

**Department Mission:**

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

**Mandated Services:**

- In accordance with ORS 311 (Collection of Property Taxes) and ORS 312 (Foreclosure of Property Tax Liens) the governing body must follow specific procedures when it collects property taxes, imposes property tax liens and foreclosures on those liens.
- 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.
- 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.

**Department Overview:**

**Property Tax:**

The Tax Collector receives the assessment roll from the assessor which enables the mailing of over 69,000 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:

Eliminating Contracts in Property Sales

New Taxation and Assessment System.

New Lockbox system.

New credit card vendor.

\$2,352,756.23 Transient room tax collected in calendar year 2017.

The holding of two very successful property sales auctions, including our first outdoor sale.

Challenges:

The ability to accept credit card payments at the counter.

Having a better turnaround time for mail being returned to us from Retail Lockbox.

Evictions

Foreclosing on homes

Insuring 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 the title companies have made in-house decisions of 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).

**Key issues:**

Being proactive with properties during the foreclosure process

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

Adjusting to the new Taxation and Assessment system.

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Klamath County, Oregon  
2018-2019 Budget Financial Presentation  
1030 Tax Collector

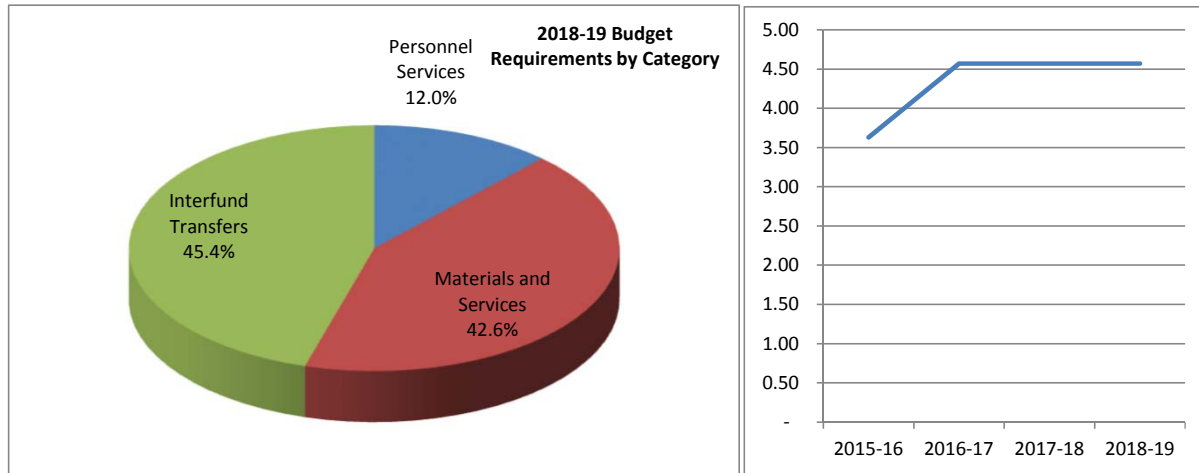
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	334,765	291,783	351,139	370,892
Materials and Services	1,466,673	1,375,727	1,447,727	1,318,738
<b>Subtotal Current Expenditures</b>	<b>1,801,438</b>	<b>1,667,510</b>	<b>1,798,866</b>	<b>1,689,630</b>
Interfund Transfers	1,087,934	1,151,604	1,032,299	1,407,679
<b>Subtotal Noncurrent Expenditures</b>	<b>1,087,934</b>	<b>1,151,604</b>	<b>1,032,299</b>	<b>1,407,679</b>
<b>Total Requirements by Budgetary Category</b>	<b>2,889,372</b>	<b>2,819,114</b>	<b>2,831,165</b>	<b>3,097,309</b>

<b>Requirements by Fund</b>				
General Fund (1000)	661,184	410,127	476,228	473,455
Property Sales (1000)	180,220	208,656	354,937	423,854
Transient Room Tax (2131)	2,047,968	2,200,331	2,000,000	2,200,000
<b>Total Requirements by Fund</b>	<b>2,889,372</b>	<b>2,819,114</b>	<b>2,831,165</b>	<b>3,097,309</b>

<b>Resources by Budgetary Category</b>				
Taxes	2,046,225	2,198,840	2,000,000	2,200,000
Intergovernmental	134,622	143,637	141,132	140,000
Charges for Services	235,502	265,728	401,337	475,354
Investment Earnings	10	278	-	1,500
Interfund Transfers	473,013	210,631	288,696	279,955
Miscellaneous	-	-	-	500
<b>Total Resources by Budgetary Category</b>	<b>2,889,372</b>	<b>2,819,114</b>	<b>2,831,165</b>	<b>3,097,309</b>

<b>Full-Time Employee Equivalents</b>	3.63	4.57	4.57	4.57
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Tax Collector	473,455	251,224	3.13
Property Sales	423,854	119,668	1.44
Transient Room Tax	2,200,000	-	-
<b>Total Mandates</b>	<b>3,097,309</b>	<b>370,892</b>	<b>4.57</b>



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Department	Status	Title	FTE	Benefit Group	Union	Current Grade	Current Step	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
									51560	51100	51570	51200	51300	51310	51330	51340	51400/51410	
Tax Collector	Filled	Property Manager/Tax Collector	0.5000	Full-time Department Head	Non-union	DF11	4	\$34,158.81	\$170.79	\$2,613.15	\$597.78	\$17.16	\$7,290.00	\$0.00	\$19.44	\$67.68	\$5,807.00	\$50,741.81
Tax Collector	Filled	Senior Chief Office Deputy	0.7500	7500 Non-Union	Non-Union	UF27 - 0.75	7	\$52,691.72	\$263.48	\$4,030.92	\$922.11	\$25.74	\$10,935.00	\$0.00	\$14.28	\$135.36	\$8,957.59	\$77,976.17
Tax Collector	Filled	Accounting Specialist	0.9375	9375 Local 737	Local 737	LH14	2	\$33,241.50	\$166.21	\$2,542.98	\$581.73	\$32.18	\$13,668.75	\$0.00	\$14.28	\$135.36	\$5,651.06	\$56,034.03
Tax Collector	Filled	Tax/Property Specialist	0.9375	9375 Local 737	Local 737	LH15	3	\$36,561.32	\$182.81	\$2,796.94	\$639.82	\$32.18	\$13,668.75	\$0.00	\$14.28	\$135.36	\$6,215.42	\$60,246.87
Tax Collector	Vacant	Temporary Help	0.0000	Part-time non-union				\$4,029.55	\$20.15	\$308.26	\$70.52	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$4,428.48
			<b>3.1250</b>					<b>\$160,682.90</b>	<b>\$803.41</b>	<b>\$12,292.24</b>	<b>\$2,811.95</b>	<b>\$107.25</b>	<b>\$45,562.50</b>	<b>\$0.00</b>	<b>\$62.28</b>	<b>\$473.76</b>	<b>\$26,631.07</b>	<b>\$249,427.36</b>
Property Management	Filled	Property Manager/Tax Collector	0.5000	Full-time Department Head	Non-union	DF11	4	\$34,158.81	\$170.79	\$2,613.15	\$597.78	\$17.16	\$7,290.00	\$0.00	\$19.44	\$67.68	\$5,807.00	\$50,741.81
Property Management	Filled	Assistant Property Manager	0.9375	9375 Local 737	Local 737	LH18	6	\$45,729.81	\$228.65	\$3,498.33	\$800.27	\$32.18	\$13,668.75	\$0.00	\$14.28	\$135.36	\$7,774.07	\$71,881.69
			<b>4.5625</b>					<b>\$240,571.52</b>	<b>\$1,202.86</b>	<b>\$18,403.72</b>	<b>\$4,210.00</b>	<b>\$156.59</b>	<b>\$66,521.25</b>	<b>\$0.00</b>	<b>\$96.00</b>	<b>\$876.80</b>	<b>\$40,212.13</b>	<b>\$372,050.87</b>

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# General Ledger

## Budget Analysis

User: vnoel  
 Printed: 03/30/2018 - 10:21AM  
 Fiscal Year: 2019



2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
				1000	General Fund					
				1030	Tax Collector					
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1031-1000-4101	Fees - NSF Check	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-4113	Foreclosure - Lot Book Search	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-4113	Foreclosure - Proceedings	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-4113	Fees - Recording	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Licenses, Fees and Permits Totals:	0.00	0.00	0.00	0.00	0.00
				R21	Fines and Forfeitures					
0.00	0.00	0.00	0.00	1031-1000-4213	Foreclosure - Publication	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Fines and Forfeitures Totals:	0.00	0.00	0.00	0.00	0.00
				R30	Charges for Service					
1,100.00	1,100.00	1,100.00	0.00	1031-1000-4300	Charges for Service	0.00	1,100.00	1,500.00	0.00	0.00
910.00	944.00	300.00	0.00	1031-1000-4301	Copies	0.00	400.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-4306	Settlements - Insurance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-4313	Fees - Tax Office	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-4313	Fees - Property Sales	0.00	0.00	0.00	0.00	0.00
2,010.00	2,044.00	1,400.00	0.00		Charges for Service Totals:	0.00	1,500.00	1,500.00	0.00	0.00
				R31	Interdepartmental Charges					
20,479.68	22,003.31	20,000.00	0.00	1031-1000-4398	Intradepartmental Service Chg	0.00	28,000.00	28,000.00	0.00	0.00
31,049.32	31,533.31	25,000.00	0.00	1031-1000-4398	Fees - Internal	0.00	22,000.00	22,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-4398	Claims Reimburs - Internal	0.00	0.00	0.00	0.00	0.00
51,529.00	53,536.62	45,000.00	0.00		Interdepartmental Charges Totals:	0.00	50,000.00	50,000.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1031-1000-4400	Miscellaneous	0.00	500.00	500.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	500.00	500.00	0.00	0.00
9.54	278.42	0.00	0.00	R41	Interest					
				1031-1000-4495	Investments - Interest On	0.00	1,500.00	1,500.00	0.00	0.00
9.54	278.42	0.00	0.00		Interest Totals:	0.00	1,500.00	1,500.00	0.00	0.00
134,621.98	143,636.80	141,132.00	0.00	R51	State of Oregon					
				1031-1000-4501	A&T Grant	0.00	140,000.00	140,000.00	0.00	0.00
134,621.98	143,636.80	141,132.00	0.00		State of Oregon Totals:	0.00	140,000.00	140,000.00	0.00	0.00
473,013.48	210,631.02	288,696.00	0.00	R70	Interfund Transfers					
				1031-1000-4900	Trans - General Non Dept	0.00	279,955.00	279,955.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-4901	Trans - Internal Serv Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-4917	Trans - Risk Management	0.00	0.00	0.00	0.00	0.00
473,013.48	210,631.02	288,696.00	0.00		Interfund Transfers Totals:	0.00	279,955.00	279,955.00	0.00	0.00
661,184.00	410,126.86	476,228.00	0.00		REVENUES TOTALS:	0.00	473,455.00	473,455.00	0.00	0.00
172,271.32	159,494.83	150,949.00	0.00	E10	Personnel Services					
				1031-1000-5000	Salaries and Wages	3.13	160,683.00	160,683.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
12,769.61	11,850.15	11,548.00	0.00	1031-1000-5110	FICA	0.00	9,962.00	12,292.00	0.00	0.00
113.44	94.23	107.00	0.00	1031-1000-5120	Workmans Compensation Tax	0.00	107.00	107.00	0.00	0.00
27,981.16	26,075.82	46,830.00	0.00	1031-1000-5130	Medical Insurance	0.00	45,563.00	45,563.00	0.00	0.00
6,210.95	7,339.85	0.00	0.00	1031-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
76.17	55.59	62.00	0.00	1031-1000-5133	Life Insurance	0.00	62.00	62.00	0.00	0.00
695.71	475.82	462.00	0.00	1031-1000-5134	Short Term Disability	0.00	474.00	474.00	0.00	0.00
27,881.22	25,315.03	24,980.00	0.00	1031-1000-5140	Retirement - General	0.00	26,631.00	26,631.00	0.00	0.00
247,999.58	230,701.32	234,938.00	0.00		Personnel Services Totals:	3.13	243,482.00	245,812.00	0.00	0.00
3,015.17	2,392.39	755.00	0.00	E11	Interdepartmental Charges					
				1031-1000-5156	Unemployment Compensation	0.00	803.00	803.00	0.00	0.00
3,330.63	2,965.04	2,642.00	0.00	1031-1000-5157	Workmans Compensation	0.00	2,812.00	2,812.00	0.00	0.00
6,345.80	5,357.43	3,397.00	0.00		Interdepartmental Charges Totals:	0.00	3,615.00	3,615.00	0.00	0.00
0.00	0.00	0.00	0.00	E20	Material and Services					
				1031-1000-6120	Committee Expenses	0.00	0.00	0.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
12,389.70	15,125.22	4,000.00	0.00	1031-1000-6200	Contract Services	0.00	5,000.00	15,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6200	Contract Personnel Services	0.00	0.00	0.00	0.00	0.00
4,000.00	4,000.00	4,000.00	0.00	1031-1000-6202	Legal Services - Attorney	0.00	4,000.00	4,000.00	0.00	0.00
0.00	165.00	16,200.00	0.00	1031-1000-6203	Legal Notice Publish	0.00	16,000.00	16,000.00	0.00	0.00
0.00	0.00	10,000.00	0.00	1031-1000-6220	Foreclosure Lot Book Search	0.00	10,000.00	0.00	0.00	0.00
13,515.60	11,758.30	0.00	0.00	1031-1000-6221	Foreclosure Publication	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6221	Recording Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6222	Microfilm or Microfiche	0.00	0.00	0.00	0.00	0.00
34.97	0.00	0.00	0.00	1031-1000-6232	Software Support	0.00	0.00	0.00	0.00	0.00
121.01	0.00	0.00	0.00	1031-1000-6232	Hardware Maintenance	0.00	0.00	0.00	0.00	0.00
310.30	125.00	1,000.00	0.00	1031-1000-6310	Dues	0.00	1,000.00	1,000.00	0.00	0.00
0.00	40.00	1,000.00	0.00	1031-1000-6310	Fees	0.00	0.00	0.00	0.00	0.00
360.44	432.86	1,000.00	0.00	1031-1000-6311	Credit Card Fees	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6312	Lien Payments	0.00	0.00	0.00	0.00	0.00
0.00	184.50	0.00	0.00	1031-1000-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	40.84	2,000.00	0.00	1031-1000-6332	Computer Equipment	0.00	2,000.00	2,000.00	0.00	0.00
28.25	0.00	0.00	0.00	1031-1000-6333	Vehicle Fuel	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6404	Special Assessments	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
60.00	72.00	100.00	0.00	1031-1000-6531	Equipment Rent	0.00	342.00	342.00	0.00	0.00
507.10	0.00	250.00	0.00	1031-1000-6536	Vehicle Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6539	Grounds Maint & Repair	0.00	0.00	0.00	0.00	0.00
5,090.13	4,597.78	7,000.00	0.00	1031-1000-6600	Supplies - Office	0.00	9,400.00	9,400.00	0.00	0.00
320.35	513.78	250.00	0.00	1031-1000-6601	Supplies - Other	0.00	500.00	500.00	0.00	0.00
279.42	303.72	360.00	0.00	1031-1000-6602	Copier Maint & Supplies	0.00	500.00	500.00	0.00	0.00
28,398.51	26,340.74	45,000.00	0.00	1031-1000-6603	Postage	0.00	32,000.00	32,000.00	0.00	0.00
0.00	0.00	500.00	0.00	1031-1000-6604	Publications & Periodicals	0.00	500.00	500.00	0.00	0.00
3,148.79	1,481.67	3,000.00	0.00	1031-1000-6700	Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
2,215.37	2,234.32	2,300.00	0.00	1031-1000-6755	Telephone	0.00	2,300.00	2,300.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
70,779.94	67,415.73	97,960.00	0.00		Material and Services Totals:	0.00	87,542.00	87,542.00	0.00	0.00
				E21	Interdepartmental Charges					
286,449.00	62,818.00	63,098.00	0.00	1031-1000-6990	Internal Services	0.00	66,943.00	66,943.00	0.00	0.00
15,885.00	15,951.00	15,962.00	0.00	1031-1000-6991	Facility Services	0.00	16,570.00	16,570.00	0.00	0.00
6,494.00	6,926.00	3,750.00	0.00	1031-1000-6992	Tech Maint Hardware Chg	0.00	3,483.00	3,483.00	0.00	0.00
2,850.00	2,500.00	2,324.00	0.00	1031-1000-6993	Tech Maint User Chg	0.00	5,182.00	5,182.00	0.00	0.00
976.00	490.00	1,505.00	0.00	1031-1000-6994	Risk Management	0.00	1,715.00	1,715.00	0.00	0.00
1,920.00	2,221.00	2,984.00	0.00	1031-1000-6995	Insurance Liability	0.00	3,593.00	3,593.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6998	Vehicle Fuel - Internal	0.00	0.00	0.00	0.00	0.00
4,958.00	831.00	28,000.00	0.00	1031-1000-6998	Fees - Internal	0.00	12,000.00	9,670.00	0.00	0.00
0.00	0.00	0.00	0.00	1031-1000-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
1,549.92	1,296.69	4,310.00	0.00	1031-1000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
13,657.81	13,618.69	18,000.00	0.00	1031-1000-6999	Postage - Internal	0.00	27,330.00	27,330.00	0.00	0.00
1,318.95	0.00	0.00	0.00	1031-1000-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
336,058.68	106,652.38	139,933.00	0.00		Interdepartmental Charges Totals:	0.00	138,816.00	136,486.00	0.00	0.00
				E70	Interfund Transfers					
0.00	0.00	0.00	0.00	1031-1000-9003	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interfund Transfers Totals:	0.00	0.00	0.00	0.00	0.00
661,184.00	410,126.86	476,228.00	0.00		EXPENDITURES TOTALS:	3.13	473,455.00	473,455.00	0.00	0.00
661,184.00	410,126.86	476,228.00	0.00		DEPARTMENT REVENUES	0.00	473,455.00	473,455.00	0.00	0.00
661,184.00	410,126.86	476,228.00	0.00		DEPARTMENT EXPENSES	3.13	473,455.00	473,455.00	0.00	0.00
0.00	0.00	0.00	0.00		Tax Collector Totals:	(3.13)	0.00	0.00	0.00	0.00
661,184.00	410,126.86	476,228.00	0.00		FUND REVENUES	0.00	473,455.00	473,455.00	0.00	0.00
661,184.00	410,126.86	476,228.00	0.00		FUND EXPENSES	3.13	473,455.00	473,455.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(3.13)	0.00	0.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
661,184.00	410,126.86	476,228.00	0.00		REPORT REVENUES	0.00	473,455.00	473,455.00	0.00	0.00
661,184.00	410,126.86	476,228.00	0.00		REPORT EXPENSES	3.13	473,455.00	473,455.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(3.13)	0.00	0.00	0.00	0.00

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# General Ledger

## Budget Analysis

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2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
				1000	General Fund					
				1030	Tax Collector					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1032-1000-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
180,219.87	208,655.76	354,937.00	0.00	1032-1000-4398	Intradepartmental Service Chg	0.00	423,854.00	423,854.00	0.00	0.00
180,219.87	208,655.76	354,937.00	0.00		Interdepartmental Charges Totals:	0.00	423,854.00	423,854.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1032-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	0.00	0.00
180,219.87	208,655.76	354,937.00	0.00		REVENUES TOTALS:	0.00	423,854.00	423,854.00	0.00	0.00
				E10	Personnel Services					
56,106.64	40,404.16	72,855.00	0.00	1032-1000-5000	Salaries and Wages	1.44	79,889.00	79,889.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
4,145.63	3,051.75	5,573.00	0.00	1032-1000-5110	FICA	0.00	4,953.00	4,953.00	0.00	0.00
31.54	19.91	49.00	0.00	1032-1000-5120	Workmans Compensation Tax	0.00	49.00	49.00	0.00	0.00
5,319.08	2,441.36	20,070.00	0.00	1032-1000-5130	Medical Insurance	0.00	20,959.00	20,959.00	0.00	0.00
2,976.55	2,400.07	0.00	0.00	1032-1000-5131	VEBA	0.00	0.00	0.00	0.00	0.00
39.03	16.09	34.00	0.00	1032-1000-5133	Life Insurance	0.00	34.00	34.00	0.00	0.00
219.29	93.15	198.00	0.00	1032-1000-5134	Short Term Disability	0.00	203.00	203.00	0.00	0.00
9,537.77	5,989.35	12,386.00	0.00	1032-1000-5140	Retirement - General	0.00	13,581.00	13,581.00	0.00	0.00
78,375.53	54,415.84	111,165.00	0.00		Personnel Services Totals:	1.44	119,668.00	119,668.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
981.79	606.14	364.00	0.00	E11 1032-1000-5156	Interdepartmental Charges Unemployment Compensation	0.00	399.00	399.00	0.00	0.00
1,061.66	702.32	1,275.00	0.00	1032-1000-5157	Workmans Compensation	0.00	1,398.00	1,398.00	0.00	0.00
2,043.45	1,308.46	1,639.00	0.00		Interdepartmental Charges Totals:	0.00	1,797.00	1,797.00	0.00	0.00
0.00	0.00	0.00	0.00	E20 1032-1000-6120	Material and Services Committee Expenses	0.00	0.00	0.00	0.00	0.00
0.00	35,800.00	40,000.00	0.00	1032-1000-6200	Contract Services	0.00	40,000.00	40,000.00	0.00	0.00
0.00	1,663.00	5,000.00	0.00	1032-1000-6202	Legal Services - Attorney	0.00	5,000.00	5,000.00	0.00	0.00
4,516.88	0.00	20,000.00	0.00	1032-1000-6203	Legal Notice Publish	0.00	35,000.00	35,000.00	0.00	0.00
1,300.00	0.00	0.00	0.00	1032-1000-6220	Contract Appraisal Services	0.00	0.00	0.00	0.00	0.00
150.00	0.00	0.00	0.00	1032-1000-6220	Foreclosure Lot Book Search	0.00	45,000.00	45,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6221	Recording Services	0.00	0.00	0.00	0.00	0.00
158.33	0.00	20,000.00	0.00	1032-1000-6232	Software Support	0.00	10,000.00	10,000.00	0.00	0.00
0.00	72.95	500.00	0.00	1032-1000-6234	Lock Repair & Replace	0.00	500.00	500.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6234	Security & Alarms	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6235	Plumbing Repair	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6236	Heating & Air Repair	0.00	0.00	0.00	0.00	0.00
14,312.00	15,186.94	16,000.00	0.00	1032-1000-6310	Dues	0.00	16,000.00	16,000.00	0.00	0.00
0.00	110.00	1,000.00	0.00	1032-1000-6310	Fees	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6312	Lien Payments	0.00	0.00	0.00	0.00	0.00
134.74	10,080.00	50,000.00	0.00	1032-1000-6331	Computer Software	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	650.00	0.00	1032-1000-6332	Computer Equipment	0.00	2,000.00	2,000.00	0.00	0.00
0.00	52.30	500.00	0.00	1032-1000-6333	Vehicle Fuel	0.00	500.00	500.00	0.00	0.00
216.47	1,039.15	16,000.00	0.00	1032-1000-6404	Special Assessments	0.00	16,000.00	16,000.00	0.00	0.00
215.33	1,260.35	1,400.00	0.00	1032-1000-6405	Irrigation Taxes	0.00	2,000.00	2,000.00	0.00	0.00
217.00	19,525.00	0.00	0.00	1032-1000-6517	Refunds	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6531	Equipment Rent	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6535	Equipment Maint & Repair	0.00	0.00	0.00	0.00	0.00
0.00	1,505.04	1,000.00	0.00	1032-1000-6536	Vehicle Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6538	Building Maint & Repair	0.00	10,000.00	10,000.00	0.00	0.00
0.00	0.00	10,000.00	0.00	1032-1000-6539	Grounds Maint & Repair	0.00	10,000.00	10,000.00	0.00	0.00
231.47	476.16	1,000.00	0.00	1032-1000-6600	Supplies - Office	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6603	Postage	0.00	0.00	0.00	0.00	0.00



2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
8,865.00	10,594.74	200.00	0.00	1032-1000-6604	Publications & Periodicals	0.00	200.00	200.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6612	Painting Supplies	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6613	Elect Supplies & Repairs	0.00	0.00	0.00	0.00	0.00
535.23	0.00	2,000.00	0.00	1032-1000-6700	Travel & Training	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6750	Utilities - Gas	0.00	0.00	0.00	0.00	0.00
340.61	0.00	0.00	0.00	1032-1000-6751	Utilities - Water & Sewer	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6752	Utilities - Electricity	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6753	Garbage Pickup	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6754	Solid Waste Dump	0.00	0.00	0.00	0.00	0.00
308.50	495.81	750.00	0.00	1032-1000-6755	Telephone	0.00	750.00	750.00	0.00	0.00
31,501.56	97,861.44	186,000.00	0.00		Material and Services Totals:	0.00	213,950.00	213,950.00	0.00	0.00
				E21	Interdepartmental Charges					
11,278.00	12,684.00	13,252.00	0.00	1032-1000-6990	Internal Services	0.00	14,805.00	14,805.00	0.00	0.00
1,208.00	1,213.00	1,214.00	0.00	1032-1000-6991	Facility Services	0.00	1,260.00	1,260.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6992	Tech Maint Hardware Chg	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6993	Tech Maint User Chg	0.00	0.00	0.00	0.00	0.00
2,325.00	918.00	1,330.00	0.00	1032-1000-6994	Risk Management	0.00	1,995.00	1,995.00	0.00	0.00
4,571.00	4,164.00	2,637.00	0.00	1032-1000-6995	Insurance Liability	0.00	4,179.00	4,179.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00
0.00	56.91	500.00	0.00	1032-1000-6998	Vehicle Fuel - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	1,303.41	2,500.00	0.00	1032-1000-6998	Weed Control - Internal	0.00	2,500.00	2,500.00	0.00	0.00
40,665.16	18,238.16	15,000.00	0.00	1032-1000-6998	Fees - Internal	0.00	43,000.00	43,000.00	0.00	0.00
4,454.43	9,831.48	10,000.00	0.00	1032-1000-6999	Contract Services - Internal	0.00	10,000.00	10,000.00	0.00	0.00
273.13	960.79	2,000.00	0.00	1032-1000-6999	Office Supplies - Internal	0.00	2,000.00	2,000.00	0.00	0.00
461.05	329.18	1,500.00	0.00	1032-1000-6999	Postage - Internal	0.00	1,500.00	1,500.00	0.00	0.00
1,375.00	321.99	200.00	0.00	1032-1000-6999	Tech Supplies - Internal	0.00	200.00	200.00	0.00	0.00
688.56	4,049.10	5,000.00	0.00	1032-1000-6999	Solid Waste Fees - Internal	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1032-1000-6999	Special Assessments - Internal	0.00	0.00	0.00	0.00	0.00
67,299.33	54,070.02	55,133.00	0.00		Interdepartmental Charges Totals:	0.00	87,439.00	87,439.00	0.00	0.00
				E70	Interfund Transfers					

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
1,000.00	1,000.00	1,000.00	0.00	1032-1000-9003	Trans - Equipment Reserve	0.00	1,000.00	1,000.00	0.00	0.00
1,000.00	1,000.00	1,000.00	0.00		Interfund Transfers Totals:	0.00	1,000.00	1,000.00	0.00	0.00
180,219.87	208,655.76	354,937.00	0.00		EXPENDITURES TOTALS:	1.44	423,854.00	423,854.00	0.00	0.00
180,219.87	208,655.76	354,937.00	0.00		DEPARTMENT REVENUES	0.00	423,854.00	423,854.00	0.00	0.00
180,219.87	208,655.76	354,937.00	0.00		DEPARTMENT EXPENSES	1.44	423,854.00	423,854.00	0.00	0.00
0.00	0.00	0.00	0.00		Tax Collector Totals:	(1.44)	0.00	0.00	0.00	0.00
180,219.87	208,655.76	354,937.00	0.00		FUND REVENUES	0.00	423,854.00	423,854.00	0.00	0.00
180,219.87	208,655.76	354,937.00	0.00		FUND EXPENSES	1.44	423,854.00	423,854.00	0.00	0.00
0.00	0.00	0.00	0.00		General Fund Totals:	(1.44)	0.00	0.00	0.00	0.00
180,219.87	208,655.76	354,937.00	0.00		REPORT REVENUES	0.00	423,854.00	423,854.00	0.00	0.00
180,219.87	208,655.76	354,937.00	0.00		REPORT EXPENSES	1.44	423,854.00	423,854.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(1.44)	0.00	0.00	0.00	0.00

# General Ledger

## Budget Analysis

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2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
				2131	Tax Collector Trans Rm Tax					
				1030	Tax Collector					
				R11	Other Taxes					
2,046,224.55	2,198,838.51	2,000,000.00	0.00	1033-1000-4020	Taxes - Transient Room	0.00	2,200,000.00	2,200,000.00	0.00	0.00
Other Taxes Totals:										
2,046,224.55	2,198,838.51	2,000,000.00	0.00			0.00	2,200,000.00	2,200,000.00	0.00	0.00
				R20	Licenses, Fees and Permits					
0.00	0.00	0.00	0.00	1033-1000-4100	Fees, Licenses and Permits	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1033-1000-4102	Fees - Late	0.00	0.00	0.00	0.00	0.00
Licenses, Fees and Permits Totals:										
0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
1,743.56	1,492.54	0.00	0.00	1033-1000-4398	Fees - Internal	0.00	0.00	0.00	0.00	0.00
Interdepartmental Charges Totals:										
1,743.56	1,492.54	0.00	0.00			0.00	0.00	0.00	0.00	0.00
				R40	Other Local Revenue					
0.00	0.00	0.00	0.00	1033-1000-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
Other Local Revenue Totals:										
0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00
				R41	Interest					
0.00	0.00	0.00	0.00	1033-1000-4495	Investments - Interest On	0.00	0.00	0.00	0.00	0.00
Interest Totals:										
0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00
				R90	Fund Balances					
0.00	0.00	0.00	0.00	1033-1000-4995	Beginning Fund Balance	0.00	0.00	0.00	0.00	0.00
Fund Balances Totals:										
0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00
2,047,968.11	2,200,331.05	2,000,000.00	0.00		REVENUES TOTALS:	0.00	2,200,000.00	2,200,000.00	0.00	0.00
				E20	Material and Services					
0.00	0.00	420,750.00	0.00	1033-1000-6200	Contract Services	0.00	190,575.00	190,575.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
430,841.18	462,894.53	0.00	0.00	1033-1000-6206	Special Projects	0.00	0.00	0.00	0.00	0.00
509,713.17	564,829.55	527,951.00	0.00	1033-1000-6400	Distribution to District	0.00	580,746.05	580,746.00	0.00	0.00
0.00	0.00	0.00	0.00	1033-1000-6501	Operating Expenses	0.00	0.00	0.00	0.00	0.00
940,554.35	1,027,724.08	948,701.00	0.00		Material and Services Totals:	0.00	771,321.05	771,321.00	0.00	0.00
				E21	Interdepartmental Charges					
20,479.68	22,003.31	20,000.00	0.00	1033-1000-6998	Intradepartmental Admin Chgs	0.00	22,000.00	22,000.00	0.00	0.00
20,479.68	22,003.31	20,000.00	0.00		Interdepartmental Charges Totals:	0.00	22,000.00	22,000.00	0.00	0.00
				E70	Interfund Transfers					
152,061.64	163,374.58	148,500.00	0.00	1033-1000-9502	Trans - Museum	0.00	163,350.00	163,350.00	0.00	0.00
757,467.20	796,625.41	709,549.00	0.00	1033-1000-9503	Trans - Fairgrounds	0.00	780,504.06	780,504.00	0.00	0.00
177,405.24	190,603.67	173,250.00	0.00	1033-1000-9606	Trans - Tourism Compet Grants	0.00	462,824.89	462,825.00	0.00	0.00
1,086,934.08	1,150,603.66	1,031,299.00	0.00		Interfund Transfers Totals:	0.00	1,406,678.95	1,406,679.00	0.00	0.00
				E80	Contingencies					
0.00	0.00	0.00	0.00	1033-1000-9800	Operating Contingency	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Contingencies Totals:	0.00	0.00	0.00	0.00	0.00
				E90	Unappropriated Fund Balance					
0.00	0.00	0.00	0.00	1033-1000-9990	Unappropriated Fund Balance	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Unappropriated Fund Balance Total	0.00	0.00	0.00	0.00	0.00
2,047,968.11	2,200,331.05	2,000,000.00	0.00		EXPENDITURES TOTALS:	0.00	2,200,000.00	2,200,000.00	0.00	0.00
2,047,968.11	2,200,331.05	2,000,000.00	0.00		DEPARTMENT REVENUES	0.00	2,200,000.00	2,200,000.00	0.00	0.00
2,047,968.11	2,200,331.05	2,000,000.00	0.00		DEPARTMENT EXPENSES	0.00	2,200,000.00	2,200,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Tax Collector Totals:	0.00	0.00	0.00	0.00	0.00
2,047,968.11	2,200,331.05	2,000,000.00	0.00		FUND REVENUES	0.00	2,200,000.00	2,200,000.00	0.00	0.00
2,047,968.11	2,200,331.05	2,000,000.00	0.00		FUND EXPENSES	0.00	2,200,000.00	2,200,000.00	0.00	0.00
0.00	0.00	0.00	0.00		Tax Collector Trans Rm Tax Totals:	0.00	0.00	0.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
2,047,968.11	2,200,331.05	2,000,000.00	0.00		REPORT REVENUES	0.00	2,200,000.00	2,200,000.00	0.00	0.00
2,047,968.11	2,200,331.05	2,000,000.00	0.00		REPORT EXPENSES	0.00	2,200,000.00	2,200,000.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	0.00	0.00	0.00	0.00	0.00

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