

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 Extension Service District, Klamath County Drainage Service District and other entities.
- The Finance Department manages two community grant programs (economic development and tourism).
- 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 an increase of \$42,113 from the adopted fiscal year 2016 budget. This is primarily due to an increase in employees. The personnel services portion of the budget increased by \$58,636. The added position has a loaded cost of \$60,431 in fiscal year 2017. Personnel service costs will continue to rise in future years as the newly hired employees receive their step increases.

The department is managing a credit card rebate program that is currently flowing through the miscellaneous income line. The latest annualized estimate is for this program to generate approximately \$52,000 in revenue to the county. The department in consultation with the Board is reviewing how to appropriately allocate these funds.

Key issues:

The Finance Department is working with departments on how to best fully implement portions of the new finance/human resources program to increase efficiencies and supporting documentation requirements.

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Klamath County, Oregon
2016-2017 Budget Financial Presentation
1525 Finance

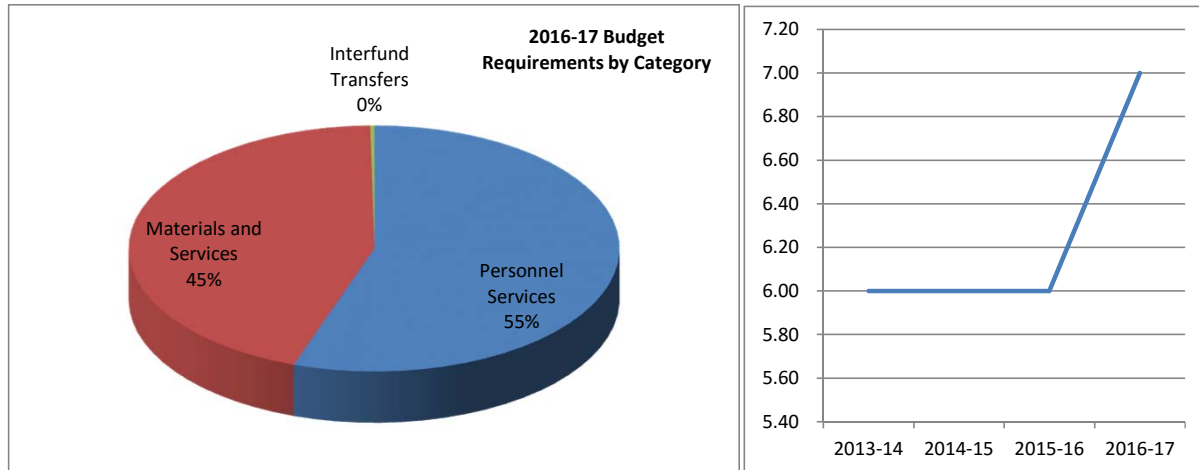
	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Requirements by Budgetary Category				
Personnel Services	463,877	482,026	516,920	575,556
Materials and Services	743,627	468,512	478,206	461,683
Subtotal Current Expenditures	1,207,504	950,538	995,126	1,037,239
Interfund Transfers	3,000	3,000	3,000	3,000
Subtotal Noncurrent Expenditures	3,000	3,000	3,000	3,000
Total Requirements by Budgetary Category	1,210,504	953,538	998,126	1,040,239

Requirements by Fund				
Internal Services (6000)	1,210,504	953,538	998,126	1,040,239
Total Requirements by Fund	1,210,504	953,538	998,126	1,040,239

Resources by Budgetary Category				
Intergovernmental	-	15,567	5,628	6,715
Charges for Services	167,242	184,760	260,000	237,000
Miscellaneous	538	10,593	11,000	25,000
Interfund Transfers	1,042,724	742,618	721,498	771,524
Total Resources by Budgetary Category	1,210,504	953,538	998,126	1,040,239

Full-Time Employee Equivalents	6.00	6.00	6.00	7.00
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Mandate	Total Cost	Personnel Services	FTE
Finance	1,040,239	575,556	7.00
Total Mandates	1,040,239	575,556	7.00



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General Ledger

Budget Analysis

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 Fiscal Year: 2017



2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
				6000	Internal Services					
				1525	Finance					
				R30	Charges for Service					
0.00	0.00	0.00	0.00	1526-1500-4300	Charges for Service	0.00	0.00	0.00	0.00	0.00
0.00	3,906.00	0.00	0.00	1526-1500-4304	Reimbursements	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-4317	Revenues - Inventory	0.00	0.00	0.00	0.00	0.00
0.00	3,906.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
6,500.00	6,250.00	10,000.00	0.00	1526-1500-4398	Intradepartmental Service Chg	0.00	6,000.00	12,000.00	0.00	0.00
89,382.78	102,309.42	150,000.00	0.00	1526-1500-4398	Revenues - Inventory	0.00	125,000.00	125,000.00	0.00	0.00
71,359.54	71,364.81	100,000.00	0.00	1526-1500-4398	Reimbursement - Postage Other	0.00	100,000.00	100,000.00	0.00	0.00
0.00	930.00	0.00	0.00	1526-1500-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
167,242.32	180,854.23	260,000.00	0.00		Interdepartmental Charges Totals:	0.00	231,000.00	237,000.00	0.00	0.00
				R40	Other Local Revenue					
537.68	10,592.84	11,000.00	0.00	1526-1500-4400	Miscellaneous	0.00	25,000.00	25,000.00	0.00	0.00
537.68	10,592.84	11,000.00	0.00		Other Local Revenue Totals:	0.00	25,000.00	25,000.00	0.00	0.00
				R42	Sale of Capital Assets					
0.00	0.00	0.00	0.00	1526-1500-4499	Sales - Surplus Property	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Sale of Capital Assets Totals:	0.00	0.00	0.00	0.00	0.00
				R51	State of Oregon					
0.00	15,567.01	5,628.00	0.00	1526-1500-4501	A&T Grant	0.00	5,628.00	6,715.00	0.00	0.00
0.00	15,567.01	5,628.00	0.00		State of Oregon Totals:	0.00	5,628.00	6,715.00	0.00	0.00
				R61	Interfund Loan Proceeds					
0.00	0.00	0.00	0.00	1526-1500-4881	Interfund Loan Proceeds	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00		Interfund Loan Proceeds Totals:	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	R70	Interfund Transfers					
1,042,724.11	712,617.71	721,498.00	0.00	1526-1500-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	30,000.00	0.00	0.00	1526-1500-4901	Trans - Internal Serv Non Dept	0.00	721,498.00	771,524.00	0.00	0.00
0.00				1526-1500-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
1,042,724.11	742,617.71	721,498.00	0.00		Interfund Transfers Totals:	0.00	721,498.00	771,524.00	0.00	0.00
1,210,504.11	953,537.79	998,126.00	0.00		REVENUES TOTALS:	0.00	983,126.00	1,040,239.00	0.00	0.00
318,699.84	336,885.39	349,599.00	0.00	E10	Personnel Services					
0.00	0.00	0.00	0.00	1526-1500-5000	Salaries and Wages	7.00	381,951.00	381,951.00	0.00	0.00
458.25	1,679.42	0.00	0.00	1526-1500-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
23,443.93	24,955.85	26,744.00	0.00	1526-1500-5011	Overtime	0.00	0.00	0.00	0.00	0.00
137.38	169.83	208.00	0.00	1526-1500-5110	FICA	0.00	29,219.00	29,219.00	0.00	0.00
55,042.58	40,494.28	66,600.00	0.00	1526-1500-5120	Workmans Compensation Tax	0.00	241.00	241.00	0.00	0.00
0.00	8,091.68	0.00	0.00	1526-1500-5130	Medical Insurance	0.00	84,420.00	84,420.00	0.00	0.00
183.60	183.62	129.00	0.00	1526-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
117.37	218.25	1,098.00	0.00	1526-1500-5133	Life Insurance	0.00	144.00	144.00	0.00	0.00
50,991.40	56,880.33	59,432.00	0.00	1526-1500-5134	Short Term Disability	0.00	1,281.00	1,281.00	0.00	0.00
7,340.56	5,929.28	6,118.00	0.00	1526-1500-5140	Retirement - General	0.00	64,932.00	64,932.00	0.00	0.00
7,461.72	6,538.39	6,992.00	0.00	1526-1500-5156	Unemployment Compensation	0.00	5,729.00	5,729.00	0.00	0.00
				1526-1500-5157	Workmans Compensation	0.00	7,639.00	7,639.00	0.00	0.00
463,876.63	482,026.32	516,920.00	0.00		Personnel Services Totals:	7.00	575,556.00	575,556.00	0.00	0.00
0.00	0.00	0.00	0.00	E20	Material and Services					
8,910.40	4,500.00	0.00	0.00	1526-1500-6120	Committee Expenses	0.00	1,000.00	1,000.00	0.00	0.00
1,551.70	2,726.42	3,000.00	0.00	1526-1500-6200	Contract Services	0.00	0.00	0.00	0.00	0.00
87,500.00	75,250.00	80,000.00	0.00	1526-1500-6203	Legal Notice Publish	0.00	3,000.00	3,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6231	Audit Fees	0.00	85,000.00	85,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6233	E Mail Services	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6244	Copies & Contract Exp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6250	Contract Maintenance	0.00	0.00	0.00	0.00	0.00
2,625.73	7,311.73	9,000.00	0.00	1526-1500-6310	Dues & Fees	0.00	9,000.00	9,000.00	0.00	0.00
66.53	0.00	0.00	0.00	1526-1500-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
0.00	0.00	0.00	0.00	1526-1500-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
391,544.42	142,880.48	68,000.00	0.00	1526-1500-6331	Computer Software	0.00	68,000.00	68,000.00	0.00	0.00
562.55	0.00	500.00	0.00	1526-1500-6332	Computer Equipment	0.00	500.00	500.00	0.00	0.00
0.00	143.98	0.00	0.00	1526-1500-6517	Refunds	0.00	0.00	0.00	0.00	0.00
1,254.00	1,508.33	1,500.00	0.00	1526-1500-6531	Supplies Equipment Rent	0.00	1,800.00	1,800.00	0.00	0.00
0.00	913.25	100.00	0.00	1526-1500-6535	Equipment Maint & Repair	0.00	100.00	100.00	0.00	0.00
75.90	78.90	1,000.00	0.00	1526-1500-6536	Vehicle Maint & Repair	0.00	1,000.00	1,000.00	0.00	0.00
0.00	1,855.00	0.00	0.00	1526-1500-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
4,768.37	1,391.32	0.00	0.00	1526-1500-6600	Supplies - Office	0.00	0.00	0.00	0.00	0.00
92,114.81	273.20	0.00	0.00	1526-1500-6601	Supplies - Other	0.00	0.00	0.00	0.00	0.00
637.01	112.39	500.00	0.00	1526-1500-6602	Copier Maint & Supplies	0.00	500.00	500.00	0.00	0.00
3,255.16	68,000.00	100,000.00	0.00	1526-1500-6603	Postage	0.00	100,000.00	100,000.00	0.00	0.00
67,083.70	0.00	0.00	0.00	1526-1500-6603	Postage - Internal	0.00	0.00	0.00	0.00	0.00
547.96	5.00	0.00	0.00	1526-1500-6604	Publications & Periodicals	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6605	Printing	0.00	0.00	0.00	0.00	0.00
0.00	101,945.04	150,000.00	0.00	1526-1500-6608	Supplies - Resale	0.00	125,000.00	125,000.00	0.00	0.00
733.95	290.64	1,000.00	0.00	1526-1500-6611	Budget Expense	0.00	0.00	0.00	0.00	0.00
0.00	857.25	0.00	0.00	1526-1500-6700	Travel & Training	0.00	4,000.00	4,000.00	0.00	0.00
4,869.58	529.00	3,500.00	0.00	1526-1500-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
452.20	158.00	500.00	0.00	1526-1500-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
32.08	121.05	0.00	0.00	1526-1500-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
1,493.99	1,732.74	1,800.00	0.00	1526-1500-6755	Telephone	0.00	2,000.00	2,000.00	0.00	0.00
670,080.04	412,583.72	420,400.00	0.00		Material and Services Totals:	0.00	400,900.00	400,900.00	0.00	0.00
				E21	Interdepartmental Charges					
50,414.00	29,391.00	28,060.00	0.00	1526-1500-6990	Internal Services	0.00	30,668.00	32,826.00	0.00	0.00
5,611.00	6,049.00	7,824.00	0.00	1526-1500-6991	Facility Services	0.00	7,866.00	7,866.00	0.00	0.00
8,775.00	2,244.00	2,744.00	0.00	1526-1500-6992	Steering Comm Hardware Chg	0.00	2,779.00	2,779.00	0.00	0.00
1,525.00	2,718.00	3,325.00	0.00	1526-1500-6993	Steering Comm User Chg	0.00	3,500.00	3,500.00	0.00	0.00
2,174.00	1,924.00	2,142.00	0.00	1526-1500-6994	Risk Management	0.00	1,589.00	689.00	0.00	0.00
4,072.00	3,602.00	4,211.00	0.00	1526-1500-6995	Insurance Liability	0.00	3,123.00	3,123.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6997	Insurance Work Comp	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6998	Intradepartmental Admin Chgs	0.00	0.00	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
976.44	879.45	1,000.00	0.00	1526-1500-6998	Vehicle Fuel - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	2,633.17	0.00	0.00	1526-1500-6998	Fees - Internal	0.00	2,000.00	2,000.00	0.00	0.00
0.00	372.00	0.00	0.00	1526-1500-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
0.00	1,761.98	5,000.00	0.00	1526-1500-6999	Office Supplies - Internal	0.00	3,000.00	3,000.00	0.00	0.00
0.00	3,202.24	3,500.00	0.00	1526-1500-6999	Postage - Internal	0.00	4,000.00	4,000.00	0.00	0.00
0.00	1,035.55	0.00	0.00	1526-1500-6999	Tech Supplies - Internal	0.00	0.00	0.00	0.00	0.00
0.00	115.36	0.00	0.00	1526-1500-6999	Permits - Internal	0.00	0.00	0.00	0.00	0.00
73,547.44	55,927.75	57,806.00	0.00		Interdepartmental Charges Totals:	0.00	59,525.00	60,783.00	0.00	0.00
				E30	Capital Outlay					
0.00	0.00	0.00	0.00	1526-1500-7001	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-7004	Computer Software	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Capital Outlay Totals:	0.00	0.00	0.00	0.00	0.00
				E41	Interdepartmental Charges					
0.00	0.00	0.00	0.00	1526-1500-8801	Interfund Loan Principal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-8802	Interfund Loan Interest	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	0.00	0.00	0.00	0.00
				E70	Interfund Transfers					
3,000.00	3,000.00	3,000.00	0.00	1526-1500-9003	Trans - Equipment Reserve	0.00	3,000.00	3,000.00	0.00	0.00
3,000.00	3,000.00	3,000.00	0.00		Interfund Transfers Totals:	0.00	3,000.00	3,000.00	0.00	0.00
1,210,504.11	953,537.79	998,126.00	0.00		EXPENDITURES TOTALS:	7.00	1,038,981.00	1,040,239.00	0.00	0.00
1,210,504.11	953,537.79	998,126.00	0.00		DEPARTMENT REVENUES	0.00	983,126.00	1,040,239.00	0.00	0.00
1,210,504.11	953,537.79	998,126.00	0.00		DEPARTMENT EXPENSES	7.00	1,038,981.00	1,040,239.00	0.00	0.00
0.00	0.00	0.00	0.00		Finance Totals:	(7.00)	(55,855.00)	0.00	0.00	0.00
1,210,504.11	953,537.79	998,126.00	0.00		FUND REVENUES	0.00	983,126.00	1,040,239.00	0.00	0.00
1,210,504.11	953,537.79	998,126.00	0.00		FUND EXPENSES	7.00	1,038,981.00	1,040,239.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	(7.00)	(55,855.00)	0.00	0.00	0.00

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	FTE	2017 Requested	2017 Proposed	2017 Approved	2017 Adopted
1,210,504.11	953,537.79	998,126.00	0.00		REPORT REVENUES	0.00	983,126.00	1,040,239.00	0.00	0.00
1,210,504.11	953,537.79	998,126.00	0.00		REPORT EXPENSES	7.00	1,038,981.00	1,040,239.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(7.00)	(55,855.00)	0.00	0.00	0.00

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