10,569.06	\$12,152.40	\$12,018.00	\$11,449.00	(\$569.00)	-5%
<u>Expenditures</u>							
MS - Material and Services							
44104	Miscellaneous	411.00	0.00	0.00	0.00	0.00	N/A
45800	Refunds	0.00	1,203.50	1,000.00	1,000.00	0.00	0%
Account Classification Total: MS - Material and Services		\$411.00	\$1,203.50	\$1,000.00	\$1,000.00	\$0.00	0%
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	0.00	5,000.00	5,000.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	11,018.00	5,449.00	(5,569.00)	-51%
99981	Unappropriated Fund Balance	10,158.06	10,948.90	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$10,158.06	\$10,948.90	\$11,018.00	\$5,449.00	(\$5,569.00)	-51%
Expenditures Total		\$10,569.06	\$12,152.40	\$12,018.00	\$11,449.00	(\$569.00)	-5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 9334 - Clerk Overpay (Refunds)	\$10,569.06	\$12,152.40	\$12,018.00	\$11,449.00	(\$569.00)	-5%
Fund Expenditure	Total: 9334 - Clerk Overpay (Refunds)	\$10,569.06	\$12,152.40	\$12,018.00	\$11,449.00	(\$569.00)	-5%
Fund Net	Total: 9334 - Clerk Overpay (Refunds)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-5%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 9305 - A&T - Clerk 5% Storage							
<u>Revenues</u>							
LP - Licenses, Fees and Permits							
32191	Fees - Recording	18,575.50	16,148.50	16,800.00	13,000.00	(3,800.00)	-23%
Account Classification Total: LP - Licenses, Fees and Permits		\$18,575.50	\$16,148.50	\$16,800.00	\$13,000.00	(\$3,800.00)	-23%
IN - Interest							
39150	Investments - Interest On	482.56	286.84	0.00	0.00	0.00	N/A
Account Classification Total: IN - Interest		\$482.56	\$286.84	\$0.00	\$0.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	0.00	4,577.75	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$0.00	\$4,577.75	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
39026	Trans - Surveyor	3,000.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	80,646.42	102,704.48	108,304.00	123,718.00	15,414.00	14%
Account Classification Total: FB - Fund Balances		\$80,646.42	\$102,704.48	\$108,304.00	\$123,718.00	\$15,414.00	14%
Revenues Total		\$102,704.48	\$123,717.57	\$125,104.00	\$136,718.00	\$11,614.00	9%
<u>Expenditures</u>							
IF - Interfund Transfers							
99012	Trans - Clerk	0.00	0.00	0.00	36,000.00	36,000.00	N/A
Account Classification Total: IF - Interfund Transfers		\$0.00	\$0.00	\$0.00	\$36,000.00	\$36,000.00	0%
FB - Fund Balance & Reserves							
99980	Reserve Future Expenditures	0.00	0.00	125,104.00	100,718.00	(24,386.00)	-19%
99981	Unappropriated Fund Balance	102,704.48	123,717.57	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$102,704.48	\$123,717.57	\$125,104.00	\$100,718.00	(\$24,386.00)	-19%
Expenditures Total		\$102,704.48	\$123,717.57	\$125,104.00	\$136,718.00	\$11,614.00	9%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund Revenue	Total: 9305 - A&T - Clerk 5% Storage	\$102,704.48	\$123,717.57	\$125,104.00	\$136,718.00	\$11,614.00	9%
Fund Expenditure	Total: 9305 - A&T - Clerk 5% Storage	\$102,704.48	\$123,717.57	\$125,104.00	\$136,718.00	\$11,614.00	9%
Fund Net	Total: 9305 - A&T - Clerk 5% Storage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	9%

Klamath County, Oregon
2014-2015 Budget Financial Presentation
100 General Fund

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personnel Services	9,368,281	9,703,290	10,675,994	8,420,793
Materials and Services	4,082,436	4,122,630	4,488,830	4,816,067
Capital Outlay	77,509	7,208	-	15,000
Debt Service	205,423	-	-	-
Subtotal Current Expenditures	13,733,649	13,833,128	15,164,824	13,251,860
Interfund Transfers	10,920,807	9,189,474	10,547,280	10,283,273
Reserves	-	-	2,756,350	2,100,000
Contingency	-	-	344,132	244,328
Unappropriated Fund Balance	2,014,709	3,675,350	-	-
Subtotal Noncurrent Expenditures	12,935,516	12,864,824	13,647,762	12,627,601
Total Requirements by Budgetary Category	26,669,165	26,697,952	28,812,586	25,879,461

Requirements by Fund				
General Fund (100)	26,669,165	26,697,952	28,812,586	25,879,461
Total Requirements by Fund	26,669,165	26,697,952	28,812,586	25,879,461

Resources by Budgetary Category				
Taxes	8,552,068	8,580,757	8,512,000	8,596,000
Licenses and Permits	919,666	865,688	862,018	775,630
Intergovernmental	4,071,315	3,245,420	2,250,773	1,451,755
Charges for Services	842,066	869,261	1,318,812	1,289,088
Fines and Forfeitures	273,088	271,963	236,708	231,097
Investment Earnings	10,695	10,875	6,500	7,500
Interfund Transfers	10,452,525	10,767,632	11,888,978	10,410,391
Sale of Capital Assets	11,936	1,950	-	-
Miscellaneous	61,204	69,695	61,447	18,000
Beginning Fund Balance	1,474,602	2,014,709	3,675,350	3,100,000
Total Resources by Budgetary Category	26,669,165	26,697,952	28,812,586	25,879,461

Full-Time Employee Equivalents	133.46	140.09	143.28	120.57
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Programs	Total Cost	Personnel Services	FTE
Material and Services	574,669	-	-
Treasurer	403,951	35,122	1.25
Assessor	1,027,640	655,877	10.00
Tax Collector	798,704	281,504	3.63
Commissioners	356,358	298,542	3.00
Clerk	757,927	358,049	5.00
Justice Court	185,097	115,757	2.00
District Attorney	1,184,629	949,243	15.50
Sheriff	6,079,619	4,228,330	48.16
Juvenile	1,872,982	1,252,202	27.58
Emergency Management	109,130	39,255	0.70
OSU Extension	207,578	94,772	1.75
OSU Experiment Station	81,306	53,483	1.00
Watermaster	81,540	58,657	1.00
Intrafund Transfers	9,814,003	-	-
Contingency	244,328	-	-
Reserves	2,100,000	-	-
Total Mandates	25,879,461	8,420,793	120.57

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
PT - Property Taxes							
31100	Property Taxes - Current	7,782,390.42	7,986,149.37	8,084,000.00	8,096,000.00	12,000.00	0%
31200	Property Taxes - Prior	738,936.18	594,398.12	400,000.00	500,000.00	100,000.00	25%
36441	Sales - Property Distribution	30,345.80	0.00	28,000.00	0.00	(28,000.00)	-100%
Account Classification Total: PT - Property Taxes		\$8,551,672.40	\$8,580,547.49	\$8,512,000.00	\$8,596,000.00	\$84,000.00	1%
OT - Other Taxes							
31400	Tax Offsets	395.22	209.57	0.00	0.00	0.00	N/A
Account Classification Total: OT - Other Taxes		\$395.22	\$209.57	\$0.00	\$0.00	\$0.00	0%
LP - Licenses, Fees and Permits							
32110	Permits - Mobile Home	0.00	285.00	100.00	300.00	200.00	200%
32114	Fees - Manufactured Homes	17,975.00	17,610.00	15,500.00	15,500.00	0.00	0%
32115	Taxing Districts Apps & Changes	400.00	1,137.50	1,000.00	1,000.00	0.00	0%
32117	Exempt/Spec Assmt Apps	2,900.00	750.00	1,500.00	1,500.00	0.00	0%
32118	Fees-Personal Property	200.00	425.00	500.00	500.00	0.00	0%
32120	Permits - Gun	70,012.00	96,910.00	65,000.00	70,000.00	5,000.00	8%
32140	Licenses - Marriage	10,625.00	10,485.00	10,500.00	10,500.00	0.00	0%
32168	Fees - Vacation	632.00	120.00	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	168.00	12,244.43	13,120.00	0.00	(13,120.00)	-100%
33320	Licenses - Amusement	26,411.17	15,460.95	6,000.00	6,000.00	0.00	0%
34030	Fees - Sheriff	72,867.70	84,826.10	88,245.00	75,000.00	(13,245.00)	-15%
34040	Fees - Clerk General	315,744.72	339,901.22	344,613.00	330,990.00	(13,623.00)	-4%
34041	Recording Debit Holding	1,819.75	(11,991.75)	0.00	0.00	0.00	N/A
34062	Fees - Disqualification	1,569.18	1,000.00	1,000.00	1,000.00	0.00	0%
34231	Fees - NSF Check	1,672.00	3,126.18	2,340.00	240.00	(2,100.00)	-90%
35030	Foreclosure - Lot Book Search	0.00	5,554.64	12,000.00	0.00	(12,000.00)	-100%
35040	Foreclosure - Proceedings	0.00	17,440.68	37,500.00	0.00	(37,500.00)	-100%
36262	Fees - Surveyor	2,830.50	3,249.50	3,000.00	3,000.00	0.00	0%
36460	Franchise Fees - SO Cable TV	393,838.86	267,153.23	260,000.00	260,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$919,665.88	\$865,687.68	\$862,018.00	\$775,630.00	(\$86,388.00)	-10%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
IG - Intergovernmental							
33040	City of Klamath Falls	633,000.00	0.00	0.00	0.00	0.00	N/A
33110	PILT	762,249.13	749,526.29	0.00	0.00	0.00	N/A
33120	O&C Land Grant	986,141.47	912,573.63	867,000.00	100,000.00	(767,000.00)	-88%
33130	Fish & Wildlife	12,250.66	11,470.55	40,000.00	12,000.00	(28,000.00)	-70%
33200	A&T Grant	297,235.17	286,474.15	309,435.00	293,414.00	(16,021.00)	-5%
33290	OYA Diversion	84,650.63	70,311.00	68,000.00	65,000.00	(3,000.00)	-4%
33291	OYA Individualized Services	1,085.60	2,390.08	6,516.00	6,000.00	(516.00)	-8%
33310	Child Support IV-D	96,036.00	107,255.00	0.00	0.00	0.00	N/A
33330	Revenues - Liquor	295,850.01	308,734.90	235,000.00	300,000.00	65,000.00	28%
33350	State Board of Forestry	315,012.85	274,653.23	200,000.00	200,000.00	0.00	0%
33360	Taxes - Electric Coop	88,775.03	90,510.57	80,000.00	80,000.00	0.00	0%
33380	Taxes - Cigarette	74,345.77	65,840.13	70,000.00	65,000.00	(5,000.00)	-7%
33405	Grants	9,433.52	7,623.00	64,178.00	60,000.00	(4,178.00)	-7%
33409	Safe Schools Healthy Start	63,070.00	60,000.00	0.00	0.00	0.00	N/A
33425	Delinquent Prevention Plan	99,739.00	82,845.00	80,000.00	69,000.00	(11,000.00)	-14%
33433	Out of County - Juvenile/ HR	20,140.00	23,560.00	18,000.00	18,000.00	0.00	0%
33438	Reimb - USDA Food	15,967.92	20,282.13	22,000.00	27,000.00	5,000.00	23%
33445	Oregon Emergency Management	36,341.00	67,812.00	60,144.00	54,565.00	(5,579.00)	-9%
33460	SB 1065 Correct & Drug	21,668.53	3,548.19	10,000.00	9,000.00	(1,000.00)	-10%
33660	Grants	14,155.00	2,155.00	4,000.00	0.00	(4,000.00)	-100%
33680	Revenues - Victim Asst HB 2482	66,232.60	47,037.68	46,000.00	46,000.00	0.00	0%
33735	Small Rail Car	9,097.51	6,870.31	10,000.00	8,000.00	(2,000.00)	-20%
33785	Projects - Marijuana Erad	23,463.74	4,333.76	26,500.00	0.00	(26,500.00)	-100%
37700	Grants - Justice Dept	29,742.00	29,767.47	29,000.00	29,776.00	776.00	3%
37701	Dept Justice Juvenile	15,631.81	9,846.34	5,000.00	9,000.00	4,000.00	80%
Account Classification Total: IG - Intergovernmental		\$4,071,314.95	\$3,245,420.41	\$2,250,773.00	\$1,451,755.00	(\$799,018.00)	-35%
CS - Charges for Service							
32015	Passports	8,225.00	10,050.00	7,000.00	7,000.00	0.00	0%
32190	Revenues - Radio Maintenance	318.78	80.28	0.00	0.00	0.00	N/A
33000	Reimbursements	0.00	0.00	0.00	6,000.00	6,000.00	N/A
33770	Revenues - Prisoner Transport	6,282.70	567.00	5,000.00	5,000.00	0.00	0%
33911	Reimb - Inmate Housing	12,455.27	9,784.83	5,000.00	5,000.00	0.00	0%
34020	Contracts - Police Service	318,481.58	278,971.46	295,677.00	0.00	(295,677.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
34035	Fees - For Services	63,033.76	43,470.74	59,333.00	359,092.00	299,759.00	505%
34036	Fees - Training	0.00	0.00	1,800.00	0.00	(1,800.00)	-100%
34061	Combinations/Segregation	1,265.00	1,905.00	2,200.00	2,200.00	0.00	0%
34070	Fees - Tax Office	25,722.95	29,925.42	0.00	40,000.00	40,000.00	N/A
34080	Fees - Room Tax Admin	10,499.96	15,651.62	14,005.00	0.00	(14,005.00)	-100%
34125	Fees - Sanction	200,880.00	263,667.88	182,997.00	185,000.00	2,003.00	1%
34128	Klamath CC	0.00	0.00	262,504.00	0.00	(262,504.00)	-100%
34171	Contracts	0.00	0.00	322,139.00	437,000.00	114,861.00	36%
34195	Fees - Data Sales	0.00	0.00	30,000.00	30,000.00	0.00	0%
34201	Support Enforcement Specialist	56,029.00	46,057.98	0.00	0.00	0.00	N/A
34205	Discovery	53,140.00	58,765.00	51,737.00	51,000.00	(737.00)	-1%
34220	Room Rental	1,190.00	3,662.50	0.00	0.00	0.00	N/A
34280	Copies/Maps	7,089.21	6,767.53	7,000.00	2,500.00	(4,500.00)	-64%
34281	Copies	478.00	575.00	500.00	500.00	0.00	0%
34405	Medical Costs Recovered	10,000.00	10,000.00	10,000.00	5,000.00	(5,000.00)	-50%
34475	Telephone Commission	11,750.84	8,161.18	15,000.00	7,500.00	(7,500.00)	-50%
34500	Fees - Lien Docket	9,875.50	9,807.00	10,000.00	10,000.00	0.00	0%
34510	Reimb - Election	3,339.01	34,278.81	2,500.00	35,000.00	32,500.00	1300%
34511	Fees - Filing	0.00	0.00	500.00	100.00	(400.00)	-80%
34512	Election Reports	0.00	0.00	320.00	300.00	(20.00)	-6%
36070	Rent	11,691.64	37,112.05	0.00	0.00	0.00	N/A
36120	Settlements - Insurance	30,168.21	0.00	33,600.00	0.00	(33,600.00)	-100%
36705	Intradepartmental Service Charges	0.00	0.00	0.00	100,896.00	100,896.00	N/A
36730	Reim - Postage	150.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$842,066.41	\$869,261.28	\$1,318,812.00	\$1,289,088.00	(\$29,724.00)	-2%
FF - Fines and Forfeitures							
35020	Foreclosure - Publication	43,739.33	22,432.77	0.00	0.00	0.00	N/A
35105	Programs - DUII	7,580.00	5,840.00	9,000.00	6,000.00	(3,000.00)	-33%
35120	Fines - Traffic	196,459.19	218,065.58	200,708.00	187,097.00	(13,611.00)	-7%
35126	DA Diversion	16,900.00	19,050.00	20,000.00	30,000.00	10,000.00	50%
35151	Fees - Towing Admin	7,100.00	6,200.00	6,000.00	7,000.00	1,000.00	17%
35680	Revenues - Client Assistance	1,309.15	375.00	1,000.00	1,000.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		\$273,087.67	\$271,963.35	\$236,708.00	\$231,097.00	(\$5,611.00)	-2%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
IN - Interest							
39150	Investments - Interest On	10,695.40	10,875.38	6,500.00	7,500.00	1,000.00	15%
Account Classification Total: IN - Interest		\$10,695.40	\$10,875.38	\$6,500.00	\$7,500.00	\$1,000.00	15%
MI - Miscellaneous							
36100	Miscellaneous	61,203.98	69,694.95	61,447.00	18,000.00	(43,447.00)	-71%
Account Classification Total: MI - Miscellaneous		\$61,203.98	\$69,694.95	\$61,447.00	\$18,000.00	(\$43,447.00)	-71%
TI - Interfund Transfers							
36020	Trans - Field Research	0.00	0.00	0.00	6,308.00	6,308.00	N/A
36191	Trans - Treasurer	29,816.73	0.00	0.00	0.00	0.00	N/A
36192	Trans - Justice Court	0.00	25,264.36	0.00	0.00	0.00	N/A
36330	Trans - General Non Dept	9,717,657.30	8,557,405.37	9,998,178.00	9,539,989.00	(458,189.00)	-5%
36331	Trans - Support Enforcement	42,412.73	18,094.12	10,000.00	0.00	(10,000.00)	-100%
36760	Trans - Admin Non Dept	197,034.00	157,034.00	0.00	0.00	0.00	N/A
37462	Trans - Economic Develop	1,000.00	0.00	0.00	0.00	0.00	N/A
39010	Trans - Fund Closures	464,604.11	9,834.53	0.00	0.00	0.00	N/A
39033	Trans - Equipment Reserve	0.00	0.00	11,018.00	603.00	(10,415.00)	-95%
39037	Trans - Road Reserve	0.00	2,000,000.00	1,700,000.00	500,000.00	(1,200,000.00)	-71%
39042	Trans - Clerk	0.00	0.00	99,921.00	111,741.00	11,820.00	12%
39045	Trans - Juvenile	0.00	0.00	0.00	251,750.00	251,750.00	N/A
39201	Trans - MH Admin	0.00	0.00	69,861.00	0.00	(69,861.00)	-100%
Account Classification Total: TI - Interfund Transfers		\$10,452,524.87	\$10,767,632.38	\$11,888,978.00	\$10,410,391.00	(\$1,478,587.00)	-12%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	11,936.00	1,950.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$11,936.00	\$1,950.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,474,602.48	2,014,709.39	3,675,350.00	3,100,000.00	(575,350.00)	-16%
Account Classification Total: FB - Fund Balances		\$1,474,602.48	\$2,014,709.39	\$3,675,350.00	\$3,100,000.00	(\$575,350.00)	-16%
Revenues Total		\$26,669,165.26	\$26,697,951.88	\$28,812,586.00	\$25,879,461.00	(\$2,933,125.00)	-10%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
<u>Expenditures</u>							
PS - Personnel Services							
60010	Commissioner	204,264.50	204,799.86	204,204.00	206,246.00	2,042.00	1%
60020	Sheriff	89,163.76	88,482.85	89,843.00	90,741.00	898.00	1%
60030	Clerk	64,258.08	64,258.08	64,258.00	64,900.00	642.00	1%
60040	Assessor	66,822.96	66,822.99	66,823.00	67,491.00	668.00	1%
60050	Treasurer	9,171.25	14,778.17	17,730.00	17,907.00	177.00	1%
60055	Tax Collector	42,914.32	36,936.46	34,609.00	59,915.00	25,306.00	73%
60060	Justice of the Peace	39,976.08	40,436.74	39,976.00	40,376.00	400.00	1%
60070	Chief Deputy	0.00	0.00	44,472.00	0.00	(44,472.00)	-100%
60071	Sr Chief Office Deputy	25,040.40	64,815.71	95,013.00	103,379.00	8,366.00	9%
60110	District Attorney	17,640.00	12,962.74	17,640.00	17,816.00	176.00	1%
60120	Deputy DA	22,890.00	0.00	58,683.00	0.00	(58,683.00)	-100%
60121	Deputy DA II	107,646.50	191,680.09	312,491.00	293,724.00	(18,767.00)	-6%
60122	Lead Trial Deputy	83,604.00	89,063.11	0.00	0.00	0.00	N/A
60123	Deputy DA III	76,917.50	79,644.00	0.00	0.00	0.00	N/A
60126	Legal Assistant III	103,263.73	105,659.54	136,185.00	135,467.00	(718.00)	-1%
60129	Administrative Deputy DA	83,604.00	83,604.00	0.00	0.00	0.00	N/A
60130	Lieutenant	157,455.36	130,541.55	174,554.00	176,299.00	1,745.00	1%
60170	Administrative Assistant	48,422.40	48,422.40	48,422.00	48,907.00	485.00	1%
60171	Sheriff Office Manager	51,377.63	40,154.95	0.00	0.00	0.00	N/A
60190	Farm Manager	17,230.72	30,217.60	31,679.00	33,417.00	1,738.00	5%
60210	Chief Office Deputy	89,622.75	106,019.16	108,136.00	111,469.00	3,333.00	3%
60220	Patrol Sergeant	359,025.06	264,633.38	311,492.00	318,148.00	6,656.00	2%
60235	Support Enforcement Specialist	39,870.05	39,717.49	0.00	0.00	0.00	N/A
60240	Corporal	18,028.22	12,991.20	0.00	0.00	0.00	N/A
60260	Patrol Deputy II	690,792.43	864,624.13	951,057.00	301,731.00	(649,326.00)	-68%
60290	Civil Deputy	19,360.80	42,508.95	46,182.00	47,264.00	1,082.00	2%
60291	Civilian Evidence Tech	16,484.86	21,494.85	20,199.00	0.00	(20,199.00)	-100%
60300	Investigator	165,414.20	88,953.30	214,258.00	216,401.00	2,143.00	1%
60310	Sr Civil Deputy	44,924.16	46,993.85	50,519.00	53,060.00	2,541.00	5%
60320	Records Clerk/Dispatch	138,063.64	133,901.24	136,710.00	140,398.00	3,688.00	3%
60360	Corrections Officer	1,282,708.02	1,349,790.23	1,479,057.00	678,644.00	(800,413.00)	-54%
60380	Corrections Clerk	42,704.81	44,105.81	89,203.00	63,570.00	(25,633.00)	-29%
60470	Corrections Sergeant	228,588.21	236,601.84	241,956.00	246,559.00	4,603.00	2%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
60480	Victims Assistant	46,088.64	46,088.64	46,089.00	46,550.00	461.00	1%
60486	Victims Service Specialist	34,647.84	35,899.60	31,024.00	37,601.00	6,577.00	21%
60492	Financial Systems Administrator	3,529.26	839.75	0.00	0.00	0.00	N/A
60493	Finance/Budget Manager	0.00	0.00	48,508.00	51,197.00	2,689.00	6%
60500	Chief Appraiser	0.00	0.00	0.00	52,713.00	52,713.00	N/A
60508	Personal Property Auditor	35,454.25	35,364.40	35,455.00	35,809.00	354.00	1%
60510	Property Appraiser I	26,159.77	8,043.60	32,436.00	29,306.00	(3,130.00)	-10%
60519	Property Appriaser Trainee	8,467.61	21,455.61	0.00	0.00	0.00	N/A
60520	Property Appriaser II	43,213.54	22,841.03	0.00	34,737.00	34,737.00	N/A
60530	Property Appraiser III	97,080.12	97,168.28	97,941.00	48,980.00	(48,961.00)	-50%
60546	Chief Cartographer	39,404.76	0.00	0.00	0.00	0.00	N/A
60561	Senior Sales Analyst	51,698.26	52,196.29	52,367.00	0.00	(52,367.00)	-100%
60575	Management Assistant	4,348.85	1,324.94	0.00	0.00	0.00	N/A
60603	Deed Clerk II	35,454.24	35,318.41	35,455.00	35,809.00	354.00	1%
60605	Recording Specialist	38,810.88	38,937.60	39,087.00	39,478.00	391.00	1%
60606	Election Specialist	33,564.16	34,216.96	35,725.00	37,525.00	1,800.00	5%
60607	Senior Indexing Specialist	34,016.42	35,235.20	35,454.00	35,809.00	355.00	1%
60740	Justice Court Clerk	42,756.26	28,494.85	33,478.00	33,818.00	340.00	1%
60800	Accounting Tech	32,205.60	23,463.87	24,490.00	0.00	(24,490.00)	-100%
60949	Juvenile Justice Specialist	45,234.72	38,242.15	46,751.00	47,218.00	467.00	1%
60950	Juvenile Director	109,334.18	66,528.00	67,859.00	68,537.00	678.00	1%
60955	Asst Driector Juvenile	48,645.00	0.00	0.00	0.00	0.00	N/A
60970	Juvenile Counselor	149,348.00	157,906.67	160,571.00	50,854.00	(109,717.00)	-68%
60975	Counselor - Grant	45,854.80	46,571.30	46,751.00	48,905.00	2,154.00	5%
60990	Supv Juvenile Counselor	55,515.60	56,604.00	56,604.00	57,170.00	566.00	1%
61010	Juvenile Groupworker	282,446.79	300,759.94	382,964.00	429,977.00	47,013.00	12%
61050	Cook	65,540.10	66,588.42	66,352.00	69,977.00	3,625.00	5%
61051	Food Services Coord	41,770.96	42,465.62	41,050.00	41,461.00	411.00	1%
61495	Office Technician	19,953.78	0.00	28,020.00	29,438.00	1,418.00	5%
61500	Office Manager	77,002.44	33,907.75	35,449.00	37,411.00	1,962.00	6%
61525	Natural Resources Specialist	37,080.00	37,080.00	37,080.00	37,451.00	371.00	1%
61546	Legal Assistant I	0.00	598.86	34,445.00	47,844.00	13,399.00	39%
61547	Legal Assistant II	49,202.05	57,839.69	0.00	0.00	0.00	N/A
61555	Accounting Specialist	38,411.64	27,385.02	36,645.00	0.00	(36,645.00)	-100%
61561	Accounting Assistant III	0.00	1,782.92	1,500.00	9,657.00	8,157.00	544%
61565	Tax & Property Specialist	0.00	0.00	0.00	75,377.00	75,377.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
61600	Office Assistant II	25,415.14	31,855.49	6,050.00	0.00	(6,050.00)	-100%
61610	Office Assistant III	27,871.36	28,875.36	29,190.00	0.00	(29,190.00)	-100%
61675	Office Specialist	110,493.37	131,072.65	95,802.00	125,924.00	30,122.00	31%
61700	Emergency Manager	35,830.86	35,661.60	35,662.00	35,217.00	(445.00)	-1%
61857	Medical Services Director	14,400.00	14,400.00	14,400.00	14,544.00	144.00	1%
62380	Medical Assistant(Non Certified)	73,629.80	78,162.30	78,059.00	80,507.00	2,448.00	3%
62390	Nurse Practitioner	9,350.00	6,200.00	68,904.00	68,904.00	0.00	0%
62395	Registered Nurse	6,381.93	5,603.10	22,781.00	23,968.00	1,187.00	5%
63100	Facilities System Manager	60,537.25	62,850.96	64,925.00	68,205.00	3,280.00	5%
63440	Detective Differential	22,052.40	22,466.01	0.00	0.00	0.00	N/A
63441	Certification & Education	57,391.70	50,978.56	0.00	0.00	0.00	N/A
63560	Laborer	10,246.00	7,404.75	0.00	0.00	0.00	N/A
63850	Court Security Officer	0.00	14,311.80	0.00	0.00	0.00	N/A
63880	Resident Differential	12,013.58	9,197.20	0.00	0.00	0.00	N/A
63881	Sick Leave Incentive	21,400.00	22,200.00	30,687.00	30,687.00	0.00	0%
63900	Overtime	153,213.35	180,273.13	204,990.00	182,633.00	(22,357.00)	-11%
63920	Temporary Help	31,969.92	29,746.00	17,911.00	4,010.00	(13,901.00)	-78%
63923	Temp Help Election	7,035.80	10,272.68	8,950.00	9,100.00	150.00	2%
63925	On Call Group Worker	35,224.06	30,774.36	35,322.00	49,168.00	13,846.00	39%
63930	FICA	504,202.74	504,968.63	565,975.00	441,007.00	(124,968.00)	-22%
63940	Workmans Compensation Tax	3,539.54	3,763.63	4,581.00	3,881.00	(700.00)	-15%
63941	Workmans Compensation	80,271.85	185,897.43	170,164.00	116,283.00	(53,881.00)	-32%
63950	Medical Insurance	1,055,714.43	1,259,528.80	1,505,091.00	1,251,810.00	(253,281.00)	-17%
63951	Life Insurance	6,579.41	6,651.22	7,401.00	4,825.00	(2,576.00)	-35%
63952	Short Term Disability	2,493.55	2,512.22	2,720.00	2,020.00	(700.00)	-26%
63953	VEBA	104,596.34	60,152.91	74,003.00	40,219.00	(33,784.00)	-46%
63960	Retirement - General	342,516.74	371,213.99	559,212.00	572,541.00	13,329.00	2%
63970	Retirement - PERS	267,695.97	276,056.66	223,260.00	79,351.00	(143,909.00)	-64%
63980	Unemployment Compensation	147,192.85	147,012.77	157,953.00	92,771.00	(65,182.00)	-41%
63990	Cell Phone Allowance	19,530.00	16,460.00	17,100.00	18,780.00	1,680.00	10%
Account Classification Total: PS - Personnel Services		\$9,368,280.86	\$9,703,289.85	\$10,675,994.00	\$8,420,793.00	(\$2,255,201.00)	-21%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
MS - Material and Services							
44000	Travel	16,200.00	17,279.57	11,200.00	11,200.00	0.00	0%
44010	Mgmt Travel & Training	14,509.05	14,873.26	21,462.00	25,414.00	3,952.00	18%
44011	Mgmt Travel & Training # 1	6,356.92	6,391.90	5,000.00	5,000.00	0.00	0%
44012	Mgmt Travel & Training # 2	5,090.74	9,261.56	5,000.00	5,000.00	0.00	0%
44013	Mgmt Travel & Training # 3	8,659.08	11,842.84	5,000.00	5,000.00	0.00	0%
44030	Supv Travel & Training	9,672.74	4,455.85	6,740.00	6,000.00	(740.00)	-11%
44040	Staff Travel & Training	31,656.97	25,979.22	47,061.00	34,108.00	(12,953.00)	-28%
44050	Training	2,236.89	1,677.56	13,158.00	3,000.00	(10,158.00)	-77%
44080	Office Machine Repairs	4,815.14	1,521.36	4,500.00	2,500.00	(2,000.00)	-44%
44091	Oper Exp - Board of Equalization	36.40	50.00	20.00	100.00	80.00	400%
44094	Book Restoration	6,791.03	2,980.00	5,000.00	5,000.00	0.00	0%
44100	Supplies - Office	79,792.98	79,123.37	81,418.00	68,830.00	(12,588.00)	-15%
44101	Office Sup-Board of Equalization	0.00	20.00	0.00	0.00	0.00	N/A
44104	Miscellaneous	4,017.29	456.47	2,200.00	1,000.00	(1,200.00)	-55%
44110	Supplies - Other	64,454.90	58,988.23	84,246.00	55,992.00	(28,254.00)	-34%
44113	Office Equipment	1,371.52	0.00	0.00	0.00	0.00	N/A
44114	Office Furniture	9,138.92	0.00	0.00	0.00	0.00	N/A
44115	Computer Equipment	15,184.29	0.00	0.00	0.00	0.00	N/A
44120	Supplies - Identification	5,876.98	2,325.58	1,900.00	1,900.00	0.00	0%
44122	Supplies - Conservation	14,881.65	4,750.00	5,000.00	0.00	(5,000.00)	-100%
44125	Donations	0.00	4,465.00	0.00	0.00	0.00	N/A
44130	Supplies - Ammunition	8,536.49	12,152.03	11,465.00	7,125.00	(4,340.00)	-38%
44160	Dues / Fees - AOC	23,655.34	25,187.43	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	2,744.00	4,402.00	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	10,068.04	12,717.39	14,650.00	17,453.00	2,803.00	19%
44203	Credit Card Fees	1,687.76	1,809.29	0.00	0.00	0.00	N/A
44204	Bank Fees	0.00	0.00	0.00	51,350.00	51,350.00	N/A
44230	Vehicle Outfitting	3,016.90	7,503.13	9,770.00	7,750.00	(2,020.00)	-21%
44250	Vehicle Fuel	154,404.84	165,933.12	163,060.00	118,850.00	(44,210.00)	-27%
44260	Vehicle Maintenance & Repair	63,925.75	70,145.46	65,335.00	50,150.00	(15,185.00)	-23%
44264	Security/Alarms	0.00	269.91	0.00	360.00	360.00	N/A
44270	Bldg Maintenance & Repair	0.00	2,768.95	500.00	1,200.00	700.00	140%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44280	Radio / TV Maint / Repair	8,302.20	6,171.14	8,780.00	9,280.00	500.00	6%
44283	Computer Maintenance	5,533.67	3,135.73	7,000.00	7,000.00	0.00	0%
44284	Copier Maintenance & Supplies	0.00	0.00	8,000.00	15,360.00	7,360.00	92%
44290	Uniform Maintenance & Repair	7,593.50	7,188.05	12,450.00	7,475.00	(4,975.00)	-40%
44300	Equip Maintenance & Repair	15,272.71	12,188.01	17,000.00	19,500.00	2,500.00	15%
44320	Grounds Maintenance & Repair	0.00	0.00	15,000.00	3,000.00	(12,000.00)	-80%
44340	Contract Maintenance	0.00	0.00	0.00	65,000.00	65,000.00	N/A
44380	Juror Fees	0.00	0.00	200.00	200.00	0.00	0%
44381	Shredding Services	0.00	0.00	0.00	3,200.00	3,200.00	N/A
44400	County Share District II	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0%
44440	Audit Fees	0.00	0.00	0.00	5,800.00	5,800.00	N/A
44450	Witness Fees	5,097.28	991.71	7,124.00	9,100.00	1,976.00	28%
44460	Trial Prep & Spec Investigation	6,285.17	4,501.38	7,000.00	11,000.00	4,000.00	57%
44462	DUII Drug Prevention	1,017.64	551.14	2,000.00	2,000.00	0.00	0%
44500	Consultant Services	996.72	2,425.08	500.00	500.00	0.00	0%
44510	Teletype Services	0.00	525.00	0.00	0.00	0.00	N/A
44520	Legal Fees	0.00	3,861.70	4,500.00	5,000.00	500.00	11%
44530	Janitorial Services	0.00	0.00	400.00	150.00	(250.00)	-63%
44570	Fees for Service	13,260.30	16,352.22	48,495.00	24,600.00	(23,895.00)	-49%
44595	Videotaping Expense	91,435.96	43,491.01	0.00	0.00	0.00	N/A
44600	Utilities - Gas	0.00	0.00	700.00	700.00	0.00	0%
44610	Utilities - Water / Sewer	283.20	70.80	400.00	0.00	(400.00)	-100%
44620	Utilities - Electricity	4,063.31	3,334.84	4,500.00	3,800.00	(700.00)	-16%
44630	Garbage Pickup	0.00	188.80	240.00	240.00	0.00	0%
44640	Telephone	108,726.11	89,918.61	84,394.00	75,732.00	(8,662.00)	-10%
44645	Teleprocessing	6,920.00	6,920.00	6,920.00	7,720.00	800.00	12%
44650	Rent	33,187.36	32,703.89	34,060.00	32,338.00	(1,722.00)	-5%
44670	Equipment	0.00	2,941.13	13,875.00	15,200.00	1,325.00	10%
44700	Postage	69,407.13	73,616.17	56,491.00	64,200.00	7,709.00	14%
44710	Publications / Periodicals	95.01	108.00	3,120.00	0.00	(3,120.00)	-100%
44720	Legal Notice Publish	1,545.66	1,282.98	2,925.00	3,000.00	75.00	3%
44800	Recording Services	0.00	7,728.00	16,400.00	16,010.00	(390.00)	-2%
44805	Lien Payments	14,469.00	0.00	0.00	0.00	0.00	N/A
44830	Maintenance Contracts	29,891.62	30,738.23	31,619.00	0.00	(31,619.00)	-100%
44860	Predatory Animal Control	35,000.00	51,000.00	0.00	0.00	0.00	N/A
44900	Irrigation Taxes	4,104.48	4,385.32	4,500.00	6,546.00	2,046.00	45%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44910	Forest Patrol Assessment	0.00	859.33	1,000.00	1,000.00	0.00	0%
44996	Hardware / Software Maintenance	3,556.00	3,605.99	12,500.00	39,000.00	26,500.00	212%
45000	Equipment Rental / Lease	0.00	0.00	0.00	500.00	500.00	N/A
45020	Contract Services	66,132.14	56,495.71	93,887.00	172,955.00	79,068.00	84%
45021	Interest Expense	0.00	0.00	10,000.00	10,000.00	0.00	0%
45080	Medical Services / Supplies	56,709.94	87,459.42	156,779.00	83,345.00	(73,434.00)	-47%
45111	Software Support	0.00	221,642.30	189,600.00	100,825.00	(88,775.00)	-47%
45291	Sr Citizen Council	35,000.00	35,000.00	0.00	0.00	0.00	N/A
45680	Client Assistance	779.15	545.25	1,000.00	1,000.00	0.00	0%
45770	Uniform Replacement	12,283.00	20,314.39	17,616.00	13,500.00	(4,116.00)	-23%
45870	Special Prosecutor Costs	333.61	743.94	500.00	500.00	0.00	0%
45940	Investigation - General	325.00	155.00	0.00	0.00	0.00	N/A
45990	Major Crime Team	38.19	1,082.37	2,000.00	7,500.00	5,500.00	275%
46000	Tires	20,268.50	23,209.56	17,024.00	13,574.00	(3,450.00)	-20%
46140	Books	1,948.22	1,788.81	2,000.00	2,000.00	0.00	0%
46160	Microfilm / Microfiche	0.00	2,098.68	12,000.00	8,000.00	(4,000.00)	-33%
46420	Photocopy Costs	4,695.59	5,520.84	2,500.00	0.00	(2,500.00)	-100%
46440	Testing/Evaluation	414.46	421.93	1,000.00	1,500.00	500.00	50%
46470	Prisoner Transport	501.01	856.54	3,500.00	3,500.00	0.00	0%
46500	Kitchen Utensils	366.69	746.81	1,500.00	1,500.00	0.00	0%
46530	Claims Reserve	5,401.68	2,474.50	7,145.00	5,000.00	(2,145.00)	-30%
46600	Food	118,500.76	117,677.88	193,523.00	126,000.00	(67,523.00)	-35%
46610	Prisoner Bedding & Clothing	7,600.07	12,999.32	21,000.00	13,650.00	(7,350.00)	-35%
46870	Foreclosure Lot Book Search	0.00	28,650.00	65,500.00	39,000.00	(26,500.00)	-40%
46880	Foreclosure Publication	10,682.65	13,786.13	15,000.00	18,000.00	3,000.00	20%
46960	9-1-1 Communications	18,100.00	18,100.00	18,100.00	18,100.00	0.00	0%
47010	Special Projects	921.60	0.00	0.00	0.00	0.00	N/A
99174	Humane Society - Large Animals	0.00	6,520.20	1,000.00	1,000.00	0.00	0%
99610	Soil Cons Sec Grant	15,000.00	25,000.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	123,464.00	134,875.00	147,279.00	12,404.00	9%
99760	Insurance/Liability	208,826.00	201,106.00	247,030.00	275,782.00	28,752.00	12%
99765	Insurance/Workmans Compensation	188,327.38	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	962,959.00	823,859.00	738,145.00	1,221,237.00	483,092.00	65%
99780	Facility Services	1,205,767.00	1,226,814.00	1,421,000.00	1,402,510.00	(18,490.00)	-1%
99781	Steering Committee Hardware Charge	71,700.00	71,700.00	59,175.00	87,830.00	28,655.00	48%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
99782	Steering Committee User Charge	31,722.00	29,977.00	47,415.00	69,309.00	21,894.00	46%
Account Classification Total: MS - Material and Services		\$4,082,436.28	\$4,122,630.32	\$4,488,830.00	\$4,816,067.00	\$327,237.00	7%
CO - Capital Outlay							
88070	Office Equipment	0.00	0.00	0.00	15,000.00	15,000.00	N/A
88190	Communications Equipment	77,509.14	7,208.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$77,509.14	\$7,208.00	\$0.00	\$15,000.00	\$15,000.00	
DS - Debt Service							
99950	Interfund Loan Principal	204,103.47	0.00	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	1,319.38	0.00	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$205,422.85	\$0.00	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99010	Trans - Commissioners	153,221.34	177,808.90	342,913.00	356,358.00	13,445.00	4%
99011	Trans - Assessor	595,338.44	759,491.35	762,800.00	822,944.00	60,144.00	8%
99012	Trans - Clerk	274,577.91	157,862.74	289,334.00	318,161.00	28,827.00	10%
99013	Trans - District Attorney	1,006,872.36	1,047,872.50	1,083,944.00	1,020,685.00	(63,259.00)	-6%
99014	Trans - Juvenile	1,265,010.18	1,157,631.76	1,110,344.00	1,186,382.00	76,038.00	7%
99015	Trans - Emergency Services	77,930.54	44,818.41	54,565.00	54,565.00	0.00	0%
99016	Trans - OSU Extension	224,544.40	233,958.42	206,975.00	206,975.00	0.00	0%
99017	Trans - Experiment Station	87,210.41	95,524.40	74,998.00	74,998.00	0.00	0%
99018	Trans - Water Master	74,056.39	77,111.97	80,936.00	81,540.00	604.00	1%
99019	Trans - Tax Collector	198,070.71	153,139.92	319,270.00	541,968.00	222,698.00	70%
99022	Trans - Justice Court	23,841.78	0.00	0.00	0.00	0.00	N/A
99027	Trans - CDD	319,643.00	34,000.00	116,112.00	86,112.00	(30,000.00)	-26%
99030	Trans - Sheriff Admin	299,521.22	266,317.86	816,119.00	347,402.00	(468,717.00)	-57%
99031	Trans - Sheriff Patrol	2,089,289.29	286,811.63	666,150.00	1,317,253.00	651,103.00	98%
99032	Trans - Sheriff Jail	2,906,048.28	3,704,446.84	3,855,450.00	3,013,602.00	(841,848.00)	-22%
99033	Trans - Sheriff Civil	484,536.82	429,245.02	434,301.00	516,662.00	82,361.00	19%
99034	Trans - Court Security	0.00	0.00	61,114.00	54,902.00	(6,212.00)	-10%
99130	Trans - Health Service	316,823.00	303,915.00	127,500.00	120,000.00	(7,500.00)	-6%
99173	Trans - S&R Operations	21,175.00	46,183.00	46,183.00	0.00	(46,183.00)	-100%
99177	Trans - Surveyor	0.00	0.00	0.00	13,000.00	13,000.00	N/A
99256	Trans - Marine Fund	24,027.00	19,019.00	0.00	0.00	0.00	N/A
99301	Trans - Finance	231,893.34	0.00	0.00	0.00	0.00	N/A

Klamath County, Oregon
2014-2015 Budget Financial Presentation
000 General Fund Non-Dept

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Materials and Services	841,164	826,457	557,964	574,669
Capital Outlay	77,509	-	-	-
Subtotal Current Expenditures	918,673	826,457	557,964	574,669
Interfund Transfers	10,586,017	8,895,320	10,302,904	9,814,003
Reserves	-	-	2,756,350	2,100,000
Contingency			344,132	244,328
Unappropriated Fund Balance	2,014,709	3,675,350	-	-
Subtotal Noncurrent Expenditures	12,600,726	12,570,670	13,403,386	12,158,331
Total Requirements by Budgetary Category	13,519,399	13,397,127	13,961,350	12,733,000

Requirements by Fund				
General Fund (100)	13,519,399	13,397,127	13,961,350	12,733,000
Total Requirements by Fund	13,519,399	13,397,127	13,961,350	12,733,000

Resources by Budgetary Category				
Taxes	8,552,068	8,580,757	8,512,000	8,596,000
Licenses and Permits	420,250	282,614	266,000	266,000
Intergovernmental	2,543,722	2,420,180	1,502,000	765,000
Charges for Services	12,924	40,823	-	-
Investment Earnings	10,695	10,505	6,000	6,000
Interfund Transfers	494,421	35,099	-	-
Miscellaneous	10,718	12,440	-	-
Beginning Fund Balance	1,474,602	2,014,709	3,675,350	3,100,000
Total Resources by Budgetary Category	13,519,399	13,397,127	13,961,350	12,733,000

Full-Time Employee Equivalents	-	-	-	-
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Programs	Total Cost	Personnel Services	FTE
Materials and Services	574,669		
Assessor	822,944		
Tax Collector	541,968		
Commissioners	356,358		
Clerk	247,420		
District Attorney	1,006,353		
Sheriff	5,249,821		
Juvenile	934,632		
Emergency Management	54,565		
OSU Extension	206,975		
OSU Experiment Station	74,998		
Watermaster	81,540		
Community Development	86,112		
Public Health	120,000		
Surveyor	13,000		
Treasurer	17,317		
Contingency	244,328		
Reserves	2,100,000		
Total Mandates	12,733,000	-	-

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	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 100 - General Fund							
<u>Revenues</u>							
Department: 000 - Non-Departmental							
PT - Property Taxes							
31100	Property Taxes - Current	7,782,390.42	7,986,149.37	8,084,000.00	8,096,000.00	12,000.00	0%
31200	Property Taxes - Prior	738,936.18	594,398.12	400,000.00	500,000.00	100,000.00	25%
36441	Sales - Property Distribution	30,345.80	0.00	28,000.00	0.00	(28,000.00)	-100%
Account Classification Total: PT - Property Taxes		\$8,551,672.40	\$8,580,547.49	\$8,512,000.00	\$8,596,000.00	\$84,000.00	1%
OT - Other Taxes							
31400	Tax Offsets	395.22	209.57	0.00	0.00	0.00	N/A
Account Classification Total: OT - Other Taxes		\$395.22	\$209.57	\$0.00	\$0.00	\$0.00	0%
LP - Licenses, Fees and Permits							
33320	Licenses - Amusement	26,411.17	15,460.95	6,000.00	6,000.00	0.00	0%
36460	Franchise Fees - SO Cable TV	393,838.86	267,153.23	260,000.00	260,000.00	0.00	0%
Account Classification Total: LP - Licenses, Fees and Permits		\$420,250.03	\$282,614.18	\$266,000.00	\$266,000.00	\$0.00	0%
IG - Intergovernmental							
33110	PILT	762,249.13	749,526.29	0.00	0.00	0.00	N/A
33120	O&C Land Grant	986,141.47	912,573.63	867,000.00	100,000.00	(767,000.00)	-88%
33130	Fish & Wildlife	12,250.66	11,470.55	40,000.00	12,000.00	(28,000.00)	-70%
33330	Revenues - Liquor	295,850.01	308,734.90	235,000.00	300,000.00	65,000.00	28%
33350	State Board of Forestry	315,012.85	274,653.23	200,000.00	200,000.00	0.00	0%
33360	Taxes - Electric Coop	88,775.03	90,510.57	80,000.00	80,000.00	0.00	0%
33380	Taxes - Cigarette	74,345.77	65,840.13	70,000.00	65,000.00	(5,000.00)	-7%
33735	Small Rail Car	9,097.51	6,870.31	10,000.00	8,000.00	(2,000.00)	-20%
Account Classification Total: IG - Intergovernmental		\$2,543,722.43	\$2,420,179.61	\$1,502,000.00	\$765,000.00	(\$737,000.00)	-49%
CS - Charges for Service							
34220	Room Rental	1,190.00	3,662.50	0.00	0.00	0.00	N/A
34281	Copies	42.00	48.00	0.00	0.00	0.00	N/A
36070	Rent	11,691.64	37,112.05	0.00	0.00	0.00	N/A
Account Classification Total: CS - Charges for Service		\$12,923.64	\$40,822.55	\$0.00	\$0.00	\$0.00	0%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
IN - Interest							
39150	Investments - Interest On	10,694.86	10,504.83	6,000.00	6,000.00	0.00	0.00
Account Classification Total: IN - Interest		\$10,694.86	\$10,504.83	\$6,000.00	\$6,000.00	\$0.00	0%
MI - Miscellaneous							
36100	Miscellaneous	10,717.51	12,440.41	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$10,717.51	\$12,440.41	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36191	Trans - Treasurer	29,816.73	0.00	0.00	0.00	0.00	N/A
36192	Trans - Justice Court	0.00	25,264.36	0.00	0.00	0.00	N/A
39010	Trans - Fund Closures	464,604.11	9,834.53	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$494,420.84	\$35,098.89	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,474,602.48	2,014,709.39	3,675,350.00	3,100,000.00	(575,350.00)	-16%
Account Classification Total: FB - Fund Balances		\$1,474,602.48	\$2,014,709.39	\$3,675,350.00	\$3,100,000.00	(\$575,350.00)	-16%
Department Total: 000 - Non-Departmental		\$13,519,399.41	\$13,397,126.92	\$13,961,350.00	\$12,733,000.00	(\$1,228,350.00)	-9%

Expenditures

Department: 000 - Non-Departmental

MS - Material and Services

44000	Travel	0.00	1,079.57	0.00	0.00	0.00	N/A
44104	Miscellaneous	4,017.29	0.00	0.00	0.00	0.00	N/A
44125	Donations	0.00	4,465.00	0.00	0.00	0.00	N/A
44160	Dues / Fees - AOC	23,655.34	25,187.43	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	2,744.00	4,402.00	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	497.65	500.00	500.00	0.00	0%
44595	Videotaping Expense	91,430.97	43,491.01	0.00	0.00	0.00	N/A
44620	Utilities - Electricity	0.00	266.92	0.00	300.00	300.00	N/A
44640	Telephone	0.00	18.58	0.00	0.00	0.00	N/A
44860	Predatory Animal Control	35,000.00	51,000.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44910	Forest Patrol Assessment	0.00	859.33	1,000.00	1,000.00	0.00	0%
45021	Interest Expense	0.00	0.00	10,000.00	10,000.00	0.00	0%
45291	Sr Citizen Council	35,000.00	35,000.00	0.00	0.00	0.00	N/A
47010	Special Projects	921.60	0.00	0.00	0.00	0.00	N/A
99174	Humane Society - Large Animals	0.00	6,520.20	1,000.00	1,000.00	0.00	0%
99610	Soil Cons Sec Grant	15,000.00	25,000.00	0.00	0.00	0.00	N/A
99755	Risk Management	0.00	11,670.00	10,294.00	22,618.00	12,324.00	120%
99760	Insurance/Liability	10,412.00	19,002.00	19,275.00	42,349.00	23,074.00	120%
99770	Internal Services	206,484.00	173,239.00	0.00	0.00	0.00	N/A
99780	Facility Services	414,743.00	423,002.00	483,657.00	464,664.00	(18,993.00)	-4%
99781	Steering Committee Hardware Charge	450.00	450.00	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$841,164.20	\$826,456.69	\$557,964.00	\$574,669.00	\$16,705.00	3%

CO - Capital Outlay

88190	Communications Equipment	77,509.14	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$77,509.14	\$0.00	\$0.00	\$0.00	\$0.00	0%

IF - Interfund Transfers

99010	Trans - Commissioners	153,221.34	177,808.90	342,913.00	356,358.00	13,445.00	4%
99011	Trans - Assessor	595,338.44	759,491.35	762,800.00	822,944.00	60,144.00	8%
99012	Trans - Clerk	274,577.91	157,862.74	189,413.00	247,420.00	58,007.00	31%
99013	Trans - District Attorney	964,459.63	1,008,505.38	1,083,944.00	1,006,353.00	(77,591.00)	-7%
99014	Trans - Juvenile	1,265,010.18	1,157,631.76	1,110,344.00	934,632.00	(175,712.00)	-16%
99015	Trans - Emergency Services	77,930.54	44,818.41	54,565.00	54,565.00	0.00	0%
99016	Trans - OSU Extension	224,544.40	233,958.42	206,975.00	206,975.00	0.00	0%
99017	Trans - Experiment Station	87,210.41	95,524.40	74,998.00	74,998.00	0.00	0%
99018	Trans - Water Master	74,056.39	77,111.97	80,936.00	81,540.00	604.00	1%
99019	Trans - Tax Collector	198,070.71	153,139.92	319,270.00	541,968.00	222,698.00	70%
99022	Trans - Justice Court	23,841.78	0.00	0.00	0.00	0.00	N/A
99027	Trans - CDD	319,643.00	34,000.00	116,112.00	86,112.00	(30,000.00)	-26%
99030	Trans - Sheriff Admin	299,521.22	266,317.86	816,119.00	347,402.00	(468,717.00)	-57%
99031	Trans - Sheriff Patrol	2,089,289.29	286,811.63	666,150.00	1,317,253.00	651,103.00	98%
99032	Trans - Sheriff Jail	2,906,048.28	3,704,446.84	3,855,450.00	3,013,602.00	(841,848.00)	-22%
99033	Trans - Sheriff Civil	484,536.82	429,245.02	434,301.00	516,662.00	82,361.00	19%
99034	Trans - Court Security	0.00	0.00	61,114.00	54,902.00	(6,212.00)	-10%
99130	Trans - Health Service	316,823.00	303,915.00	127,500.00	120,000.00	(7,500.00)	-6%

Klamath County, Oregon
2014-2015 Budget Financial Presentation
438 Equipment Reserve

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	307,773	4,509	5,000	-
Capital Outlay	593,993	79,935	226,207	159,000
Debt Service	904,776	241,570	185,000	123,000
Subtotal Current Expenditures	1,806,542	326,013	416,207	282,000
Interfund Transfers	191,223	1,511,072	70,199	94,039
Reserves	-	-	778,000	700,000
Contingency	-	-	284,553	317,054
Unappropriated Fund Balance	1,181,165	675,950	-	-
Subtotal Noncurrent Expenditures	1,372,388	2,187,022	1,132,752	1,111,093
Total Requirements by Budgetary Category	3,178,929	2,513,035	1,548,959	1,393,093
<u>Requirements by Fund</u>				
Equipment Reserve (438)	3,178,929	2,513,035	1,548,959	1,393,093
Total Requirements by Fund	3,178,929	2,513,035	1,548,959	1,393,093
<u>Resources by Budgetary Category</u>				
Charges for Services	187,200	-	-	-
Investment Earnings	16,357	5,984	10,000	3,000
Interfund Transfers	725,840	268,098	239,759	205,093
Debt Proceeds	1,171,219	1,057,788	623,200	185,000
Sale of Capital Assets	1,277	-	-	-
Miscellaneous	-	-	-	-
Beginning Fund Balance	1,077,037	1,181,165	676,000	1,000,000
Total Resources by Budgetary Category	3,178,929	2,513,035	1,548,959	1,393,093

Full-Time Employee Equivalents	-	-	-	-
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Equipment Reserve	1,393,093	-	-
Total Mandates	1,393,093	-	-

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	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 438 - Equipment Reserve							
<u>Revenues</u>							
Department: 580 - Equipment							
IN - Interest							
39150	Investments - Interest On	9,233.26	2,232.74	6,000.00	3,000.00	(3,000.00)	-50%
39510	Interfund Loan Interest	7,123.79	3,751.21	4,000.00	0.00	(4,000.00)	-100%
Account Classification Total: IN - Interest		\$16,357.05	\$5,983.95	\$10,000.00	\$3,000.00	(\$7,000.00)	-70%
TI - Interfund Transfers							
32180	Trans - Phones	28,661.00	0.00	0.00	0.00	0.00	N/A
36200	Trans - Road Dept	400,000.00	0.00	0.00	0.00	0.00	N/A
36225	Trans - Library	458.00	0.00	0.00	0.00	0.00	N/A
36230	Trans - CCF	3,606.00	3,606.00	0.00	0.00	0.00	N/A
36235	Trans - Park	3,500.00	3,500.00	3,500.00	3,500.00	0.00	0%
36240	Trans - Health Dept	0.00	0.00	30,000.00	0.00	(30,000.00)	-100%
36241	Trans - Code Enforcement	2,000.00	0.00	0.00	0.00	0.00	N/A
36261	Trans - Veterans	2,144.00	2,144.00	2,144.00	0.00	(2,144.00)	-100%
36280	Trans - Law Library	1,870.00	0.00	0.00	0.00	0.00	N/A
36440	Trans - Property WCF	500.00	0.00	1,000.00	1,000.00	0.00	0%
36670	Trans - Comm Corr	15,000.00	33,958.38	68,543.00	57,146.00	(11,397.00)	-17%
39008	Trans - Sheriff Patrol	10,449.00	62,000.00	26,600.00	0.00	(26,600.00)	-100%
39021	Trans - Museum Operations	25,000.00	25,000.00	25,000.00	0.00	(25,000.00)	-100%
39026	Trans - Surveyor	500.00	500.00	1,000.00	1,000.00	0.00	0%
39040	Trans - Assessor	400.00	5,000.00	5,000.00	0.00	(5,000.00)	-100%
39041	Trans - Tax Collector	846.00	0.00	500.00	0.00	(500.00)	-100%
39042	Trans - Clerk	6,182.00	0.00	0.00	100,000.00	100,000.00	N/A
39043	Trans - Sheriff Corrections	61,064.00	61,064.00	11,535.00	11,535.00	0.00	0%
39044	Trans - Sheriff Civil	17,193.00	17,193.00	17,193.00	17,193.00	0.00	0%
39045	Trans - Juvenile	6,815.10	13,888.00	33,725.00	0.00	(33,725.00)	-100%
39046	Trans - KCEMA	5,175.00	5,175.00	3,719.00	3,719.00	0.00	0%
39047	Trans - Water Master	325.00	0.00	0.00	0.00	0.00	N/A
39052	Trans - Patrol	90,856.53	0.00	0.00	0.00	0.00	N/A
39053	Trans - OSU Extension	800.00	0.00	0.00	0.00	0.00	N/A
39054	Trans - Onsite	1,525.51	0.00	0.00	0.00	0.00	N/A
39058	Trans - Internal Services Fund	0.00	14,000.00	0.00	0.00	0.00	N/A
39201	Trans - MH Admin	28,691.00	8,691.00	0.00	0.00	0.00	N/A

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
39202	Trans - MH MRDD Case Management	10,200.00	10,300.00	10,300.00	10,000.00	(300.00)	-3%
39203	Trans - MH MED-COM Support	2,079.00	2,079.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$725,840.14	\$268,098.38	\$239,759.00	\$205,093.00	(\$34,666.00)	-14%
DP - Debt Proceeds							
39500	Interfund Loan Proceeds	1,171,218.59	1,057,788.15	623,200.00	185,000.00	(438,200.00)	-70%
Account Classification Total: DP - Debt Proceeds		\$1,171,218.59	\$1,057,788.15	\$623,200.00	\$185,000.00	(\$438,200.00)	-70%
CA - Sale of Capital Assets							
36420	Sales - Property	296.80	0.00	0.00	0.00	0.00	N/A
36850	Sales - Surplus Property	980.02	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$1,276.82	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	1,077,036.88	1,181,164.70	676,000.00	1,000,000.00	324,000.00	48%
Account Classification Total: FB - Fund Balances		\$1,077,036.88	\$1,181,164.70	\$676,000.00	\$1,000,000.00	\$324,000.00	48%
Department Total: 580 - Equipment		\$3,178,929.48	\$2,513,035.18	\$1,548,959.00	\$1,393,093.00	(\$155,866.00)	-10%
<u>Expenditures</u>							
Department: 580 - Equipment							
MS - Material and Services							
44110	Supplies - Other	37,589.77	0.00	5,000.00	0.00	(5,000.00)	-100%
44113	Office Equipment	821.27	4,354.00	0.00	0.00	0.00	N/A
44115	Computer Equipment	379.99	0.00	0.00	0.00	0.00	N/A
44640	Telephone	48,706.89	0.00	0.00	0.00	0.00	N/A
44670	Equipment	87,826.95	0.00	0.00	0.00	0.00	N/A
44996	Hardware / Software Maintenance	132,238.91	0.00	0.00	0.00	0.00	N/A
45020	Contract Services	209.40	154.70	0.00	0.00	0.00	N/A
Account Classification Total: MS - Material and Services		\$307,773.18	\$4,508.70	\$5,000.00	\$0.00	(\$5,000.00)	-100%

**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
CO - Capital Outlay							
88000	Vehicles Other	286,036.60	79,934.89	200,307.00	159,000.00	(41,307.00)	-21%
88360	Equipment	15,613.22	0.00	25,900.00	0.00	(25,900.00)	-100%
88760	Computer Equipment	8,827.86	0.00	0.00	0.00	0.00	N/A
88900	Heavy Equipment	283,515.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: CO - Capital Outlay		\$593,992.68	\$79,934.89	\$226,207.00	\$159,000.00	(\$67,207.00)	-30%
DS - Debt Service							
99950	Interfund Loan Principal	904,775.92	241,569.88	185,000.00	123,000.00	(62,000.00)	-34%
Account Classification Total: DS - Debt Service		\$904,775.92	\$241,569.88	\$185,000.00	\$123,000.00	(\$62,000.00)	-34%
IF - Interfund Transfers							
99016	Trans - OSU Extension	0.00	0.00	11,018.00	603.00	(10,415.00)	-95%
99027	Trans - CDD	151,223.00	61,717.00	48,181.00	14,436.00	(33,745.00)	-70%
99042	Trans - Museum Reserve	0.00	0.00	0.00	79,000.00	79,000.00	N/A
99043	Trans - Internal Services Fund	0.00	165,302.13	0.00	0.00	0.00	N/A
99085	Trans - CCF	0.00	0.00	10,000.00	0.00	(10,000.00)	-100%
99115	Trans - Library Reserve	0.00	116,618.78	0.00	0.00	0.00	N/A
99140	Trans - Dog Control	40,000.00	0.00	0.00	0.00	0.00	N/A
99170	Trans - Road Fund	0.00	1,124,632.08	0.00	0.00	0.00	N/A
99177	Trans - Surveyor	0.00	0.00	1,000.00	0.00	(1,000.00)	-100%
99241	Trans - Klamath Corr	0.00	42,801.92	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$191,223.00	\$1,511,071.91	\$70,199.00	\$94,039.00	\$23,840.00	34%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	284,553.00	317,054.00	32,501.00	11%
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$284,553.00	\$317,054.00	\$32,501.00	11%
FB - Fund Balance & Reserves							
99811	Reserve Capital Outlay	0.00	0.00	778,000.00	700,000.00	(78,000.00)	-10%
99981	Unappropriated Fund Balance	1,181,164.70	675,949.80	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,181,164.70	\$675,949.80	\$778,000.00	\$700,000.00	(\$78,000.00)	-10%
Department Total: 580 - Equipment		\$3,178,929.48	\$2,513,035.18	\$1,548,959.00	\$1,393,093.00	(\$155,866.00)	-10%

Klamath County, Oregon
2014-2015 Budget Financial Presentation
650 County Schools

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Materials and Services	1,921,502	3,359,109	315,200	565,200
Subtotal Current Expenditures	1,921,502	3,359,109	315,200	565,200
Unappropriated Fund Balance	1,270,126	-	-	-
Subtotal Noncurrent Expenditures	1,270,126	-	-	-
Total Requirements by Budgetary Category	3,191,628	3,359,109	315,200	565,200

Requirements by Fund				
County Schools (650)	3,191,628	3,359,109	315,200	565,200
Total Requirements by Fund	3,191,628	3,359,109	315,200	565,200

Resources by Budgetary Category				
Intergovernmental	2,250,974	2,086,636	315,000	565,000
Fines and Forfeitures	224	64	100	100
Investment Earnings	6,445	2,282	100	100
Beginning Fund Balance	933,985	1,270,126	-	-
Total Resources by Budgetary Category	3,191,628	3,359,109	315,200	565,200

Full-Time Employee Equivalents	-	-	-	-
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Mandate	Total Cost	Personnel Services	FTE
County Schools	565,200	-	-
Total Mandates	565,200	-	-

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	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 650 - County Schools							
<u>Revenues</u>							
Department: 769 - County Schools							
IG - Intergovernmental							
33150	Receipts - Federal Forest	1,947,468.94	1,877,074.43	200,000.00	200,000.00	0.00	0%
33350	State Board of Forestry	245,324.03	152,750.37	50,000.00	300,000.00	250,000.00	500%
33360	Taxes - Electric Coop	44,320.97	45,187.43	50,000.00	50,000.00	0.00	0%
33735	Small Rail Car	13,859.79	11,624.05	15,000.00	15,000.00	0.00	0%
Account Classification Total: IG - Intergovernmental		\$2,250,973.73	\$2,086,636.28	\$315,000.00	\$565,000.00	\$250,000.00	79%
FF - Fines and Forfeitures							
34300	Fees - Court	224.04	64.00	100.00	100.00	0.00	0%
Account Classification Total: FF - Fines and Forfeitures		\$224.04	\$64.00	\$100.00	\$100.00	\$0.00	0%
IN - Interest							
39150	Investments - Interest On	6,445.37	2,282.45	100.00	100.00	0.00	0%
Account Classification Total: IN - Interest		\$6,445.37	\$2,282.45	\$100.00	\$100.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	933,984.53	1,270,126.12	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balances		\$933,984.53	\$1,270,126.12	\$0.00	\$0.00	\$0.00	0%
Department Total: 769 - County Schools		\$3,191,627.67	\$3,359,108.85	\$315,200.00	\$565,200.00	\$250,000.00	79%
<u>Expenditures</u>							
Department: 769 - County Schools							
MS - Material and Services							
44104	Miscellaneous	1,921,501.55	3,359,108.85	315,200.00	565,200.00	250,000.00	79%
Account Classification Total: MS - Material and Services		\$1,921,501.55	\$3,359,108.85	\$315,200.00	\$565,200.00	\$250,000.00	79%
FB - Fund Balance & Reserves							
99981	Unappropriated Fund Balance	1,270,126.12	0.00	0.00	0.00	0.00	N/A
Account Classification Total: FB - Fund Balance & Reserves		\$1,270,126.12	\$0.00	\$0.00	\$0.00	\$0.00	0%
Department Total: 769 - County Schools		\$3,191,627.67	\$3,359,108.85	\$315,200.00	\$565,200.00	\$250,000.00	79%

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
Requirements by Budgetary Category				
Personal Services	-	31,090	-	-
Subtotal Current Expenditures	-	31,090	-	-
Reserves	-	-	193,500	140,000
Contingency	-	-	-	30,000
Unappropriated Fund Balance	201,523	170,952		
Total Requirements by Budgetary Category	201,523	202,042	193,500	170,000

Requirements by Fund				
PERS Reserve (9347)	201,523	202,042	193,500	170,000
Total Requirements by Fund	201,523	202,042	193,500	170,000

Resources by Budgetary Category				
Investment Earnings	361	520	500	-
Interfund Transfers	16,725	-	-	-
Beginning Fund Balance	184,437	201,523	193,000	170,000
Total Resources by Budgetary Category	201,523	202,042	193,500	170,000

Full-Time Employee Equivalents	-	-	-	-
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Mandate	Total Cost	Personnel Services	FTE
PERS Reserve	170,000	-	-
Total Mandates	170,000	-	-

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	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
Fund: 9347 - PERS Holding							
<u>Revenues</u>							
Department: 000 - Non-Departmental							
IN - Interest							
39150	Investments - Interest On	360.86	519.56	500.00	0.00	(500.00)	-100%
Account Classification Total: IN - Interest		\$360.86	\$519.56	\$500.00	\$0.00	(\$500.00)	-100%
TI - Interfund Transfers							
36290	Trans - Marine Law Enf	233.44	0.00	0.00	0.00	0.00	N/A
36455	Trans - Comm Corrections	1,663.58	0.00	0.00	0.00	0.00	N/A
39007	Trans - Sheriff Admin	333.66	0.00	0.00	0.00	0.00	N/A
39008	Trans - Sheriff Patrol	3,869.51	0.00	0.00	0.00	0.00	N/A
39011	Trans - Court Security	4,934.42	0.00	0.00	0.00	0.00	N/A
39043	Trans - Sheriff Corrections	5,251.31	0.00	0.00	0.00	0.00	N/A
39044	Trans - Sheriff Civil	438.59	0.00	0.00	0.00	0.00	N/A
Account Classification Total: TI - Interfund Transfers		\$16,724.51	\$0.00	\$0.00	\$0.00	\$0.00	0%
FB - Fund Balances							
31001	Beginning Fund Balance	184,437.41	201,522.78	193,000.00	170,000.00	(23,000.00)	-12%
Account Classification Total: FB - Fund Balances		\$184,437.41	\$201,522.78	\$193,000.00	\$170,000.00	(\$23,000.00)	-12%
Department Total: 000 - Non-Departmental		\$201,522.78	\$202,042.34	\$193,500.00	\$170,000.00	(\$23,500.00)	-12%
<u>Expenditures</u>							
Department: 000 - Non-Departmental							
PS - Personnel Services							
63970	Retirement - PERS	0.00	31,090.12	0.00	0.00	0.00	N/A
Account Classification Total: PS - Personnel Services		\$0.00	\$31,090.12	\$0.00	\$0.00	\$0.00	0%
CR - Contingencies							
99750	Operating Contingency	0.00	0.00	0.00	30,000.00	30,000.00	N/A
Account Classification Total: CR - Contingencies		\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	N/A

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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	-	-	-	-
Debt Service	-	-	-	-
Subtotal Current Expenditures	-	-	-	-
Interfund Transfers	393,252			
Unappropriated Fund Balance	-		-	-
Subtotal Noncurrent Expenditures	393,252		-	-
Total Requirements by Budgetary Category	393,252		-	-

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

<u>Resources by Budgetary Category</u>				
Taxes	100,407		-	-
Investment Earnings	2,077		-	-
Beginning Fund Balance	290,768		-	-
Total Resources by Budgetary Category	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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Klamath County, Oregon
 2013-2014 Budget Financial Presentation
 350 Fairgrounds Bond

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<u>Requirements by Budgetary Category</u>				
Interfund Transfers	71,352		-	-
Unappropriated Fund Balance	-		-	-
Subtotal Noncurrent Expenditures	71,352		-	-
Total Requirements by Budgetary Category	71,352		-	-
<u>Requirements by Fund</u>				
Fairgrounds B&I (350)	71,352		-	-
Total Requirements by Fund	71,352		-	-
<u>Resources by Budgetary Category</u>				
Taxes	19,723		-	-
Investment Earnings	307		-	-
Beginning Fund Balance	51,322		-	-
Total Resources by Budgetary Category	71,352		-	-
Full-Time Employee Equivalents	-	-	-	-
<u>Mandate</u>				
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

	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<u>Requirements by Budgetary Category</u>				
Materials and Services	353,901	175,867	-	
Total Requirements by Budgetary Category	353,901	175,867	-	-
<u>Requirements by Fund</u>				
Emergency Telephone Excise Tax (800)	353,901	175,867	-	
Total Requirements by Fund	353,901	175,867	-	-
<u>Resources by Budgetary Category</u>				
Taxes	353,901	175,867	-	
Total Resources by Budgetary Category	353,901	175,867	-	-

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 closed this fund in 2012-13 in recognition of the amendment.

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