

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).

Klamath County no longer appoints a County Accountant. The County Accountant functions mentioned in the ORS's are performed by the Finance Director and the Chief Budget Officer.

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 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 Board of County Commissioners restructured management of the Finance Department. The management personnel of the department includes a Finance Director and a Chief Budget Officer. The Finance Director is responsible for the Comprehensive Annual Financial Report and the Chief Budget Officer 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 Finance Director or Budget Officer 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 a small amount of revenue from the CAFFA grant.

Major expenditures include personnel service costs, materials and services (software support), and transfers to other departments for cost sharing charges (insurance, technology, and maintenance).

Significant Changes:

The current budget is a decrease of \$137,797 from the adopted fiscal year 2018 budget. This is primarily due to eliminating the County-wide purchasing of office supplies in the department. Personnel service costs decreased this year with the turnover of the Chief Financial Officer and Payroll Clerk II, however, personnel will continue to rise in future years as the newly hired employees receive their step increases.

Key issues:

The Finance Department will be implementing Workiva, a new software product for the Annual Financial Reports and for Budget preparation.

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Klamath County, Oregon
2018-2019 Budget Financial Presentation
1525 Finance

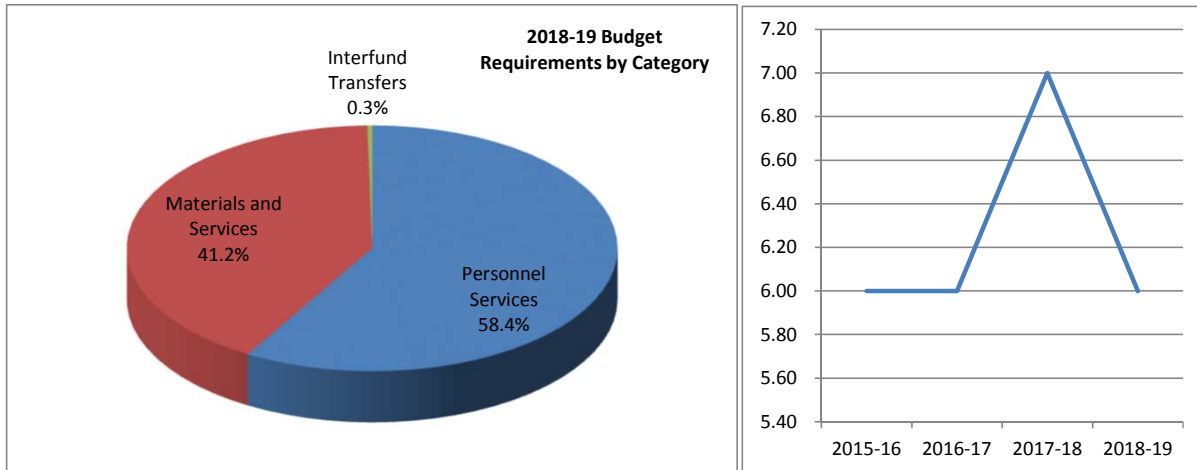
	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
Requirements by Budgetary Category				
Personnel Services	523,251	562,617	592,200	537,111
Materials and Services	312,679	463,227	461,567	378,859
Subtotal Current Expenditures	835,930	1,025,844	1,053,767	915,970
Interfund Transfers	3,000	3,000	3,000	3,000
Subtotal Noncurrent Expenditures	3,000	3,000	3,000	3,000
Total Requirements by Budgetary Category	838,930	1,028,844	1,056,767	918,970

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
Requirements by Fund				
Internal Services (6000)	838,930	1,028,844	1,056,767	918,970
Total Requirements by Fund	838,930	1,028,844	1,056,767	918,970

	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
Resources by Budgetary Category				
Intergovernmental	6,455	7,507	7,519	6,000
Charges for Services	171,160	175,553	227,000	122,000
Interfund Transfers	615,385	845,143	822,248	790,970
Miscellaneous	45,930	641	-	-
Total Resources by Budgetary Category	838,930	1,028,844	1,056,767	918,970

Full-Time Employee Equivalents	6.00	6.00	7.00	6.00
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Mandate	Total Cost	Personnel Services	FTE
Finance	918,970	537,111	6.00
Total Mandates	918,970	537,111	6.00



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General Ledger

Budget Analysis

User: vnoel
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 Fiscal Year: 2019



2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 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	0.00	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	0.00	0.00	0.00		Charges for Service Totals:	0.00	0.00	0.00	0.00	0.00
				R31	Interdepartmental Charges					
10,000.00	12,000.00	12,000.00	0.00	1526-1500-4398	Intradepartmental Service Chg	0.00	12,000.00	12,000.00	0.00	0.00
90,403.71	91,935.49	125,000.00	0.00	1526-1500-4398	Revenues - Inventory	0.00	0.00	0.00	0.00	0.00
68,631.81	71,617.81	90,000.00	0.00	1526-1500-4398	Reimbursement - Postage Other	0.00	110,000.00	110,000.00	0.00	0.00
2,124.46	0.00	0.00	0.00	1526-1500-4398	Charges for Services - Interna	0.00	0.00	0.00	0.00	0.00
171,159.98	175,553.30	227,000.00	0.00		Interdepartmental Charges Totals:	0.00	122,000.00	122,000.00	0.00	0.00
				R40	Other Local Revenue					
45,929.58	640.99	0.00	0.00	1526-1500-4400	Miscellaneous	0.00	0.00	0.00	0.00	0.00
45,929.58	640.99	0.00	0.00		Other Local Revenue Totals:	0.00	0.00	0.00	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					
6,455.12	7,507.16	7,519.00	0.00	1526-1500-4501	A&T Grant	0.00	6,000.00	6,000.00	0.00	0.00
6,455.12	7,507.16	7,519.00	0.00		State of Oregon Totals:	0.00	6,000.00	6,000.00	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

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 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					
615,385.40	845,142.40	822,248.00	0.00	1526-1500-4900	Trans - General Non Dept	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-4901	Trans - Internal Serv Non Dept	0.00	790,970.00	790,970.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-4902	Trans - Equipment Reserve	0.00	0.00	0.00	0.00	0.00
615,385.40	845,142.40	822,248.00	0.00		Interfund Transfers Totals:	0.00	790,970.00	790,970.00	0.00	0.00
838,930.08	1,028,843.85	1,056,767.00	0.00		REVENUES TOTALS:	0.00	918,970.00	918,970.00	0.00	0.00
356,616.43	378,052.32	391,845.00	0.00	E10	Personnel Services					
0.00	329.34	0.00	0.00	1526-1500-5000	Salaries and Wages	6.00	352,564.00	352,564.00	0.00	0.00
2,900.39	249.74	0.00	0.00	1526-1500-5010	Temporary Help	0.00	0.00	0.00	0.00	0.00
26,663.23	27,793.23	29,976.00	0.00	1526-1500-5011	Overtime	0.00	1,000.00	1,000.00	0.00	0.00
193.40	187.05	240.00	0.00	1526-1500-5110	FICA	0.00	27,048.00	27,048.00	0.00	0.00
50,624.46	57,355.98	93,660.00	0.00	1526-1500-5120	Workmans Compensation Tax	0.00	206.00	206.00	0.00	0.00
13,414.38	20,346.86	0.00	0.00	1526-1500-5130	Medical Insurance	0.00	87,480.00	87,480.00	0.00	0.00
131.86	127.76	125.00	0.00	1526-1500-5131	VEBA	0.00	0.00	0.00	0.00	0.00
1,128.50	916.30	924.00	0.00	1526-1500-5133	Life Insurance	0.00	110.00	110.00	0.00	0.00
58,309.12	64,251.96	66,614.00	0.00	1526-1500-5134	Short Term Disability	0.00	812.00	812.00	0.00	0.00
509,981.77	549,610.54	583,384.00	0.00	1526-1500-5140	Retirement - General	0.00	59,936.00	59,936.00	0.00	0.00
6,291.42	5,677.88	1,959.00	0.00		Personnel Services Totals:	6.00	529,156.00	529,156.00	0.00	0.00
6,977.15	7,327.67	6,857.00	0.00	E11	Interdepartmental Charges					
13,268.57	13,005.55	8,816.00	0.00	1526-1500-5156	Unemployment Compensation	0.00	1,768.00	1,768.00	0.00	0.00
90.78	363.77	250.00	0.00	1526-1500-5157	Workmans Compensation	0.00	6,187.00	6,187.00	0.00	0.00
379.75	152.00	0.00	0.00		Interdepartmental Charges Totals:	0.00	7,955.00	7,955.00	0.00	0.00
3,646.40	4,397.76	4,000.00	0.00	E20	Material and Services					
71,250.00	88,964.58	85,000.00	0.00	1526-1500-6120	Committee Expenses	0.00	250.00	250.00	0.00	0.00
316.66	595.83	1,000.00	0.00	1526-1500-6200	Contract Services	0.00	5,000.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6203	Legal Notice Publish	0.00	4,500.00	4,500.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6231	Audit Fees	0.00	66,000.00	66,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6232	Software Support	0.00	1,000.00	1,000.00	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

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
0.00	0.00	0.00	0.00	1526-1500-6250	Contract Maintenance	0.00	0.00	0.00	0.00	0.00
7,451.07	5,370.00	6,000.00	0.00	1526-1500-6310	Dues	0.00	6,000.00	6,000.00	0.00	0.00
0.00	2,207.37	0.00	0.00	1526-1500-6310	Fees	0.00	1,500.00	1,500.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6330	Equipment	0.00	0.00	0.00	0.00	0.00
298.01	0.00	0.00	0.00	1526-1500-6330	Office Equipment	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6331	Office Furniture	0.00	0.00	0.00	0.00	0.00
57.74	135,300.00	68,000.00	0.00	1526-1500-6331	Computer Software	0.00	87,000.00	87,000.00	0.00	0.00
460.78	27.78	600.00	0.00	1526-1500-6332	Computer Equipment	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6517	Refunds	0.00	0.00	0.00	0.00	0.00
1,026.00	1,950.75	1,500.00	0.00	1526-1500-6531	Equipment Rent	0.00	4,000.00	4,000.00	0.00	0.00
913.20	12.00	1,200.00	0.00	1526-1500-6535	Equipment Maint & Repair	0.00	1,200.00	1,200.00	0.00	0.00
198.40	806.31	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	0.00	0.00	0.00	1526-1500-6538	Building Maint & Repair	0.00	0.00	0.00	0.00	0.00
1,223.41	2,482.31	1,500.00	0.00	1526-1500-6600	Supplies - Office	0.00	4,500.00	4,500.00	0.00	0.00
519.56	499.61	600.00	0.00	1526-1500-6601	Supplies - Other	0.00	700.00	700.00	0.00	0.00
593.11	1,350.45	2,800.00	0.00	1526-1500-6602	Copier Maint & Supplies	0.00	2,800.00	2,800.00	0.00	0.00
72,000.00	67,499.71	90,000.00	0.00	1526-1500-6603	Postage	0.00	110,000.00	110,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6603	Postage - Internal	0.00	0.00	0.00	0.00	0.00
0.00	574.08	0.00	0.00	1526-1500-6604	Publications & Periodicals	0.00	500.00	500.00	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
91,573.92	94,538.10	125,000.00	0.00	1526-1500-6608	Supplies - Resale	0.00	0.00	0.00	0.00	0.00
152.05	0.00	0.00	0.00	1526-1500-6611	Budget Expense	0.00	0.00	0.00	0.00	0.00
0.00	450.00	0.00	0.00	1526-1500-6613	Elect Supplies & Repairs	0.00	0.00	0.00	0.00	0.00
4,473.01	5,069.05	5,000.00	0.00	1526-1500-6700	Travel & Training	0.00	6,000.00	6,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6701	Mgmt Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6702	Staff Travel & Training	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6753	Utilities - Cable TV	0.00	0.00	0.00	0.00	0.00
1,938.73	2,605.53	3,700.00	0.00	1526-1500-6755	Telephone	0.00	3,700.00	3,700.00	0.00	0.00
18.59	337.41	0.00	0.00	1526-1500-6756	Data Service Charges	0.00	0.00	0.00	0.00	0.00
258,581.17	415,554.40	397,150.00	0.00	Material and Services Totals:		0.00	306,650.00	306,650.00	0.00	0.00
				E21	Interdepartmental Charges					
28,060.00	23,515.00	37,501.00	0.00	1526-1500-6990	Internal Services	0.00	38,568.00	38,568.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
7,824.00	7,866.00	7,860.00	0.00	1526-1500-6991	Facility Services	0.00	8,128.00	8,128.00	0.00	0.00
2,744.00	2,779.00	3,000.00	0.00	1526-1500-6992	Tech Maint Hardware Chg	0.00	2,709.00	2,709.00	0.00	0.00
3,325.00	3,500.00	4,067.00	0.00	1526-1500-6993	Tech Maint User Chg	0.00	3,255.00	3,255.00	0.00	0.00
2,142.00	689.00	1,505.00	0.00	1526-1500-6994	Risk Management	0.00	1,470.00	1,470.00	0.00	0.00
4,211.00	3,123.00	2,984.00	0.00	1526-1500-6995	Insurance Liability	0.00	3,079.00	3,079.00	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
663.47	710.14	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	0.00	0.00	0.00	1526-1500-6998	Fees - Internal	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6999	Contract Services - Internal	0.00	0.00	0.00	0.00	0.00
2,165.61	2,229.10	1,500.00	0.00	1526-1500-6999	Office Supplies - Internal	0.00	0.00	0.00	0.00	0.00
2,829.50	3,162.12	4,000.00	0.00	1526-1500-6999	Postage - Internal	0.00	13,000.00	13,000.00	0.00	0.00
133.99	100.00	1,000.00	0.00	1526-1500-6999	Tech Supplies - Internal	0.00	1,000.00	1,000.00	0.00	0.00
0.00	0.00	0.00	0.00	1526-1500-6999	Permits - Internal	0.00	0.00	0.00	0.00	0.00
54,098.57	47,673.36	64,417.00	0.00		Interdepartmental Charges Totals:	0.00	72,209.00	72,209.00	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
838,930.08	1,028,843.85	1,056,767.00	0.00		EXPENDITURES TOTALS:	6.00	918,970.00	918,970.00	0.00	0.00

2016 Actual	2017 Actual	2018 Adopted	2018 Estimated	Account	Description	FTE	2019 Requested	2019 Proposed	2019 Approved	2019 Adopted
838,930.08	1,028,843.85	1,056,767.00	0.00		DEPARTMENT REVENUES	0.00	918,970.00	918,970.00	0.00	0.00
838,930.08	1,028,843.85	1,056,767.00	0.00		DEPARTMENT EXPENSES	6.00	918,970.00	918,970.00	0.00	0.00
0.00	0.00	0.00	0.00		Finance Totals:	(6.00)	0.00	0.00	0.00	0.00
838,930.08	1,028,843.85	1,056,767.00	0.00		FUND REVENUES	0.00	918,970.00	918,970.00	0.00	0.00
838,930.08	1,028,843.85	1,056,767.00	0.00		FUND EXPENSES	6.00	918,970.00	918,970.00	0.00	0.00
0.00	0.00	0.00	0.00		Internal Services Totals:	(6.00)	0.00	0.00	0.00	0.00
838,930.08	1,028,843.85	1,056,767.00	0.00		REPORT REVENUES	0.00	918,970.00	918,970.00	0.00	0.00
838,930.08	1,028,843.85	1,056,767.00	0.00		REPORT EXPENSES	6.00	918,970.00	918,970.00	0.00	0.00
0.00	0.00	0.00	0.00		REPORT TOTALS:	(6.00)	0.00	0.00	0.00	0.00

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