

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.
- 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.
- A county's governing body must conduct an annual audit of the county's fiscal affairs. ORS 297.425 (1).
- A county must create a county school fund. ORS 328.005.
- The demand of a county accountant for monthly salary shall be audited, allowed and ordered paid by the board of county commissioners. All other demands on account of salaries, or otherwise, fixed by law or otherwise and made payable out of the treasury, must be approved by the accountant before being ordered paid. ORS 210.160.
- All demands, accounts or claims against the county shall be presented to the accountant with the necessary evidence in support thereof, and the accountant shall examine and audit the same. The accountant shall receive and preserve in the office of the accountant all accounts, books, vouchers, documents and papers relating to the accounts and contracts of the county, its debts, revenues and other financial affairs. The accountant shall give information as to the exact condition of the treasury and of every fund thereof upon demand by the board of county commissioners, or any member thereof. ORS 210.170.
- Any law or rule providing for the payment of any demand of any kind or nature, except the salary of the county accountant, out of the treasury or any fund thereof, whether from public funds or private funds deposited therein, shall be construed as requiring auditing and approval by the accountant, and an order of the board of county commissioners before payment. ORS 210.180
- A county accountant shall: (1) Keep a register of all claims presented against the county and place upon each a uniform mark or stamp, to indicate that it has been examined by the accountant. (2) Keep an account with each department of the county government and with each county official. (3) Check the deposits made with the county treasurer, by the several officers, of the fees received daily by them, and the fines, forfeited bails and all county, school, road, state or other funds received from any source and deposited with the county treasurer. (4) Establish and maintain, in each department and office of the county, such system of keeping accounts and transacting the county business as shall secure accuracy, economy and protection of the county's interests. (5) At all times have access to any and all public books, records, and documents kept by the various officers of the county. (6) See that all fees, dues or funds of any description, or on any account to which the county is entitled, are deposited with the county treasurer; and immediately report to the board of county commissioners any officer in default in this regard. (7) Examine all reports of sheriffs, as to the collection of taxes, and all other general or special reports of

officers or persons where any of the county's finances are involved, and report to the board of county commissioners findings and recommendations in each case. (8) Prepare and publish, at the close of business on June 30 of each year, a statement showing the contracts entered into by the county for the year covered by the report, the name of the contractor, the work contracted for, the amount of the same, whether the bonds were required and the amount and whether let privately or by public bidding, and also publish a certified statement of the assets and liabilities of the county. (9) Prepare at least once in each calendar year an exhibit of all receipts and disbursements of the county fund for the year. Such exhibit shall also include a detailed statement of the expenses of the county, segregated as to each office and each department of the county government and business, showing the total amounts for which warrants or orders were issued or drawn during the year, and a statement showing the total amount of money paid into the county treasury for the year, from what source derived, and the amounts apportioned to the various funds. ORS 210.210.

- A county accountant shall establish a standard system of keeping accounts and a uniform method of statements for the same. ORS. 210.220
- The tax distribution schedule shall be approved by the county accountant before filing. ORS 311.390 (1)(c).

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 County Accountant 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 processes payroll for all county departments, as the County Account is required to approve payment of all wages and benefits before payment.

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:

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), and transfers to other departments for cost sharing charges (insurance, technology, and maintenance).

Significant Changes:

The current budget contemplates the employment of payroll manager to process payroll for all departments. This position was transferred from human resources to finance with the adoption of Klamath County Ordinance 85 establishing the position of county accountant and designating the Chief Financial Officer as that position.

In addition, the Courier position is being eliminated and those duties will be reassigned to the procurement specialist.

These changes in staffing levels have increased the personal services budget from \$387,833 in 2012-2013 to \$479,038 in 2013-2014.

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. With the hiring of the financial systems administrator position the implementation process is expected to accelerate over the next fiscal year.

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Klamath County, Oregon
2013-2014 Budget Financial Presentation
104 Finance

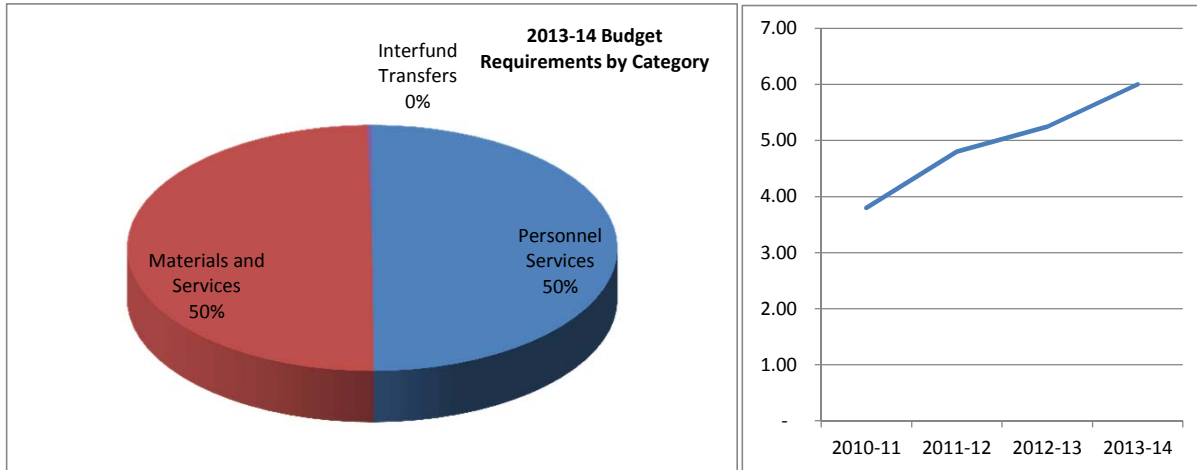
	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget
Requirements by Budgetary Category				
Personnel Services	258,261	298,868	387,833	479,038
Materials and Services	267,206	256,663	520,473	478,321
Debt Service	53,795	254,812	-	-
Interfund Transfers	3,962	33,789	3,000	3,000
Total Requirements by Budgetary Category	583,225	844,132	911,306	960,359

Requirements by Fund				
Internal Services (150)	583,225	844,132	911,306	960,359
Total Requirements by Fund	583,225	844,132	911,306	960,359

Resources by Budgetary Category				
Charges for Services	217,118	225,835	296,500	256,500
Miscellaneous	263	277	-	-
Sale of Capital Assets	-	1,232	-	-
Interfund Transfers	365,843	616,788	614,806	703,859
Total Resources by Budgetary Category	583,225	844,132	911,306	960,359

Full-Time Employee Equivalents	3.80	4.80	5.25	6.00
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Mandate	Total Cost	Personnel Services	FTE
Finance	960,359	479,038	6.00
Total Mandates	960,359	479,038	6.00



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Department	Title	GL Account	FTE	Union	Current Grade	Current Step	Cell Phone	Wages w/out COLA	Unemployment	FICA	Medicare	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/PERS Amount	Grand Total w/Benefits
							63990		63980	63930	63930	63941	63940	63950	63951	63952	63960/63970	
Finance	Payroll Manager	15015110261557	1.0000	Non-Union	UH21	7	\$0.00	\$49,068.00	\$1,128.56	\$3,042.22	\$711.486	\$1,128.56	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,850.88	\$72,305.44
Finance	Chief Financial Officer	15015110460200	1.0000	Non-Union			\$1,440.00	\$92,658.11	\$2,131.14	\$5,744.80	\$1,343.543	\$2,131.14	\$34.45	\$9,300.00	\$86.04	\$20.40	\$14,825.30	\$128,274.92
Finance	Assistant Finance Officer	15015110460491	1.0000	Non-Union	UF29	7	\$0.00	\$72,240.00	\$1,661.52	\$4,478.88	\$1,047.480	\$1,661.52	\$34.45	\$9,300.00	\$20.88	\$20.40	\$11,558.40	\$102,023.53
Finance	Financial Systems Manager	15015110460492	1.0000	Non-Union	UF24	2	\$0.00	\$46,084.14	\$1,059.94	\$2,857.22	\$668.220	\$1,059.94	\$34.45	\$9,300.00	\$20.88	\$20.40	\$7,373.46	\$68,478.64
Finance	Accounting Assistant III	15015110461561	1.0000	Local 121	LH11	3	\$0.00	\$28,504.56	\$655.60	\$1,767.28	\$413.316	\$655.60	\$34.45	\$9,300.00	\$20.88	\$20.40	\$4,560.73	\$45,932.83
Finance	Purchasing Specialist	15015110461661	1.0000	Local 121	LH15	7	\$0.00	\$41,050.08	\$944.15	\$2,545.10	\$595.226	\$944.15	\$34.45	\$9,300.00	\$20.88	\$20.40	\$6,568.01	\$62,022.46
			6.0000				\$1,440.00	\$329,604.89	\$7,580.91	\$20,435.50	\$4,779.27	\$7,580.91	\$206.71	\$55,800.00	\$190.44	\$122.40	\$52,736.78	\$479,037.82

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**LIVE Klamath County LIVE
Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 104 - Finance							
<u>Revenues</u>							
CS - Charges for Service							
34050	Fees - Finance	0.00	0.00	6,000.00	6,000.00	0.00	0%
34416	Revenues - Drainage District	0.00	12,000.00	8,000.00	0.00	(8,000.00)	-100%
36030	Fees - Bancroft Bond Admin	4,500.00	5,000.00	2,500.00	500.00	(2,000.00)	-80%
36390	Revenues - Inventory	124,603.93	134,354.66	150,000.00	150,000.00	0.00	0%
36520	Reim - Postage Other	88,014.51	74,479.87	130,000.00	100,000.00	(30,000.00)	-23%
Account Classification Total: CS - Charges for Service		\$217,118.44	\$225,834.53	\$296,500.00	\$256,500.00	(\$40,000.00)	-13%
MI - Miscellaneous							
36100	Miscellaneous	263.00	276.58	0.00	0.00	0.00	N/A
Account Classification Total: MI - Miscellaneous		\$263.00	\$276.58	\$0.00	\$0.00	\$0.00	0%
TI - Interfund Transfers							
36330	Trans - General Non Dept	0.00	231,893.34	0.00	0.00	0.00	N/A
36760	Trans - Admin Non Dept	365,843.27	384,894.71	614,806.00	703,859.00	89,053.00	14%
Account Classification Total: TI - Interfund Transfers		\$365,843.27	\$616,788.05	\$614,806.00	\$703,859.00	\$89,053.00	14%
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	0.00	1,232.43	0.00	0.00	0.00	N/A
Account Classification Total: CA - Sale of Capital Assets		\$0.00	\$1,232.43	\$0.00	\$0.00	\$0.00	0%
Sub Department Total: 104 - Finance		\$583,224.71	\$844,131.59	\$911,306.00	\$960,359.00	\$49,053.00	5%
<u>Expenditures</u>							
PS - Personnel Services							
60071	Sr Chief Office Deputy	6,623.58	1,533.18	0.00	0.00	0.00	N/A
60200	Chief Financial Officer	14,812.50	74,017.55	87,716.00	91,218.00	3,502.00	4%
60210	Chief Office Deputy	24,061.40	85.78	0.00	0.00	0.00	N/A
60490	Fiscal Services Manager	24,634.05	0.00	0.00	0.00	0.00	N/A
60491	Assistant Finance Director	0.00	18,713.50	70,136.00	72,240.00	2,104.00	3%
60492	Financial Systems Administrator	0.00	10,807.15	44,084.00	46,084.00	2,000.00	5%

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Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 104 - Finance							
60493	Finance/Budget Manager	18,927.10	0.00	0.00	0.00	0.00	N/A
61557	Payroll Manager	0.00	0.00	0.00	49,068.00	49,068.00	N/A
61561	Accounting Assistant III	25,595.50	26,394.00	22,997.00	28,505.00	5,508.00	24%
61661	Procurement Specialist	38,918.08	41,050.12	40,893.00	41,050.00	157.00	0%
61662	Courier/Mail Clerk	18,310.99	19,352.04	12,178.00	0.00	(12,178.00)	-100%
63920	Temporary Help	32,839.32	38,332.95	0.00	0.00	0.00	N/A
63930	FICA	15,045.89	17,299.08	21,379.00	25,215.00	3,836.00	18%
63940	Workmans Compensation Tax	85.94	119.39	198.00	207.00	9.00	5%
63941	Workmans Compensation	0.00	1,904.54	6,428.00	7,581.00	1,153.00	18%
63950	Medical Insurance	17,236.29	23,285.69	42,930.00	55,800.00	12,870.00	30%
63951	Life Insurance	174.08	142.31	176.00	190.00	14.00	8%
63952	Short Term Disability	85.45	87.74	108.00	122.00	14.00	13%
63960	Retirement - General	17,111.00	18,986.56	30,742.00	52,737.00	21,995.00	72%
63980	Unemployment Compensation	2,630.14	5,496.67	6,428.00	7,581.00	1,153.00	18%
63990	Cell Phone Allowance	1,170.00	1,260.00	1,440.00	1,440.00	0.00	0%
Account Classification Total: PS - Personnel Services		\$258,261.31	\$298,868.25	\$387,833.00	\$479,038.00	\$91,205.00	24%

MS - Material and Services

44010	Mgmt Travel & Training	199.00	1,205.46	7,480.00	2,500.00	(4,980.00)	-67%
44040	Staff Travel & Training	0.00	0.00	500.00	500.00	0.00	0%
44080	Office Machine Repairs	0.00	0.00	77.00	100.00	23.00	30%
44100	Supplies - Office	5,881.73	3,437.62	4,500.00	5,000.00	500.00	11%
44110	Supplies - Other	126,244.52	125,384.77	150,000.00	150,000.00	0.00	0%
44113	Office Equipment	0.00	2,500.00	3,950.00	0.00	(3,950.00)	-100%
44114	Office Furniture	0.00	0.00	12,300.00	0.00	(12,300.00)	-100%
44200	Dues / Fees	1,850.00	835.00	2,000.00	2,000.00	0.00	0%
44253	Vehicle Fuel - Internal	2,179.51	1,573.55	3,000.00	1,000.00	(2,000.00)	-67%
44260	Vehicle Maintenance & Repair	93.96	0.00	500.00	250.00	(250.00)	-50%
44276	Building Repair	0.00	0.00	11,500.00	0.00	(11,500.00)	-100%
44340	Contract Maintenance	830.84	0.00	1,200.00	0.00	(1,200.00)	-100%
44440	Audit Fees	0.00	0.00	111,000.00	82,500.00	(28,500.00)	-26%
44640	Telephone	3,288.21	2,391.74	2,600.00	2,400.00	(200.00)	-8%

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Budget Worksheet Report**

Account Number	Description	2011 Actual Amount	2012 Actual Amount	2013 Amended Budget	2014 Requested	Change	Percentage Change
Fund: 150 - Internal Services							
Department: 151 - Internal Service							
Sub Department: 104 - Finance							
44641	Telephone / Contract Expense	532.66	110.80	0.00	0.00	0.00	N/A
44700	Postage	3,286.21	3,137.88	3,900.00	4,000.00	100.00	3%
44701	Postage - Internal	93,333.53	77,987.30	130,000.00	100,000.00	(30,000.00)	-23%
44710	Publications / Periodicals	50.00	240.95	0.00	0.00	0.00	N/A
44720	Legal Notice Publish	0.00	0.00	1,000.00	500.00	(500.00)	-50%
45000	Equipment Rental / Lease	0.00	1,351.95	0.00	1,500.00	1,500.00	N/A
45020	Contract Services	0.00	10,024.82	0.00	0.00	0.00	N/A
45800	Refunds	33.00	0.00	0.00	0.00	0.00	N/A
45880	Computer Software	0.00	0.00	53,795.00	51,000.00	(2,795.00)	-5%
45910	Budget Expense	5,180.73	1,857.12	5,000.00	2,500.00	(2,500.00)	-50%
99755	Risk Management	0.00	0.00	1,377.00	2,174.00	797.00	58%
99760	Insurance/Liability	1,531.00	1,531.00	2,243.00	4,072.00	1,829.00	82%
99765	Insurance/Workmans Compensation	1,119.00	373.00	0.00	0.00	0.00	N/A
99770	Internal Services	3,478.00	3,478.00	3,478.00	50,414.00	46,936.00	1350%
99780	Space Rent	15,118.00	15,282.00	5,563.00	5,611.00	48.00	1%
99781	Steering Committee Hardware Charge	2,250.00	2,700.00	2,250.00	8,775.00	6,525.00	290%
99782	Steering Committee User Charge	726.50	1,260.00	1,260.00	1,525.00	265.00	21%
Account Classification Total: MS - Material and Services		\$267,206.40	\$256,662.96	\$520,473.00	\$478,321.00	(\$42,152.00)	-8%
DS - Debt Service							
99950	Interfund Loan Principal	52,004.50	253,175.26	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	1,790.50	1,636.59	0.00	0.00	0.00	N/A
Account Classification Total: DS - Debt Service		\$53,795.00	\$254,811.85	\$0.00	\$0.00	\$0.00	0%
IF - Interfund Transfers							
99460	Trans - Equip Rent & Revolving	0.00	33,326.53	3,000.00	3,000.00	0.00	0%
99783	Trans - Phones	662.00	462.00	0.00	0.00	0.00	N/A
99830	Trans - Vehicle Reserve	3,300.00	0.00	0.00	0.00	0.00	N/A
Account Classification Total: IF - Interfund Transfers		\$3,962.00	\$33,788.53	\$3,000.00	\$3,000.00	\$0.00	0%
Sub Department Total: 104 - Finance		\$583,224.71	\$844,131.59	\$911,306.00	\$960,359.00	\$49,053.00	5%

