

**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, the Finance 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 personnel 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 is a reduction of \$353,610 from the amended fiscal year 2014 budget. This is primarily a reduction related to the implementation of a new finance / human resources / payroll enterprise resources planning system. This system increased the Finance department budget by \$380,000 in fiscal year 2014 and will increase the budget by an additional \$34,150 in fiscal year 2015.

**Key issues:**

The Finance Department is managing the implementation of a new finance / human resources / payroll enterprise resource planning system. This system is scheduled to go live July 1, 2014 with final implementation of all modules within the third quarter of 2014. This will place additional strain on existing staff and departments as the new system comes online.

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Klamath County, Oregon  
2014-2015 Budget Financial Presentation  
104 Finance

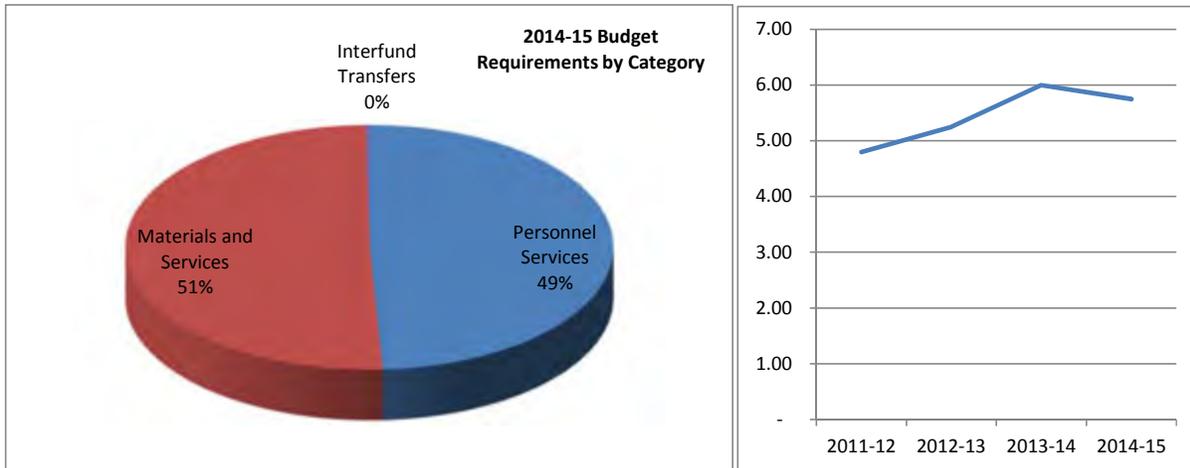
	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Budget
<b>Requirements by Budgetary Category</b>				
Personnel Services	298,868	383,314	479,038	493,871
Materials and Services	256,663	416,697	876,321	507,878
Debt Service	254,812	-	-	-
<b>Subtotal Current Expenditures</b>	<b>810,343</b>	<b>800,011</b>	<b>1,355,359</b>	<b>1,001,749</b>
Interfund Transfers	33,789	3,000	3,000	3,000
<b>Subtotal Noncurrent Expenditures</b>	<b>33,789</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Total Requirements by Budgetary Category</b>	<b>844,132</b>	<b>803,011</b>	<b>1,358,359</b>	<b>1,004,749</b>

<b>Requirements by Fund</b>				
Internal Services (150)	844,132	803,011	1,358,359	1,004,749
<b>Total Requirements by Fund</b>	<b>844,132</b>	<b>803,011</b>	<b>1,358,359</b>	<b>1,004,749</b>

<b>Resources by Budgetary Category</b>				
Intergovernmental	-	-	-	12,853
Charges for Services	225,835	205,418	256,500	256,250
Miscellaneous	277	69	-	-
Sale of Capital Assets	1,232	200	-	-
Interfund Transfers	616,788	597,324	1,101,859	735,646
<b>Total Resources by Budgetary Category</b>	<b>844,132</b>	<b>803,011</b>	<b>1,358,359</b>	<b>1,004,749</b>

<b>Full-Time Employee Equivalents</b>	4.80	5.25	6.00	5.75
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<b>Mandate</b>	<b>Total Cost</b>	<b>Personnel Services</b>	<b>FTE</b>
Finance	1,004,749	493,871	5.75
<b>Total Mandates</b>	<b>1,004,749</b>	<b>493,871</b>	<b>5.75</b>



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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
Finance	Payroll Manager	15015110261557	1.0000	Non-Union	UH21	7	63990		63980	63930	63930	63941	63940	63950	63953	63951	63952	63960/63970	
							\$0.00	\$49,558.68	\$867.28	\$3,072.64	\$718.601	\$991.17	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$8,424.98	\$74,209.08
Finance	Chief Financial Officer	15015110460200	1.0000	Non-Union	DF19	4	\$1,440.00	\$95,079.12	\$1,663.88	\$5,894.91	\$1,378.647	\$1,901.58	\$34.45	\$10,500.00	\$0.00	\$86.04	\$20.40	\$16,163.45	\$132,722.48
Finance	Assistant Finance Officer	15015110460491	1.0000	Non-Union	UF29	7	\$0.00	\$72,962.40	\$1,276.84	\$4,523.67	\$1,057.955	\$1,459.25	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$12,403.61	\$104,259.45
Finance	Financial Systems Manager	15015110460492	1.0000	Non-Union	UF24	3	\$0.00	\$48,649.68	\$851.37	\$3,016.28	\$705.420	\$972.99	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$8,270.45	\$73,041.92
Finance	Accounting Specialist	15015110461555	0.7500	Local 121	LH14	6	\$0.00	\$27,456.65	\$480.49	\$1,702.31	\$398.121	\$549.13	\$25.84	\$10,500.00	\$0.00	\$20.88	\$20.40	\$4,667.63	\$45,821.46
Finance	Purchasing Specialist	15015110461661	1.0000	Local 121	LH15	7	\$0.00	\$41,460.58	\$725.56	\$2,570.56	\$601.178	\$829.21	\$34.45	\$10,500.00	\$0.00	\$20.88	\$20.40	\$7,048.30	\$63,811.12
			<b>5.7500</b>				<b>\$1,440.00</b>	<b>\$335,167.11</b>	<b>\$5,865.42</b>	<b>\$20,780.36</b>	<b>\$4,859.92</b>	<b>\$6,703.34</b>	<b>\$198.10</b>	<b>\$63,000.00</b>	<b>\$0.00</b>	<b>\$190.44</b>	<b>\$122.40</b>	<b>\$56,978.41</b>	<b>\$493,865.51</b>

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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
<b>Fund: 150 - Internal Services</b>							
<u>Revenues</u>							
<b>Department: 151 - Internal Service</b>							
<b>Sub Department: 104 - Finance</b>							
IG - Intergovernmental							
33200	A&T Grant	0.00	0.00	0.00	12,853.00	12,853.00	N/A
<b>Account Classification Total: IG - Intergovernmental</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$12,853.00</b>	<b>\$12,853.00</b>	
CS - Charges for Service							
34050	Fees - Finance	0.00	6,000.00	6,000.00	0.00	(6,000.00)	-100%
34416	Revenues - Drainage District	12,000.00	8,000.00	0.00	0.00	0.00	N/A
36030	Fees - Bancroft Bond Admin	5,000.00	2,500.00	500.00	250.00	(250.00)	-50%
36390	Revenues - Inventory	134,354.66	104,284.48	150,000.00	150,000.00	0.00	0%
36520	Reim - Postage Other	74,479.87	84,633.52	100,000.00	100,000.00	0.00	0%
36705	Intradepartmental Service Charges	0.00	0.00	0.00	6,000.00	6,000.00	N/A
<b>Account Classification Total: CS - Charges for Service</b>		<b>\$225,834.53</b>	<b>\$205,418.00</b>	<b>\$256,500.00</b>	<b>\$256,250.00</b>	<b>(\$250.00)</b>	<b>0%</b>
MI - Miscellaneous							
36100	Miscellaneous	276.58	69.39	0.00	0.00	0.00	N/A
<b>Account Classification Total: MI - Miscellaneous</b>		<b>\$276.58</b>	<b>\$69.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
TI - Interfund Transfers							
36330	Trans - General Non Dept	231,893.34	0.00	0.00	0.00	0.00	N/A
36760	Trans - Admin Non Dept	384,894.71	597,323.65	1,101,859.00	705,646.00	(396,213.00)	-36%
39033	Trans - Equipment Reserve	0.00	0.00	0.00	30,000.00	30,000.00	N/A
<b>Account Classification Total: TI - Interfund Transfers</b>		<b>\$616,788.05</b>	<b>\$597,323.65</b>	<b>\$1,101,859.00</b>	<b>\$735,646.00</b>	<b>(\$366,213.00)</b>	<b>-33%</b>
CA - Sale of Capital Assets							
36850	Sales - Surplus Property	1,232.43	200.00	0.00	0.00	0.00	N/A
<b>Account Classification Total: CA - Sale of Capital Assets</b>		<b>\$1,232.43</b>	<b>\$200.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Sub Department Total: 104 - Finance</b>		<b>\$844,131.59</b>	<b>\$803,011.04</b>	<b>\$1,358,359.00</b>	<b>\$1,004,749.00</b>	<b>(\$353,610.00)</b>	<b>-26%</b>

**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>							
<b>Department: 151 - Internal Service</b>							
<b>Sub Department: 104 - Finance</b>							
PS - Personnel Services							
60071	Sr Chief Office Deputy	1,533.18	0.00	0.00	0.00	0.00	N/A
60200	Chief Financial Officer	74,017.55	87,729.48	91,218.00	93,639.00	2,421.00	3%
60210	Chief Office Deputy	85.78	0.00	0.00	0.00	0.00	N/A
60491	Assistant Finance Director	18,713.50	70,144.00	72,240.00	72,962.00	722.00	1%
60492	Financial Systems Administrator	10,807.15	42,660.95	46,084.00	48,650.00	2,566.00	6%
61557	Payroll Manager	0.00	0.00	49,068.00	49,559.00	491.00	1%
61561	Accounting Assistant III	26,394.00	26,348.00	28,505.00	27,461.00	(1,044.00)	-4%
61661	Procurement Specialist	41,050.12	40,892.85	41,050.00	41,461.00	411.00	1%
61662	Courier/Mail Clerk	19,352.04	7,559.07	0.00	0.00	0.00	N/A
63920	Temporary Help	38,332.95	0.00	0.00	0.00	0.00	N/A
63930	FICA	17,299.08	20,342.77	25,215.00	25,641.00	426.00	2%
63940	Workmans Compensation Tax	119.39	117.30	207.00	198.00	(9.00)	-4%
63941	Workmans Compensation	1,904.54	6,430.06	7,581.00	6,703.00	(878.00)	-12%
63950	Medical Insurance	23,285.69	43,260.50	55,800.00	63,000.00	7,200.00	13%
63951	Life Insurance	142.31	164.99	190.00	190.00	0.00	0%
63952	Short Term Disability	87.74	101.65	122.00	122.00	0.00	0%
63960	Retirement - General	18,986.56	29,887.62	52,737.00	56,979.00	4,242.00	8%
63980	Unemployment Compensation	5,496.67	6,235.22	7,581.00	5,866.00	(1,715.00)	-23%
63990	Cell Phone Allowance	1,260.00	1,440.00	1,440.00	1,440.00	0.00	0%
<b>Account Classification Total: PS - Personnel Services</b>		<b>\$298,868.25</b>	<b>\$383,314.46</b>	<b>\$479,038.00</b>	<b>\$493,871.00</b>	<b>\$14,833.00</b>	<b>3%</b>

MS - Material and Services

44010	Mgmt Travel & Training	1,205.46	5,738.31	4,700.00	2,500.00	(2,200.00)	-47%
44040	Staff Travel & Training	0.00	304.71	500.00	500.00	0.00	0%
44080	Office Machine Repairs	0.00	616.28	100.00	100.00	0.00	0%
44100	Supplies - Office	3,437.62	3,485.94	5,000.00	5,000.00	0.00	0%
44110	Supplies - Other	125,384.77	100,591.84	150,000.00	150,000.00	0.00	0%
44113	Office Equipment	2,500.00	4,685.74	0.00	0.00	0.00	N/A
44114	Office Furniture	0.00	10,775.94	0.00	0.00	0.00	N/A
44115	Computer Equipment	0.00	0.00	0.00	300.00	300.00	N/A
44200	Dues / Fees	835.00	2,740.91	2,000.00	3,000.00	1,000.00	50%

**LIVE Klamath County LIVE  
Budget Worksheet Report**

Account Number	Description	2012 Actual Amount	2013 Actual Amount	2014 Amended Budget	2015 Proposed	Change	Percentage Change
44253	Vehicle Fuel - Internal	1,573.55	938.47	1,000.00	1,000.00	0.00	0%
44260	Vehicle Maintenance & Repair	0.00	141.88	250.00	250.00	0.00	0%
44276	Building Repair	0.00	10,950.65	0.00	0.00	0.00	N/A
44440	Audit Fees	0.00	107,950.00	100,500.00	85,000.00	(15,500.00)	-15%
44640	Telephone	2,391.74	2,224.38	2,400.00	2,500.00	100.00	4%
44641	Telephone / Contract Expense	110.80	24.72	0.00	0.00	0.00	N/A
44700	Postage	3,137.88	3,424.55	4,000.00	4,000.00	0.00	0%
44701	Postage - Internal	77,987.30	86,897.00	100,000.00	100,000.00	0.00	0%
44710	Publications / Periodicals	240.95	0.00	0.00	0.00	0.00	N/A
44720	Legal Notice Publish	0.00	231.25	500.00	500.00	0.00	0%
45000	Equipment Rental / Lease	1,351.95	1,368.00	1,500.00	1,500.00	0.00	0%
45020	Contract Services	10,024.82	913.25	0.00	0.00	0.00	N/A
45880	Computer Software	0.00	52,880.00	428,800.00	101,800.00	(327,000.00)	-76%
45910	Budget Expense	1,857.12	3,641.76	2,500.00	4,000.00	1,500.00	60%
99755	Risk Management	0.00	1,377.00	2,174.00	1,924.00	(250.00)	-11%
99760	Insurance/Liability	1,531.00	2,243.00	4,072.00	3,602.00	(470.00)	-12%
99765	Insurance/Workmans Compensation	373.00	0.00	0.00	0.00	0.00	N/A
99770	Internal Services	3,478.00	3,478.00	50,414.00	29,391.00	(21,023.00)	-42%
99780	Facility Services	15,282.00	5,563.00	5,611.00	6,049.00	438.00	8%
99781	Steering Committee Hardware Charge	2,700.00	2,250.00	8,775.00	2,244.00	(6,531.00)	-74%
99782	Steering Committee User Charge	1,260.00	1,260.00	1,525.00	2,718.00	1,193.00	78%
<b>Account Classification Total: MS - Material and Services</b>		<b>\$256,662.96</b>	<b>\$416,696.58</b>	<b>\$876,321.00</b>	<b>\$507,878.00</b>	<b>(\$368,443.00)</b>	<b>-42%</b>
DS - Debt Service							
99950	Interfund Loan Principal	253,175.26	0.00	0.00	0.00	0.00	N/A
99960	Interfund Loan Interest	1,636.59	0.00	0.00	0.00	0.00	N/A
<b>Account Classification Total: DS - Debt Service</b>		<b>\$254,811.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>
IF - Interfund Transfers							
99460	Trans - Equipment Reserve	33,326.53	3,000.00	3,000.00	3,000.00	0.00	0%
99783	Trans - Phones	462.00	0.00	0.00	0.00	0.00	N/A
<b>Account Classification Total: IF - Interfund Transfers</b>		<b>\$33,788.53</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>0%</b>
<b>Sub Department Total: 104 - Finance</b>		<b>\$844,131.59</b>	<b>\$803,011.04</b>	<b>\$1,358,359.00</b>	<b>\$1,004,749.00</b>	<b>(\$353,610.00)</b>	<b>-26%</b>

