

Board of County Commissioners

Agenda Items Cover Sheet

Date: 12/26/2023
Department: Fiscal Services
Contact: Jenn Neil

Office Use:	
<input type="checkbox"/>	Bid Opening
<input type="checkbox"/>	Public Hearing
<input type="checkbox"/>	Public Meeting
<input type="checkbox"/>	Misc. Reports
<input type="checkbox"/>	Consent Agenda
<input checked="" type="checkbox"/>	New Business
<input type="checkbox"/>	Old Business

The Issue: Supplemental Budget Amendment: 2023-4

1. Recommended Action: Adopt the resolution for 2023-4 Supplemental Budget approving 2023 budget amendments

2. Background: A budget is a living document, a forecast that is constantly evolving as the year progresses. The December supplemental budget amendment is historically called the emergency supplemental. This is the time where more often than not transfers within are requested to adjust for personnel budget changes. This year has shown to be slightly different. For 2 years the BOCC has requested that departments and offices reduce their budgets, many are at bare minimum now. When taking this approach it is expected to have more adjustment requests and needs as unanticipated expense occurs, inflation rises, and/or personnel changes.

3. Alternatives: The BOCC has the ability to not approve any individual request. Should the BOCC choose to do so they would need to provide guidance to each department or office on how to proceed in order to not go over budget between 12/26/23 and 12/31/23. The results of going over budget would likely lead to a SAO audit finding.

4. Fiscal Impact: The County currently has the available cash to be able to accommodate the request. This packet of requests is a sum total of \$458,520 but not all of that is a cash need to cover the request. In 2023 we budgeted COLA in non-departmental as a place holder, I am able to comfortably use \$199,320 of that budget to accommodate some requests. \$75,000 of use of fund balance is actually 0.09\$ (Distressed County Sales Tax), a restricted revenue with a proposed use from the KCPEDA board. \$62,000 is already revenue received but currently unbudgeted. \$122,200 is general fund use of fund balance; of which, \$5,800 is related to the vehicle licensing revenue that has now been determined to be restricted revenue.

With my current proposal this supplemental budget amendment will result in an increase of expense to the 2023 Budget in a total amount of \$270,000

5. References: Exhibit A: Supplemental Budget Summary

KLICKITAT COUNTY

**SUPPLEMENTAL
BUDGET**

2023 - 4: EXHIBIT A

JENN NEIL
FISCAL MANAGER

REPORTS

2023 - 4 Supplemental Budget

- 01 Fiscal Services Department
Change Request List
 - 02 Supplemental Appropriation
Line Item Coding
 - 03 Supplemental Summary
by Fund and Request
 - 04 Elected & Appointed
Change Request Narratives
 - 05 Resolution
Adopting Budget Amendments
 - 06 Notice of Budget Amendments
12/13/23 and 12/20/23
-



Supplemental Budget Request

Clear Form

Print

Department: Commissioners

Date: 12/6/23

Priority: Low Medium High

Previously Yes

BOCC Approval Date:

Resolution #|Verbal:

Approved: No

Requested Action:

Supplemental for Fund 125 Cumulative reserve for \$75,000.00

Justification:

Bingen Water Main CR2-40-14010-5250 C13823 approved in 2023 for \$75,000.00 not in 2023 budget.

Comments (Is this a grant, is there a match, % of match, grant stipulations, etc):

Budgetary Impacts | Outcomes:

Fund	BARS Number and Descriptions	Request Type <small>(On-going, One-time)</small>	Revenue Change	Grant	Expense Change	Fund Balance Change
125	558.91.4194	One Time		<input type="checkbox"/>	\$75,000.00	
125	308000000	Select		<input type="checkbox"/>	<i>gn</i>	75,000
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
Totals			\$ 0		<i>\$75,000.00</i>	\$ 0

Elected/Director Signature



Supplemental Budget Request

Original Form

Print

Department: Commissioners

Date: 12/7/23

Priority: Low Medium High

Previously Yes

BOCC Approval Date:

Resolution # | Verbal:

Approved: No

Requested Action:

Approve the requested supplemental adjustment

Justification:

\$275.00 supplemental due to clerical error.

Comments (Is this a grant, is there a match, % of match, grant stipulations, etc):

\$275.00 supplemental for Historical Preservation grant

Budgetary Impacts | Outcomes:

Fund	BARS Number and Descriptions	Request Type <small>(On-going, One-time)</small>	Revenue Change	Grant	Expense Change	Fund Balance Change
1	571.90.4100	One Time		<input checked="" type="checkbox"/>	275.00	
1	308.00.0000	Select		<input type="checkbox"/>		-275
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
Totals			\$ 0		\$ 0	\$ 0

Elected/Director Signature



Supplemental Budget Request

Original Form

Print

Department: Auditor

Date: 12/7/23

Priority: Low Medium High

Previously Approved: Yes No

BOCC Approval Date:

Resolution # | Verbal:

Requested Action:

Increase revenues & expenditures.

Justification:

There were several unanticipated and/or unbudgeted expenditures, including but not limited to: a m

Comments (Is this a grant, is there a match, % of match, grant stipulations, etc):

mandatory change in our check print software and much needed training for our licensing staff

Budgetary Impacts | Outcomes:

Net zero, revenues and expenditures are increased by the same amount.

Fund	BARS Number and Descriptions	Request Type <small>(On-going, One-time)</small>	Revenue Change	Grant	Expense Change	Fund Balance Change
001	3414800	One Time ▼	-20,000	<input type="checkbox"/>		-20,000
001	514103100	One Time ▼		<input type="checkbox"/>	1,000	1,000
001	514104200	One Time ▼		<input type="checkbox"/>	2,000	2,000
001	514104302	One Time ▼		<input type="checkbox"/>	3,000	4,000
001	514104800	One Time ▼		<input type="checkbox"/>	10,000	10,000
001	514104100	One Time ▼		<input type="checkbox"/>	4,000	4,000
		One Time ▼		<input type="checkbox"/>		
		One Time ▼		<input type="checkbox"/>		
		One Time ▼		<input type="checkbox"/>		
		One Time ▼		<input type="checkbox"/>		
		One Time ▼		<input type="checkbox"/>		
Totals			\$ 0		\$ 0	\$ 0

Heather Jobe

Digitally signed by Heather Jobe
Date: 2023.12.07 19:55:31 -08'00'

Elected/Director Signature



Supplemental Budget Request

Original Form

Print

Department: Auditor

Date: 12/07/2023

Priority: Low Medium High

Previously Approved: Yes No BOCC Approval Date: 11/28/2023

Resolution # | Verbal: 12423

Requested Action:

Approve the requested adjustment to transition Dept of Licensing to the new fund

Justification:

The final pay period in 2023 hits both the 2023 budget and the 2024 budget. When discussing the transition through year end processing with in the Finance Committee, it was advised that in order to make a smooth and complete transition to separate Dept of Licensing from the General Fund

Comments (Is this a grant, is there a match, % of match, grant stipulations, etc) :

SAO has determined that the DOL fees are restricted funds and need to be separated from the General Fund due to the funds having a carry-over balance year over year

Budgetary Impacts | Outcomes:

The General Fund will lose the licensing revenue going forward

Fund	BARS Number and Descriptions	Request Type <small>(On-going, One-time)</small>	Revenue Change	Grant	Expense Change	Fund Balance Change
001	3080000 GF Use of Fund Balance	One Time		<input type="checkbox"/>		-5,800.00
001	597480000 Transfer Out	One Time		<input type="checkbox"/>	5,800.00	
146	397480000 Transfer In	One Time	-5,800.00	<input type="checkbox"/>		
146	514811100 Wages	One Time		<input type="checkbox"/>	5,000.00	
146	514812100 Benefits	One Time		<input type="checkbox"/>	800.00	
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
Totals			-5,800.00		11,600.00	-5,800.00

Heather Jobe
Elected/Director Signature



Supplemental Budget Request

Original Form

Print

Department: Fair

Date: 12/8/2023

Priority: Low Medium High

Previously Approved: Yes No BOCC Approval Date:

Resolution # | Verbal:

Requested Action:

Approve the budget adjustment

Justification:

The fair has been working hard to increase fair attendance over the years. We brought in more revenue than budgeted during the 2023 year and required more expense than originally expected with costs rising due to inflation.

Comments (Is this a grant, is there a match, % of match, grant stipulations, etc) :

Fair brought in \$6,416.67 additional revenue. Fair attendance has been increasing year over year due to our efforts.

Budgetary Impacts | Outcomes:

Zero. Revenue received over budget covers the need for the expense.

Fund	BARS Number and Descriptions	Request Type <small>(On-going, One-time)</small>	Revenue Change	Grant	Expense Change	Fund Balance Change
116	34741 Fair Admissions	One Time	-2000	<input type="checkbox"/>		
116	573704401 Advertising	One Time		<input type="checkbox"/>	2000	
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
Totals			-2,000.00		2,000.00	0.00

Elected/Director Signature



Supplemental Budget Request

Print

Department: 144 Fair Improvement

Date: 12/7/23

Priority: Low Medium High

Previously Approved: Yes No BOCC Approval Date:

Resolution # | Verbal:

Requested Action:

Modify expenditures for Fair Improvement Fund 144

Justification:

Preliminary work (ground prep and engineering) for new barn, continuing into 2024.

Comments (Is this a grant, is there a match, % of match, grant stipulations, etc):

Grant of \$250k, awarded for construction of new barn (funds to be received 2024).

Budgetary Impacts | Outcomes:

Requires use of existing cash within Fair Improvement fund 144.

Fund	BARS Number and Descriptions	Request Type <small>(On-going, One-time)</small>	Revenue Change	Grant	Expense Change	Fund Balance Change
144	594751100	Select		<input type="checkbox"/>	30,000	
144	594752100	Select		<input type="checkbox"/>	10,000	
144	3088100	Select		<input type="checkbox"/>		-40,000
	36111 Investment Interest Earnings			<input type="checkbox"/>		
	Unbudgeted revenue received in investment earnings of \$ 55k. It is Fiscal Mgr's recommendation to use this instead. <i>JN</i>			<input type="checkbox"/>		
				<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
		Select		<input type="checkbox"/>		
Totals			\$ 0		\$ 0	\$ 0

Cynthia Y Bruce
Elected/Director Signature



Supplemental Budget Request

Department: PA: Victim Witness

Date: 12/8/23

Priority: Low Medium High

Previously Yes

BOCC Approval Date:

Resolution # | Verbal:

Approved: No

Requested Action:

Approve the request

Justification:

Due to legislative changes there has been a loss of revenue to this fund. This fund operates at bare minimum as it is. The budget reductions, in addition to the loss of revenue has resulted in a very small margin. Inflation has played a part in required training and other operating expenses. Cost of living adjustments were also directed to not be budgeted in the department.

Comments (Is this a grant, is there a match, % of match, grant stipulations, etc) :

This fund is mostly funded by a state entitlement and court fees.

Budgetary Impacts | Outcomes:

Net zero; budget was set aside in the general fund and is available for adjustments.

Fund	BARS Number and Descriptions	Request Type <small>(On-going, One-time)</small>	Revenue Change	Grant	Expense Change	Fund Balance Change
001	514232101 ND Budget Only	One Time		<input type="checkbox"/>	-5000	
001	597155580 TR/Out 115	One Time		<input type="checkbox"/>	5000	
115	397155580 TR/In 001	One Time	-5000	<input type="checkbox"/>		
115	515701100 Reg Wages	One Time		<input type="checkbox"/>	3000	
115	515704300 Travel	One Time		<input type="checkbox"/>	2000	
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
Totals			-5000		5000	0

[Signature]
 David Quinlan (Dec 8, 2023 15:23 PST)

Elected/Director Signature



Supplemental Budget Request

Clear Form

Print

Department: Sheriff

Date: 12/8/23

Priority: Low Medium High

Previously Approved: Yes No

BOCC Approval Date:

Resolution # | Verbal:

Requested Action:

The Sheriff's Office needs a supplemental infusion of funding to have a 2023 balanced budget

Justification:

Patrol & Jail Overtime increased due to multiple Fires, Double Homicide, & Vacation/Training & Paternity leave. Holiday/Vacation are higher than expected. Patrol fuel, Repairs, and vehicle repairs & Maint were also higher with multiple transmission , steering rack, and radiators. Jail benefits were higher than expected.

Comments (Is this a grant, is there a match, % of match, grant stipulations, etc) :

none

Budgetary Impacts | Outcomes:

We have overhauled our processes for increased oversight for next years budget.

Fund	BARS Number and Descriptions	Request Type <small>(Ongoing, One-time)</small>	Revenue Change	Grant	Expense Change	Fund Balance Change
1	52122 1100	One Time		<input type="checkbox"/>	82000	
1	52122 1200	One Time		<input type="checkbox"/>	30550	
1	52122 1201	One Time		<input type="checkbox"/>	42470	
1	52122 2100	One Time		<input type="checkbox"/>	39300	
1	52122 3200	One Time		<input type="checkbox"/>	29000	
1	52122 4810	Incorrect BARS - use 521224800		<input type="checkbox"/>	6225	
1	52122 4811	One Time		<input type="checkbox"/>	46900	
1	52361 2100	One Time		<input type="checkbox"/>	34000	
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
		One Time		<input type="checkbox"/>		
Totals			0.00		310,445.00	0.00

Elected/Director Signature

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
Klickitat County, Washington**

IN THE MATTER OF SUPPLEMENTAL NO 2023-4)
AMENDING THE 2023 ANNUAL BUDGET) RESOLUTION # _____

WHEREAS, the Board of County Commissioners, meeting in regular session, have it before them the request to consider supplemental appropriations/amendments to the 2023 Budget expenditures for various funds in the sum of \$270,000, and;

WHEREAS, a summary of the supplemental budget appropriations/amendments are below as well as detailed within Exhibit A, attached here, as well as published on the Klickitat County’s Fiscal Services webpage for public view, and;

001 General Fund	\$ 142,200	Auditor, Historical Preservation, and Sheriff
115 Victim Witness	\$ 5,000	Cost of living adjustment and legislative changes
116 Fair	\$ 2,000	Increased revenue
125 Cumulative Reserve	\$ 75,000	KCPEDA Bingen Water Main Project
144 Fair Improvements	\$ 40,000	Increased revenue, prelim work for 2024 project
146 Licensing	\$ 5,800	Transition of Licensing from the General fund

WHEREAS, the details of the supplemental budget actions has been examined by staff and the Klickitat County Board of County Commissioners, and;

WHEREAS, these actions require amendments to the current budget due to unforeseeable events and changes in operating conditions, and;

WHEREAS, the Board of County Commissioners have provided the citizens with the opportunity to provide written comment for or against the proposed budget appropriations; and

NOW, THEREFORE, BE IT RESOLVED, that there is hereby allowed supplemental budget appropriations and amendments for the 2023 Budget for various funds and departments in the sum of \$270,000 and that the County financial records shall be changed to reflect said changes per Exhibit A.

DATED this 26th day of December, 2023.

BOARD OF COUNTY COMMISSIONERS
Klickitat County, Washington

DAN CHRISTOPHER, CHAIRMAN

JACOB ANDERSON, COMMISSIONER

LORI ZOLLER, COMMISSIONER

ATTEST:

Clerk of the Board,
Klickitat County, Washington

EXHIBIT A

FISCAL SERVICES DEPARTMENT

Our mission is to develop and maintain a fiscally sustainable budget that implements the Board of County Commissioner's priorities.

**FOR ADDITIONAL
INFORMATION OR
QUESTIONS ABOUT THE
BUDGET PROCESS
CONTACT:**

JENN NEIL
FISCAL MANAGER

KLICKITAT COUNTY
SERVICES BUILDING
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