

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:

- Budget Law Compliance ORS 294.305 to 294.565
- Property Tax Compliance ORS 310.055 to 310.110
- Conduct audits of county's fiscal affairs, circuit courts, justice courts, officers and employees of circuit and justice courts, all elected or appointed county official, and the cost account for the county road work. ORS 297.425, 297.515 and 297.525.
- Management of a county school fund. ORS 328.005 and 328.015.
- Duties of the county accountant ORS Chapter 210, 287A.484, 287A.486, 311.390(1)(c), 416.320, 452.160.

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 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, and assists in coordinating the county's annual audit and preparation of financial documents related to the audit.

Budget Overview:

The Finance and Budget Department completed its reorganization during the 2011-2012 fiscal year. This budget presents the full 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), and transfers to other departments for cost sharing charges (insurance, technology, and maintenance).

Significant Changes:

The current budget contemplates the employment of a Financial Systems Administrator to administer the accounting system for the department. This position was transferred from Information Technology 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. Oregon Revised Statute 210.220 designates the county accountant as the keeper of the financial reporting system for the county. These changes in staffing levels have increased the personal services budget from \$325,480 in 2011-2012 to \$380,942 in 2012-2013.

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.

Klamath County, Oregon
2012-2013 Budget Financial Presentation
104 Finance

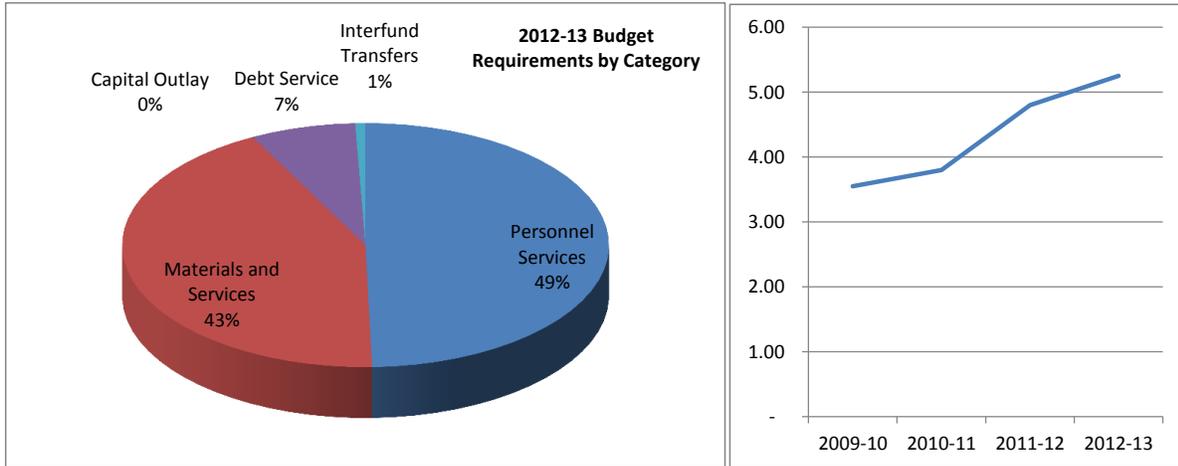
	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget
<u>Requirements by Budgetary Category</u>				
Personnel Services	329,907	256,777	325,480	380,942
Materials and Services	295,304	265,766	334,294	328,555
Capital Outlay	128,095	-	2,500	-
Debt Service	5,869	1,791	53,795	53,795
Interfund Transfers	6,212	6,212	5,612	5,250
Total Requirements by Budgetary Category	765,388	530,545	721,681	768,542

<u>Requirements by Fund</u>				
Internal Services (150)	765,388	530,545	721,681	768,542
Total Requirements by Fund	765,388	530,545	721,681	768,542

<u>Resources by Budgetary Category</u>				
Charges for Services	244,043	217,118	297,000	295,500
Contributions and Donations	120	263	200	-
Interfund Debt Proceeds	-	-	-	-
Interfund Transfers	521,224	313,164	424,481	473,042
Total Resources by Budgetary Category	765,388	530,545	721,681	768,542

Full-Time Employee Equivalents	3.55	3.80	4.80	5.25
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<u>Mandate</u>	Total Cost	Personnel Services	FTE
Finance	768,542	380,942	5.25
Total Mandates	768,542	380,942	5.25



Department	Position Title	GL Account	FTE	Grade	Step	Cell Phone	Total Wages	Unemployment	FICA	MEDICARE	KCWC-WCOMP	WC	Medical CAP	Life Insurance	STD	Retirement/P ERS	Grand Total w/Benefits
Finance	Chief Financial Officer	15015110460200	1.00			1,440.00	89,156.25	2,050.59	5,527.69	1,292.77	2,050.59	37.44	8,100.00	86.04	20.40	9,807.19	118,128.96
Finance	Assistant Finance Officer	15015110460491	1.00	UF29	6.00		70,135.94	1,613.13	4,348.43	1,016.97	1,613.13	37.44	8,100.00	21.00	20.40	7,714.95	94,621.38
Finance	Financial Systems	15015110460492	0.75	UF24	1.00		33,062.54	760.44	2,049.88	479.41	760.44	28.08	6,075.00	15.75	15.30	3,636.88	46,883.71
Finance	Accounting Assistant III	15015110461561	1.00	LH11	2.00		28,745.60	661.15	1,782.23	416.81	661.15	37.44	8,100.00	21.00	20.40	3,162.02	43,607.79
Finance	Purchasing Specialist	15015110461661	1.00	LH15	7.00		40,892.80	940.53	2,535.35	592.95	940.53	37.44	8,100.00	21.00	20.40	4,498.21	58,579.22
Finance	Courier/Mail Clerk	15015110461662	0.50	LH06	5.00		12,178.40	280.10	755.06	176.59	280.10	18.72	4,050.00	21.00	20.40	1,339.62	19,120.00
			5.25			1,440.00	274,171.52	6,305.95	16,998.63	3,975.49	6,305.95	196.56	42,525.00	185.79	117.30	30,158.87	380,941.05

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Revenue							
Department	151	Internal Service					
Sub Department	104	Finance					
<u>Charges for Service</u>							
34050	Fees - Finance	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	
34416	Revenues - Drainage District	\$0.00	\$0.00	\$12,000.00	\$8,000.00	(\$4,000.00)	-33%
36030	Fees - Bancroft Bond Admin	\$4,500.00	\$4,500.00	\$5,000.00	\$2,500.00	(\$2,500.00)	-50%
36390	Revenues - Inventory	\$147,916.09	\$124,603.93	\$150,000.00	\$150,000.00	\$0.00	0%
36520	Reim - Postage Other	\$91,627.33	\$88,014.51	\$130,000.00	\$130,000.00	\$0.00	0%
Total: Charges for Service		\$244,043.42	\$217,118.44	\$297,000.00	\$295,500.00	(\$1,500.00)	-1%
<u>Other</u>							
36100	Miscellaneous	\$120.00	\$263.00	\$200.00	\$0.00	(\$200.00)	-100%
Total: Other		\$120.00	\$263.00	\$200.00	\$0.00	(\$200.00)	-100%
<u>Interfund Transfers</u>							
36760	Trans - Admin Non Dept	\$521,224.47	\$313,164.02	\$424,481.00	\$473,042.00	\$48,561.00	11%
Total: Interfund Transfers		\$521,224.47	\$313,164.02	\$424,481.00	\$473,042.00	\$48,561.00	11%
<u>Debt Proceeds</u>							
39500	Interfund Loan Proceeds	\$128,095.19	\$0.00	\$0.00	\$0.00	\$0.00	
39520	GW Debt Proceeds Adjustment	(\$128,095.19)	\$0.00	\$0.00	\$0.00	\$0.00	
Total: Debt Proceeds		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
Sub Department Total: Finance		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Department Total: Internal Service		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Revenue Totals		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Expenses							
Department	151	Internal Service					
Sub Department	104	Finance					
<u>Personnel Services</u>							
60071	Sr Chief Office Deputy	\$0.00	\$6,623.58	\$5,008.00	\$0.00	(\$5,008.00)	-100%
60200	Chief Financial Officer	\$0.00	\$14,812.50	\$0.00	\$87,716.00	\$87,716.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	104	Finance					
60210	Chief Office Deputy	\$0.00	\$24,061.40	\$0.00	\$0.00	\$0.00	
60490	Fiscal Services Manager	\$35,819.04	\$24,634.05	\$0.00	\$0.00	\$0.00	
60491	Assistant Finance Director	\$82,716.09	\$0.00	\$59,670.00	\$70,136.00	\$10,466.00	18%
60492	Financial Systems Administrator	\$0.00	\$0.00	\$0.00	\$33,063.00	\$33,063.00	
60493	Finance/Budget Manager	\$0.00	\$18,927.10	\$82,701.00	\$0.00	(\$82,701.00)	-100%
60682	Contract/Grant Specialist	\$31,534.14	\$0.00	\$0.00	\$0.00	\$0.00	
61555	Accounting Specialist	\$34,577.65	\$0.00	\$0.00	\$0.00	\$0.00	
61556	Accounting Payroll Specialist	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
61557	Payroll Manager	\$25,842.52	\$0.00	\$0.00	\$0.00	\$0.00	
61561	Accounting Assistant III	\$0.00	\$25,595.50	\$27,735.00	\$28,746.00	\$1,011.00	4%
61661	Procurement Specialist	\$37,188.48	\$38,918.08	\$41,017.00	\$40,893.00	(\$124.00)	0%
61662	Courier/Mail Clerk	\$19,243.77	\$18,310.99	\$19,593.00	\$12,178.00	(\$7,415.00)	-38%
63920	Temporary Help	\$0.00	\$32,839.32	\$0.00	\$0.00	\$0.00	
63930	FICA	\$19,959.70	\$15,045.89	\$18,143.00	\$20,974.00	\$2,831.00	16%
63940	Workmans Compensation Tax	\$0.00	\$85.94	\$144.00	\$197.00	\$53.00	37%
63941	Workmans Compensation	\$0.00	\$0.00	\$150.00	\$6,306.00	\$6,156.00	4,104%
63949	Oregon Premium Tax	\$163.88	\$0.00	\$0.00	\$0.00	\$0.00	
63950	Medical Insurance	\$38,541.62	\$17,236.29	\$40,399.00	\$42,525.00	\$2,126.00	5%
63951	Life Insurance	\$179.43	\$174.08	\$202.00	\$186.00	(\$16.00)	-8%
63952	Short Term Disability	\$107.10	\$85.45	\$107.00	\$117.00	\$10.00	9%
63960	Retirement - General	\$24,364.56	\$17,111.00	\$23,716.00	\$30,159.00	\$6,443.00	27%
63980	Unemployment Compensation	\$6,329.00	\$2,630.14	\$5,455.00	\$6,306.00	\$851.00	16%
63990	Cell Phone Allowance	\$360.00	\$1,170.00	\$1,440.00	\$1,440.00	\$0.00	0%
65100	GW Sick Leave Accrual Expense	(\$15,726.52)	(\$758.83)	\$0.00	\$0.00	\$0.00	
65200	GW Vacation Leave Accrual Expense	(\$16,263.91)	(\$4,221.05)	\$0.00	\$0.00	\$0.00	
65300	GW NPO Retirement - General	\$4,910.68	\$3,428.32	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	104	Finance					
65400	GW Retiree Health Insurance Expense	\$60.00	\$67.67	\$0.00	\$0.00	\$0.00	
69000	GW Personal Service Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Personnel Services</u>		\$329,907.23	\$256,777.42	\$325,480.00	\$380,942.00	\$55,462.00	17%
<u>Material and Services</u>							
44010	Mgmt Travel & Training	\$2,751.16	\$199.00	\$3,000.00	\$3,000.00	\$0.00	0%
44040	Staff Travel & Training	\$0.00	\$0.00	\$1,000.00	\$500.00	(\$500.00)	-50%
44080	Office Machine Repairs	\$122.50	\$0.00	\$200.00	\$77.00	(\$123.00)	-62%
44100	Supplies - Office	\$10,513.21	\$5,881.73	\$9,500.00	\$4,000.00	(\$5,500.00)	-58%
44110	Supplies - Other	\$144,328.58	\$126,244.52	\$150,000.00	\$150,000.00	\$0.00	0%
44200	Dues / Fees	\$995.00	\$1,850.00	\$1,200.00	\$2,000.00	\$800.00	67%
44253	Vehicle Fuel - Internal	\$2,522.41	\$2,179.51	\$1,500.00	\$3,000.00	\$1,500.00	100%
44260	Vehicle Maintenance & Repair	\$0.00	\$93.96	\$2,500.00	\$500.00	(\$2,000.00)	-80%
44340	Contract Maintenance	\$41.28	\$830.84	\$1,500.00	\$1,200.00	(\$300.00)	-20%
44579	Copies / Contract Expense	\$402.16	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	-100%
44640	Telephone	\$3,355.99	\$3,288.21	\$3,334.00	\$2,600.00	(\$734.00)	-22%
44641	Telephone / Contract Expense	\$347.69	\$532.66	\$0.00	\$0.00	\$0.00	
44646	E Mail Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44700	Postage	\$3,596.77	\$3,286.21	\$1,000.00	\$3,400.00	\$2,400.00	240%
44701	Postage - Internal	\$94,727.59	\$93,333.53	\$130,000.00	\$130,000.00	\$0.00	0%
44710	Publications / Periodicals	\$0.00	\$50.00	\$0.00	\$0.00	\$0.00	
44720	Legal Notice Publish	\$379.55	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
44734	Printing - Internal	\$0.00	\$0.00	\$100.00	\$0.00	(\$100.00)	-100%
45000	Equipment Rental / Lease	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45020	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
45800	Refunds	\$0.00	\$33.00	\$0.00	\$0.00	\$0.00	
45910	Budget Expense	\$7,950.14	\$5,180.73	\$5,000.00	\$5,000.00	\$0.00	0%

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	104	Finance					
49000	GW Materials and Services Adjustments	\$738.44	\$809.14	\$0.00	\$0.00	\$0.00	
99755	Risk Management	\$0.00	\$0.00	\$0.00	\$1,377.00	\$1,377.00	
99760	Insurance/Liability	\$1,531.00	\$1,531.00	\$1,531.00	\$2,243.00	\$712.00	47%
99765	Insurance/Workmans Compensation	\$1,119.00	\$1,119.00	\$1,119.00	\$0.00	(\$1,119.00)	-100%
99770	Internal Services	\$3,478.00	\$3,478.00	\$3,478.00	\$3,478.00	\$0.00	0%
99780	Space Rent	\$15,118.00	\$15,118.00	\$15,282.00	\$13,920.00	(\$1,362.00)	-9%
99782	EMail Account Charge	\$1,286.00	\$726.50	\$1,050.00	\$1,260.00	\$210.00	20%
<u>Total: Material and Services</u>		\$295,304.47	\$265,765.54	\$334,294.00	\$328,555.00	(\$5,739.00)	-2%
<u>Capital Outlay</u>							
88070	Office Equipment	\$0.00	\$0.00	\$2,500.00	\$0.00	(\$2,500.00)	-100%
88765	Computer Software	\$128,095.19	\$0.00	\$0.00	\$0.00	\$0.00	
89000	GW Capitalized Costs	(\$128,095.19)	\$0.00	\$0.00	\$0.00	\$0.00	
89100	GW Depreciation Expense	\$23,386.00	\$0.00	\$0.00	\$0.00	\$0.00	
89150	GW Budget Adjustment - Depreciation	(\$23,386.00)	\$0.00	\$0.00	\$0.00	\$0.00	
89500	GW Capital Asset Adjustment	\$128,095.19	\$0.00	\$0.00	\$0.00	\$0.00	
<u>Total: Capital Outlay</u>		\$128,095.19	\$0.00	\$2,500.00	\$0.00	(\$2,500.00)	-100%
<u>Debt Service</u>							
99950	Interfund Loan Principal	\$28,038.43	\$52,004.50	\$53,795.00	\$53,795.00	\$0.00	0%
99960	Interfund Loan Interest	\$5,869.00	\$1,790.50	\$0.00	\$0.00	\$0.00	
99970	GW Debt Service Adjustment	(\$28,038.43)	(\$52,004.50)	\$0.00	\$0.00	\$0.00	
<u>Total: Debt Service</u>		\$5,869.00	\$1,790.50	\$53,795.00	\$53,795.00	\$0.00	0%
<u>Interfund Transfers</u>							
99460	Trans - Equip Rent & Revolving	\$2,912.00	\$0.00	\$2,450.00	\$3,000.00	\$550.00	22%
99781	Trans - Steering Committee	\$0.00	\$2,250.00	\$2,700.00	\$2,250.00	(\$450.00)	-17%
99783	Trans - Phones	\$0.00	\$662.00	\$462.00	\$0.00	(\$462.00)	-100%
99830	Trans - Vehicle Reserve	\$3,300.00	\$3,300.00	\$0.00	\$0.00	\$0.00	

Budget Worksheet Report

Account Number	Description	2010 Actual Amount	2011 Actual Amount	2012 Amended Budget	2013 Proposed	Change from 2012 Amended	Percentage Change
Fund	150	Internal Services					
Department	151	Internal Service					
Sub Department	104	Finance					
<u>Total: Interfund Transfers</u>		\$6,212.00	\$6,212.00	\$5,612.00	\$5,250.00	(\$362.00)	-6%
Sub Department Total: Finance		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Department Total: Internal Service		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Revenue Totals:		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Expense Totals		\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
Fund Total: Internal Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Budget Worksheet Report

Revenue Grand Totals:

\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
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Expense Grand Totals:

\$765,387.89	\$530,545.46	\$721,681.00	\$768,542.00	\$46,861.00	6%
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Net Grand Totals:

\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
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