

Department Mission:

Our mission is to optimize Klamath County's financial resources through efficiency and accountability in the administration of policies established by the Board of Commissioners.

Mandated Services:

- A county's governing body must adopt a budget. To do so, the county's governing body must appoint a budget officer and a budget committee. ORS 294.331, 294.336. The county's governing body also must estimate the county's expenditures, revenue and resources, and the county must publish those estimates in a financial summary. ORS 294.352 to 294.386. On the basis of that summary, the budget committee must adopt a budget and publish a document that explains the rationale for the budget. ORS 294.391 to 294.435.
- In July of each year, a county's governing body must determine the county's expenses. ORS 310.010. Once the county's governing body does so, it must levy property taxes to pay for those expenses. ORS 310.020. To levy a property tax, the governing body must follow certain procedures. ORS 310.055 to 310.110.
- A county's governing body must conduct an annual audit of the county's fiscal affairs. ORS 297.425 (1). The county must audit the fiscal affairs of circuit courts, justice courts, officers and employees of circuit and justice courts and all elected or appointed county officials. ORS 297.515. The county also must audit the cost account for county road work. ORS 297.525.
- A county must create a county school fund. ORS 328.005. A county must apportion moneys among its school districts in proportion to the average daily membership in each district for the preceding year. ORS 328.015.

Self Imposed Services:

- The Finance Department manages the accounting system and financial records of the county, reports on the county's fiscal affairs, and provides advice and assistance to operating departments on financial administration matters. The Department, under contract, provides accounting and budgeting related services to Klamath County Library Service District, Klamath County Drainage Service District and other entities.
- The Finance Department operates a county store for the purpose of maximizing discounts and benefits of bulk purchasing.
- The Finance Department operates a courier service for distributing written communications to county departments and transporting items from one department to another.

- The department also assists with other financial reporting, (e.g., grant reporting, payroll and vendor information reports to other government entities).

Department Overview:

The Finance and Budget Officer is appointed as the Budget Officer for the county. This position is responsible for preparing the county's annual budget and working with the departments on budget issues that come up throughout the year.

The Finance Department supports other county departments. This includes such functions as managing the accounting system and financial records of the county, paying the county's bills, working with vendors to maintain vendor files and accurate payment history. The Finance Department provides monthly revenue/expenditure reports, quarterly payroll reports and other financial reporting as requested. Furthermore, this department is responsible for working with the county's outside auditor, assists in coordinating the county's annual audit and preparation of financial documents related to the audit.

Budget Overview:

The Finance and Budget Department is in the midst of reorganization. This budget presents a partial implementation of this reorganization.

Major revenue sources include a subsidy from other departments for administrative services and fees charged for services rendered or products sold.

Major expenditures include personal service costs, materials and services (office supplies and postage), capital outlay (new equipment) and transfers to other departments for cost sharing charges (insurance, technology, and maintenance).

Significant Changes:

The current budget contemplates the employment of a finance and budget officer to administer this department. In prior years this position was split between treasury, tax collection and finance. The county has made a decision to split up those duties into two positions (treasurer/tax collector and finance/budget). These changes in staffing levels have increased the personal services budget from \$233,910 in 2010-2011 to \$317,793 in 2011-2012.

Key issues:

In 2009-2010 the county implemented a new accounting system which combined two previous systems into one. As part of that implementation there are components to the system that will be added and upgrades to the servers over the course of the next couple of years. This will require reserves to be established and implemented so money is set aside to fund these improvements.

Klamath County, Oregon
2011-2012 Budget Financial Presentation
104 Finance

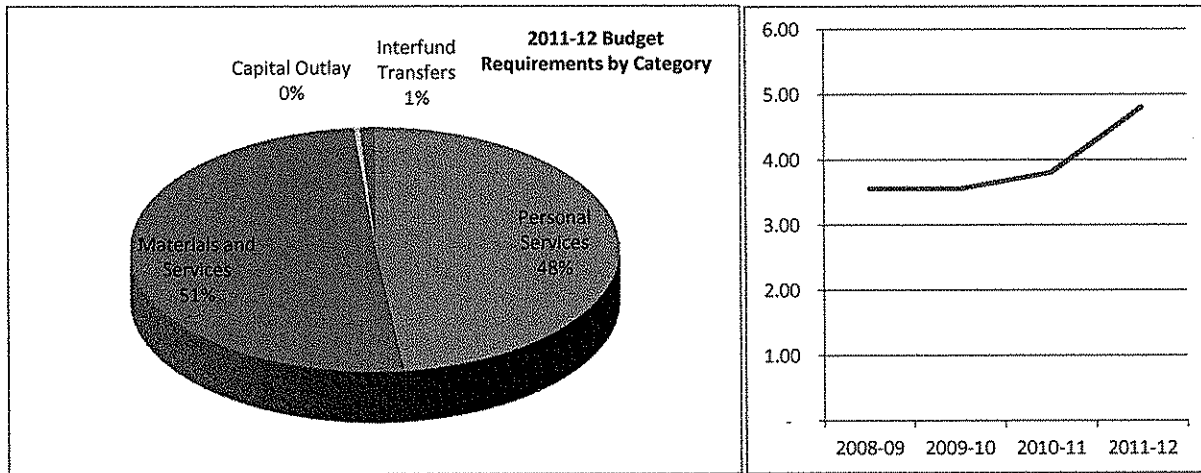
	2008-09 Actual	2009-10 Actual	2010-11 Budget	2011-12 Budget
Requirements by Budgetary Category				
Personal Services	-	356,927	233,910	317,793
Materials and Services	-	294,018	332,096	333,244
Capital Outlay	-	-	-	2,500
Interfund Transfers	-	22,064	19,379	6,662
Total Requirements by Budgetary Category	-	673,009	585,385	660,199

Requirements by Fund				
Internal Services (150)	-	673,009	585,385	660,199
Total Requirements by Fund	-	673,009	585,385	660,199

Resources by Budgetary Category				
Charges for Services	-	244,043	284,500	297,000
Contributions and Donations	-	120	200	200
Interfund Transfers	-	428,846	300,685	362,999
Total Resources by Budgetary Category	-	673,009	585,385	660,199

Full-Time Employee Equivalents	3.55	3.55	3.80	4.80
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Mandate	Total Cost	Personal Services	FTE
Finance	660,199	317,793	4.80
Total Mandates	660,199	317,793	4.80



Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed
Fund: 150 . Internal Services					
Revenue					
Department: 151 . Internal Service Dept					
Sub Department: 104 . Finance					
Account Classification: CS . Charges for Service					
34416	Revenues - Drainage District	\$0.00	\$0.00	\$0.00	\$12,000.00
36030	Fees - Bancroft Bond Admin	\$0.00	\$4,500.00	\$4,500.00	\$5,000.00
36390	Revenues - Inventory	\$0.00	\$147,916.09	\$150,000.00	\$150,000.00
36520	Reim - Postage Other	\$0.00	\$91,627.33	\$130,000.00	\$130,000.00
Account Classification Total: Charges for Service		\$0.00	\$244,043.42	\$284,500.00	\$297,000.00
Account Classification: OT . Other					
36100	Miscellaneous	\$0.00	\$120.00	\$200.00	\$200.00
Account Classification Total: Other		\$0.00	\$120.00	\$200.00	\$200.00
Account Classification: TI . Interfund Transfers					
36760	Trans - Admin Non Dept	\$0.00	\$428,846.00	\$300,685.00	\$362,999.00
Account Classification Total: Interfund Transfers		\$0.00	\$428,846.00	\$300,685.00	\$362,999.00
Sub Department Total: Finance		\$0.00	\$673,009.42	\$585,385.00	\$660,199.00
Department Total: Internal Service Dept		\$0.00	\$673,009.42	\$585,385.00	\$660,199.00
Revenue Totals		\$0.00	\$673,009.42	\$585,385.00	\$660,199.00

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed Budget
Expenses					
Department: 151 . Internal Service Dept					
Sub Department: 104 . Finance					
Account Classification: PS . Personal Services					
60071	Sr Chief Office Deputy	\$0.00	\$0.00	\$0.00	\$0.00
60210	Chief Office Deputy	\$0.00	\$0.00	\$0.00	\$0.00
60490	Fiscal Services Manager	\$0.00	\$35,819.04	\$35,459.00	\$0.00
60491	Assistant Finance Director	\$0.00	\$82,716.09	\$40,356.00	\$59,670.00
60493	Finance/Budget Manager	\$0.00	\$0.00	\$0.00	\$82,701.00
60682	Contract/Grant Specialist	\$0.00	\$31,534.14	\$0.00	\$0.00
61555	Accounting Specialist	\$0.00	\$34,577.65	\$36,860.92	\$0.00
61556	Accounting Payroll Specialist	\$0.00	\$0.00	\$0.00	\$0.00
61557	Payroll Manager	\$0.00	\$25,842.52	\$0.00	\$0.00
61561	Accounting Assistant III	\$0.00	\$0.00	\$0.00	\$27,735.00
61661	Procurement Specialist	\$0.00	\$37,188.48	\$38,688.00	\$41,017.00
61662	Courier/Mail Clerk	\$0.00	\$19,243.77	\$17,180.00	\$19,593.00
63920	Temporary Help	\$0.00	\$0.00	\$0.00	\$0.00
63930	FICA	\$0.00	\$19,959.70	\$12,893.57	\$17,760.00
63940	Workmans Compensation Tax	\$0.00	\$0.00	(\$59.57)	\$141.00
63941	Workmans Compensation	\$0.00	\$0.00	(\$59.57)	\$0.00
63949	Oregon Premium Tax	\$0.00	\$163.88	\$0.00	\$0.00
63950	Medical Insurance	\$0.00	\$38,541.62	\$31,147.00	\$38,880.00
63951	Life Insurance	\$0.00	\$179.43	\$96.00	\$198.00
63952	Short Term Disability	\$0.00	\$107.10	\$80.00	\$103.00

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed
63960	Retirement - General	\$0.00	\$24,364.56	\$17,919.00	\$23,215.00
63980	Unemployment Compensation	\$0.00	\$6,329.00	\$2,630.14	\$5,340.00
63990	Cell Phone Allowance	\$0.00	\$360.00	\$720.00	\$1,440.00
Account Classification Total: Personal Services		\$0.00	\$356,926.98	\$233,910.49	\$317,793.00
Account Classification: MS - Material and Services					
44010	Mgmt Travel & Training	\$0.00	\$2,751.16	\$3,000.00	\$3,000.00
44040	Staff Travel & Training	\$0.00	\$0.00	\$1,000.00	\$1,000.00
44080	Office Machine Repairs	\$0.00	\$122.50	\$200.00	\$200.00
44100	Supplies - Office	\$0.00	\$10,513.21	\$9,500.00	\$9,500.00
44110	Supplies - Other	\$0.00	\$145,067.02	\$150,000.00	\$150,000.00
44200	Dues / Fees	\$0.00	\$995.00	\$1,200.00	\$1,200.00
44253	Vehicle Fuel - Internal	\$0.00	\$2,522.41	\$1,200.00	\$1,500.00
44260	Vehicle Maintenance & Repair	\$0.00	\$0.00	\$2,500.00	\$2,500.00
44340	Contract Maintenance	\$0.00	\$41.28	\$1,500.00	\$1,500.00
44579	Copies / Contract Expense	\$0.00	\$402.16	\$1,000.00	\$1,000.00
44640	Telephone	\$0.00	\$3,355.99	\$3,350.00	\$3,334.00
44641	Telephone / Contract Expense	\$0.00	\$347.69	\$0.00	\$0.00
44646	E Mail Services	\$0.00	\$0.00	\$0.00	\$0.00
44700	Postage	\$0.00	\$66,879.63	\$300.00	\$1,000.00
44701	Postage - Internal	\$0.00	\$31,444.73	\$130,000.00	\$130,000.00
44710	Publications / Periodicals	\$0.00	\$0.00	\$0.00	\$0.00
44720	Legal Notice Publish	\$0.00	\$379.55	\$1,000.00	\$1,000.00
44734	Printing - Internal	\$0.00	\$0.00	\$100.00	\$100.00

Budget Worksheet Report

Account Number	Description	2009 Actual Amount	2010 Actual Amount	2011 Amended Budget	2012 Proposed
45910	Budget Expense	\$0.00	\$7,950.14	\$5,000.00	\$5,000.00
99760	Insurance/Liability	\$0.00	\$1,531.00	\$1,531.00	\$1,531.00
99765	Insurance/Workmans Compensation	\$0.00	\$1,119.00	\$1,119.00	\$1,119.00
99770	Administrative Services	\$0.00	\$3,478.00	\$3,478.00	\$3,478.00
99780	Space Rent	\$0.00	\$15,118.00	\$15,118.00	\$15,282.00
Account Classification Total: Material and Services		\$0.00	\$294,018.47	\$332,096.00	\$333,244.00
Account Classification: CO - Capital Outlay					
88070	Office Equipment	\$0.00	\$0.00	\$0.00	\$2,500.00
Account Classification Total: Capital Outlay		\$0.00	\$0.00	\$0.00	\$2,500.00
Account Classification: IF - Interfund Transfers					
99460	Trans - Equip Rent & Revolving	\$0.00	\$2,912.00	\$2,912.00	\$2,450.00
99781	Trans - Steering Committee	\$0.00	\$0.00	\$0.00	\$2,700.00
99782	Trans - EMail Accounts	\$0.00	\$1,286.00	\$726.50	\$1,050.00
99783	Trans - Phones	\$0.00	\$0.00	\$0.00	\$462.00
99830	Trans - Vehicle Reserve	\$0.00	\$3,300.00	\$3,300.00	\$0.00
Account Classification Total: Interfund Transfers		\$0.00	\$7,498.00	\$6,938.50	\$6,662.00
Sub Department Total: Finance		\$0.00	\$658,443.45	\$572,944.99	\$660,199.00
Department Total: Internal Service Dept		\$0.00	\$658,443.45	\$572,944.99	\$660,199.00
Revenue Totals:		\$0.00	\$673,009.42	\$585,385.00	\$660,199.00
Expense Totals		\$0.00	\$658,443.45	\$572,944.99	\$660,199.00
Fund Total: Internal Services		\$0.00	\$14,565.97	\$12,440.01	\$0.00

Budget Worksheet Report

Revenue Grand Totals:	\$0.00	\$673,009.42	\$585,385.00	\$660,199.00
Expense Grand Totals:	\$0.00	\$658,443.45	\$572,944.99	\$660,199.00
Net Grand Totals:	\$0.00	\$14,565.97	\$12,440.01	\$0.00