

APRIL 2024

# Quarter 1

*Budget Report*



Presented to *Board of County Commissioners*

Presented by *Jenn Neil, Fiscal Manager*



KLICKITAT  
COUNTY



# FISCAL MANAGER SUMMARY

Currently, at this point in the year, the revenues collected although are under target, they are 1% above last year. The most of our property tax is collected during Quarter 2 and Quarter 4.

All funds at a whole are sitting at a net positive cash flow for Quarter 1 but the General Fund had a negative cash flow. In other words, spending more than what was collected.

There are a few budgets that are ones that I am keeping an eye on as the year progresses. At the end of 2023, the Board of County Commissioners asked that I work with the Sheriff's office regarding budget monitoring due to them finishing the year with needing a \$300k emergency supplemental to not go over budget. I am continuing to monitor that budget. Additionally, fund 107 and 135 merged and once the final accounting related to that merger, I will be working through ensuring that budget stays healthy.

# AT A GLANCE

**\$11,309,171**

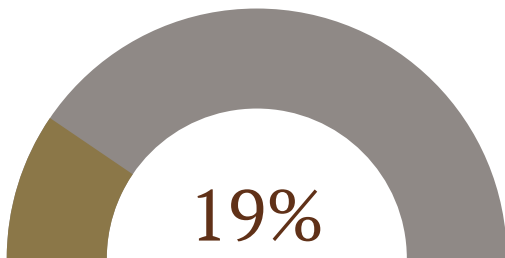
*Total Revenue Received  
(as of 03/31/24)*

**\$10,249,118**

*Total Expense  
(as of 03/31/24)*

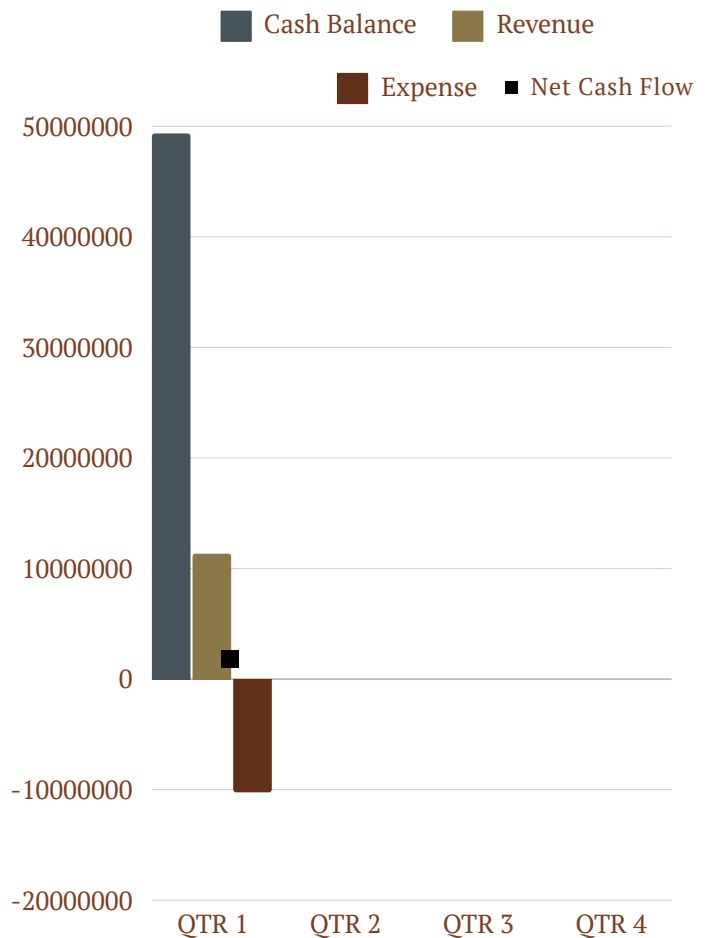
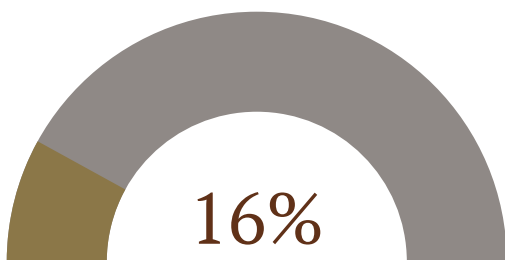
*In Quarter 1, Klickitat County received \$11,309,171 in revenue and expended \$10,249,118. Leaving a net positive cash flow of \$1,060,053.*

## Revenue Received



*19% of revenue collected for the first quarter of the year is higher than 2023 Quarter 1.*

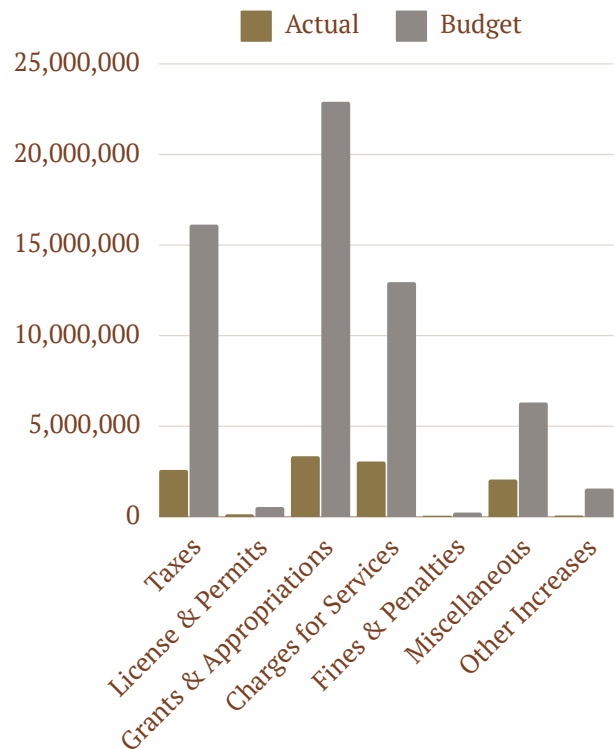
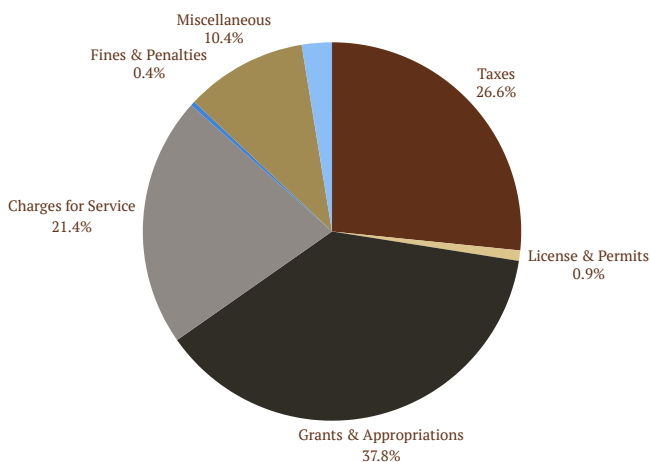
## Expenditures



# REVENUE HIGHLIGHTS

| REVENUE SOURCE                | YTD ACTUAL  | ORIGINAL BUDGET | % OF BUDGET |
|-------------------------------|-------------|-----------------|-------------|
| Property Tax                  | \$1,354,162 | \$10,431,693    | 13%         |
| Landfill                      | \$2,172,025 | \$7,850,610     | 26%         |
| Sales Tax                     | \$1,016,486 | \$4,449,952     | 23%         |
| Real Estate Excise Tax (REET) | \$1,016,486 | \$397,000       | 22%         |
| Interest Earnings             | \$922,744   | \$1,573,040     | 59%         |

## Total Budget Revenue Source



# REVENUE

## Budget to Actual

| Fund Number   Name                 | Quarter 1         | 2024 Original Budget | % of Budget | Cash Q1 Balance   | Cash Q1 Invested |
|------------------------------------|-------------------|----------------------|-------------|-------------------|------------------|
| 001 GENDERAL FUND                  | 3,547,151         | 18,829,432           | 19%         | 8,867,202         |                  |
| 101 ROADS                          | 1,647,026         | 19,347,000           | 9%          | 2,163,818         | 2,000,000        |
| 103 GIS                            | 56,900            | 59,500               | 96%         | 95,401            |                  |
| 104 SENIOR SERVICES                | 843,308           | 2,427,730            | 35%         | 957,853           |                  |
| 107 "911"                          | 54,410            |                      | 0%          | 221,135           |                  |
| 108 Marine Fund                    | 8,551             | 9,000                | 95%         | 18,496            |                  |
| 110 VETERANS RELIEF                | 9,249             | 72,913               | 13%         | 91,734            |                  |
| 111 ELECTION RESERVE               | 115,742           | 453,943              | 25%         | 361,805           |                  |
| 112 FLOOD CONTROL                  | 962               |                      | 0%          | 153,546           |                  |
| 113 TREASURER'S O & M              | 3,602             | 26,700               | 13%         | 104,778           |                  |
| 114 LAW LIBRARY                    | 1,100             | 300                  | 367%        | 71,244            |                  |
| 115 VICTIM/WITNESS                 | 66,344            | 112,164              | 59%         | 51,876            |                  |
| 116 COUNTY FAIR                    | 5,179             | 164,200              | 3%          | 50,707            | 125,000          |
| 117 WEED CONTROL                   | 41,133            | 226,700              | 18%         | 34,763            |                  |
| 118 AUDITOR'S O & M                | 3,502             | 80,164               | 4%          | 461,546           |                  |
| 119 ECONOMIC DEVELOPMENT           | 143,460           | 443,671              | 32%         | 545,647           |                  |
| 122 COUNTY TAX REFUND              |                   |                      |             | 38,001            |                  |
| 123 TOURISM                        | 19,194            | 150,000              | 13%         | 153,841           |                  |
| 124 INVESTIGATIONS                 | 45                | 18,142               | 0%          | 146,870           |                  |
| 125 CUMULATIVE RESERVE             | 222,574           | 1,645,637            | 14%         | 16,412,947        |                  |
| 127 EMERGENCY MANAGEMENT           | 32,217            | 257,259              | 13%         | 55,593            |                  |
| 131 CDBG                           |                   |                      |             | 35,990            |                  |
| 132 NATURAL RESOURCES (Watershed)  | 15,864            | 490,000              | 3%          | 219,063           |                  |
| 133 AFFORDABLE HOUSING             | 12,052            | 100,000              | 12%         | 381,750           |                  |
| 134 Trial Court Improvement Fund   | 3,967             | 35,000               | 11%         | 231,607           |                  |
| 135 Communications                 | 531,816           | 1,940,753            | 27%         | 324,435           |                  |
| 136 Indigent Defense Services      | 22,403            | 60,000               | 37%         | 204,054           |                  |
| 137 Public Health                  | 1,357,234         | 2,079,260            | 65%         | 2,491,128         |                  |
| 139 LANDFILL GAS IMPROVEMENTS      | 70,136            | 1,300,000            | 5%          | 1,540,308         |                  |
| 140 SOLID WASTE                    | 102,500           | 365,984              | 28%         | 153,126           |                  |
| 142 REET ELECTRONIC TECH FUND      | 1,517             | 40,000               | 4%          | 129,949           |                  |
| 144 Fair Improvements              | 7,686             | 950,000              | 1%          | 32,829            | 1,400,000        |
| 145 Behavioral Health              | 319,204           | 1,810,000            | 18%         | 377,578           |                  |
| 146 Licensing                      | 56,354            | 176,150              | 32%         | 12,366            |                  |
| 201 LTD GO BOND FUND               | 634,125           | 1,297,375            | 49%         | 690,633           |                  |
| 303 CAPITAL IMPROVEMENT            | 61,274            | 1,025,000            | 6%          | 680,965           |                  |
| 305 Cap Improvements--Communities  |                   | 1,500,000            | 0%          | 5,629             |                  |
| 306 CAPIMP; Radio System           | 10,766            | 0                    |             | 565,404           |                  |
| 307 CAPIMP; MAJOR                  |                   |                      |             | 167,042           |                  |
| 401 DALLESPORT WASTEWATER SYSTEM   | 34,540            | 842,895              | 4%          | 234,342           |                  |
| 502 VEHICLE RENTAL & REPLACEMENT   | 9,289             | 300,000              | 3%          | 1,696,031         |                  |
| 504 EQUIPMENT RENTAL & REVOLVING   | 1,268,586         | 5,702,500            | 22%         | 1,579,533         | 3,000,000        |
| 505 SENIOR VEHICLE RENTL/REPLACMNT |                   | 531,000              | 0%          | 10,639            |                  |
| <b>Report Final Totals</b>         | <b>11,340,962</b> | <b>64,870,372</b>    |             | <b>42,823,207</b> | <b>6,525,000</b> |



# EXPENSE

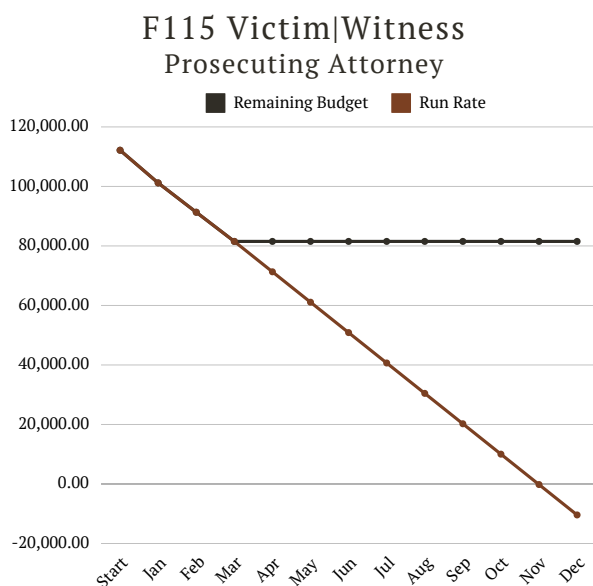
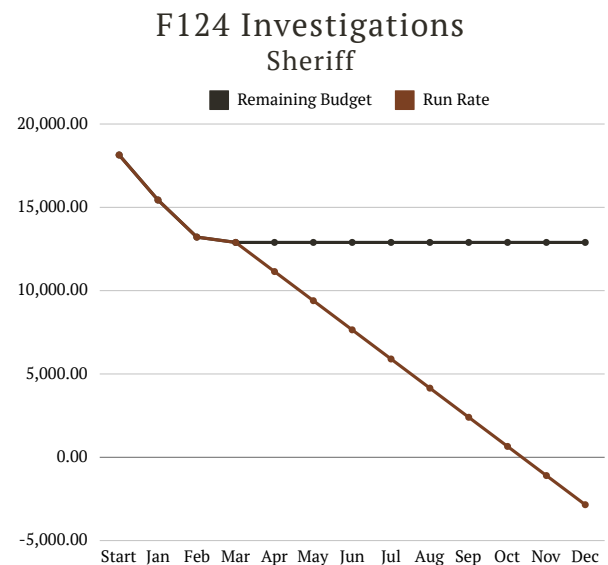
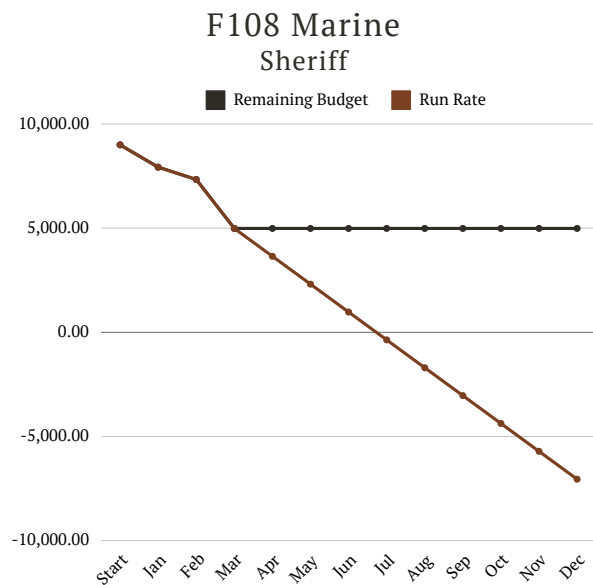
## Budget to Actual

| STATUS | FUND                               | DEPARTMENT                        | QTR 1        | 2024 Original Budget | % of Budget Used | Average Burn Rate | Anticipated Shortfall | Run Rate in Months |
|--------|------------------------------------|-----------------------------------|--------------|----------------------|------------------|-------------------|-----------------------|--------------------|
|        | Report Total                       |                                   | \$10,249,118 | \$64,870,372         |                  |                   | TARGET MONTHS:        | 9                  |
|        | 001 GENERAL FUND                   |                                   | 4,544,015    | 18,829,432           | 24%              | 1,514,672         | 0                     | 9.43               |
|        | 100 RESTRICTED REVENUE FUNDS       |                                   | 4,334,628    | 34,842,170           | 12%              | 1,444,876         | 0                     | 21.11              |
|        | 101 ROADS                          | 0070 Road Dept                    | 1,929,288    | 19,347,000           | 10%              | 643,096           | 0                     | 27.08              |
|        | 103 GIS                            | 0070 Road Dept                    | 2,983        | 59,500               | 5%               | 994               | 0                     | 56.83              |
|        | 104 SENIOR SERVICES                | 0075 Senior Services              | 543,376      | 2,427,730            | 22%              | 181,125           | 0                     | 10.40              |
|        | 107 "911"                          | 0052 Sheriff                      | 7            | 0                    | 0%               | 2                 | 29                    | -3.00              |
|        | 108 Marine Fund                    | 0052 Sheriff                      | 4,013        | 9,000                | 45%              | 1,338             | 7,052                 | 3.73               |
|        | 110 VETERANS RELIEF                | 0003 Auditor                      | 17,194       | 72,913               | 24%              | 5,731             | 0                     | 9.72               |
|        | 111 ELECTION RESERVE               | 0003 Auditor                      | 167,578      | 453,943              | 37%              | 55,859            | 216,370               | 5.13               |
|        | 113 TREASURER'S O & M              | 0018 Treasurer                    | 1,669        | 26,700               | 6%               | 556               | 0                     | 44.98              |
|        | 114 LAW LIBRARY                    | 0017 Superior Court               | 0            | 300                  | 0%               | 0                 | 0                     | 0.00               |
|        | 115 VICTIM/WITNESS                 | 0051 Prosecuting Attorney         | 30,642       | 112,164              | 27%              | 10,214            | 10,403                | 7.98               |
|        | 116 COUNTY FAIR                    | 0077 County Fair                  | 4,277        | 164,200              | 3%               | 1,426             | 0                     | 112.17             |
|        | 117 WEED CONTROL                   | 0078 Weed Control                 | 37,456       | 226,700              | 17%              | 12,485            | 0                     | 15.16              |
|        | 118 AUDITOR'S O & M                | 0003 Auditor                      | 48,284       | 80,164               | 60%              | 16,095            | 112,971               | 1.98               |
|        | 119 ECONOMIC DEVELOPMENT           | 0083 Economic Development         | 71,595       | 443,671              | 16%              | 23,865            | 0                     | 15.59              |
|        | 123 TOURISM                        | 0083 Economic Development         | 33,120       | 150,000              | 22%              | 11,040            | 0                     | 10.59              |
|        | 124 INVESTIGATIONS                 | 0052 Sheriff                      | 5,247        | 18,142               | 29%              | 1,749             | 2,846                 | 7.37               |
|        | 125 CUMULATIVE RESERVE             | 0007 Commissioners                | 33,505       | 1,645,637            | 2%               | 11,168            | 0                     | 144.35             |
|        | 127 EMERGENCY MANAGEMENT           | 0081 Emergency Management         | 15,795       | 257,259              | 6%               | 5,264             | 0                     | 45.87              |
|        |                                    | 0053 Natural Resources            | 32,022       | 490,000              | 7%               | 10,674            | 0                     | 42.91              |
|        | 132 NATURAL RESOURCES (Watershed)  | 0007 Commissioners                | 0            | 100,000              | 0%               | 0                 | 0                     | 0.00               |
|        | 133 AFFORDABLE HOUSING             | 0007 Commissioners                | 0            | 35,000               | 0%               | 0                 | 0                     | 0.00               |
|        | 134 Trial Court Improvement Fund   | 0081 Emergency Management         | 422,107      | 1,940,753            | 22%              | 140,702           | 0                     | 10.79              |
|        | 135 Communications                 | 0017 Superior Court               | -1,290       | 60,000               | -2%              | -430              | 0                     | -142.53            |
|        | 136 Indigent Defense Services      | 0029 Public Health                | 505,047      | 2,079,260            | 24%              | 168,349           | 0                     | 9.35               |
|        | 137 Public Health                  | 0007 Commissioners                | 0            | 1,300,000            | 0%               | 0                 | 0                     | 0.00               |
|        | 139 LANDFILL GAS IMPROVEMENTS      | 0074 Solid Waste Dept             | 59,843       | 365,984              | 16%              | 19,948            | 0                     | 15.35              |
|        | 140 SOLID WASTE                    | 0018 Treasurer                    | 0            | 40,000               | 0%               | 0                 | 0                     | 0.00               |
|        | 142 REET ELECTRONIC TECH FUND      | 0077 County Fair                  | 86,997       | 950,000              | 9%               | 28,999            | 0                     | 29.76              |
|        | 144 Fair Improvements              | 0027 Behavioral Health            | 239,401      | 1,810,000            | 13%              | 79,800            | 0                     | 19.68              |
|        | 145 Behavioral Health              | 0003 Auditor                      | 44,474       | 176,150              | 25%              | 14,825            | 1,745                 | 8.88               |
|        | 146 Licensing                      |                                   | 53,748       |                      |                  |                   |                       |                    |
|        | 200-300 PROJECT FUNDS              |                                   |              | 3,822,375            | 1%               | 17,916            | 0                     | 210.35             |
|        | 201 LTD GO BOND FUND               | 0018 Treasurer                    |              | 1,297,375            | 0%               | 0                 | 0                     | 0.00               |
|        | 303 CAPITAL IMPROVEMENT            | 0007 Commissioners                |              | 1,025,000            | 5%               | 17,316            | 0                     | 56.19              |
|        | 305 Cap Improvements--Communities  | 0007 Commissioners                | 51,949       | 1,500,000            | 0%               | 600               | 0                     | 2497.97            |
|        | 400 -ENTERPRISE FUNDS              |                                   | 1,799        |                      |                  |                   |                       |                    |
|        |                                    |                                   | 112,072      | 842,895              | 13%              | 37,357            | 0                     | 19.56              |
|        | 401 DALLESPOUT WASTEWATER SYSTEM   | 0073 Dallesport Wastewater System | 112,072      | 842,895              | 13%              | 37,357            | 0                     | 19.56              |
|        | 500 MANAGERIAL FUNDS               |                                   | 1,204,654    | 6,533,500            | 18%              | 401,551           | 0                     | 13.27              |
|        | 502 VEHICLE RENTAL & REPLACEMENT   | 0007 Commissioners                |              | 300,000              | 0%               | 0                 | 0                     | 0.00               |
|        | 504 EQUIPMENT RENTAL & REVOLVING   | 0071 Equipment Rental &           | 1,204,654    | 5,702,500            | 21%              | 401,551           | 0                     | 11.20              |
|        | 505 SENIOR VEHICLE RENTL/REPLACMNT | Revolving 0075 Senior Services    |              | 531,000              | 0%               | 0                 | 0                     | 0.00               |



# BURN RATE: RUNWAY

The following are funds trending over target.



The Sheriff's funds, Marine and Investigations are trending to go over budget between July and October if spending continues as it has been.

The Victim | Witness fund is trending to go over, it appears to be due to staffing COLAs.

The Auditor's funds, Election Reserve and Auditors O&M, high percentage of budget used is due to a remodel, GIS mapping, and the ERP upgrade. Most of these are addressed in the upcoming supplemental.

# AT A GLANCE

**\$3,547,151**

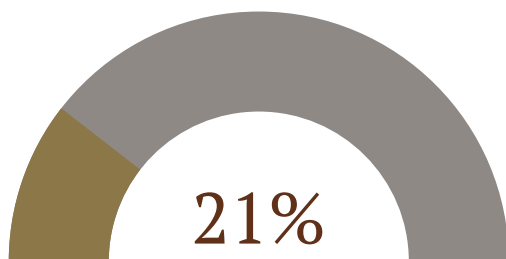
*Total Revenue Received  
(as of 03/31/24)*

**\$4,544,015**

*Total Expense  
(as of 03/31/24)*

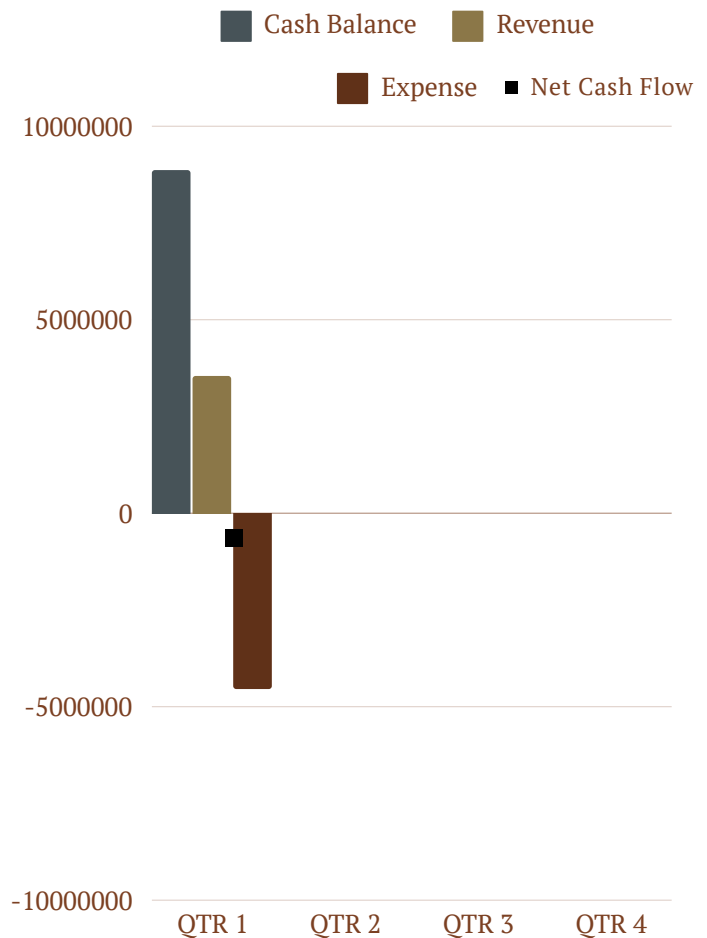
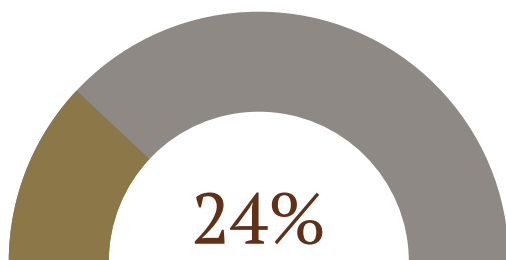
*In Quarter 1, Klickitat County received into the General Fund \$3,547,151 in revenue and expended \$4,544,015. Leaving a net negative cash flow of \$996,864.*

## Revenue



*19% of revenue collected for the first quarter of the year is higher than 2023 Quarter 1.*

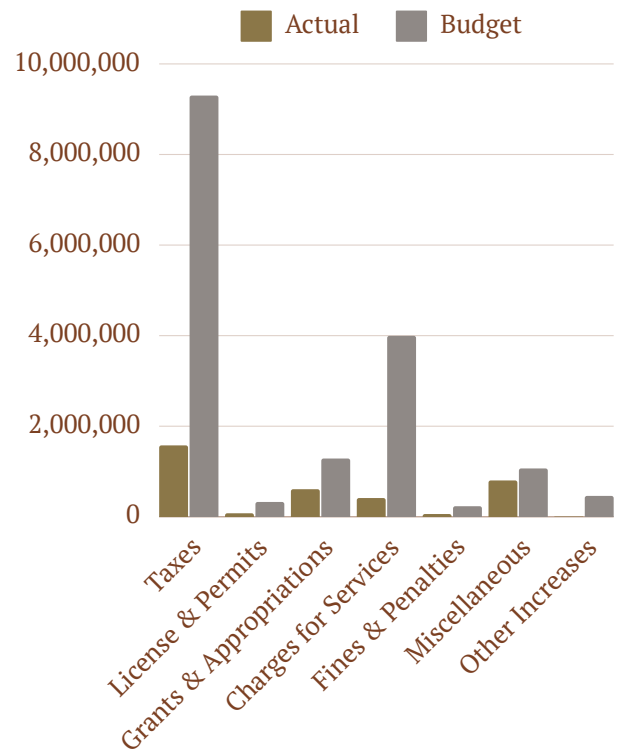
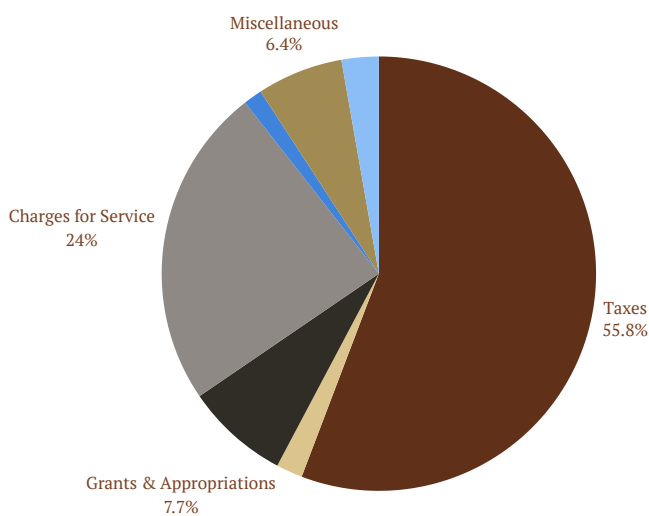
## Expenditures



# REVENUE HIGHLIGHTS

| REVENUE SOURCE          | YTD ACTUAL | ORIGINAL BUDGET | % OF BUDGET |
|-------------------------|------------|-----------------|-------------|
| Property Tax            | \$651,298  | \$5,100,000     | 13%         |
| Landfill                | \$281,546  | \$3,391,590     | 8%          |
| Sales Tax               | \$817,702  | \$3,539,378     | 23%         |
| Grants & Appropriations | \$609,124  | \$1,286,686     | 47%         |
| Interest Earnings       | \$787,954  | \$1,014,500     | 78%         |

## Total Budget Revenue Source



# REVENUE

## Budget to Actual by Department

| DEPARTMENT            | QTR 1     | 2024 ORIGINAL BUDGET | % BUDGET USED |
|-----------------------|-----------|----------------------|---------------|
| Assessor              | 244       | 30,500               | 1%            |
| Auditor               | 13,848    | 152,250              | 9%            |
| Civil Service         | 40        | 200                  | 20%           |
| Clerk                 | 2,344     | 93,988               | 3%            |
| Planning              | 20,577    | 76,000               | 27%           |
| East District Court   | 51,545    | 211,274              | 24%           |
| West District Court   | 17,644    | 127,172              | 14%           |
| Juvenile Court        | 83,298    | 181,815              | 46%           |
| Non-Departmental      | 1,584,335 | 10,036,615           | 16%           |
| Adult Probation       | 15,155    | 119,150              | 13%           |
| Superior Court        | 334       | 7,100                | 5%            |
| Treasurer             | 1,503,175 | 6,521,750            | 23%           |
| Historic Preservation | 835       | 5,300                | 16%           |
| Building Inspection   | 138,697   | 479,785              | 29%           |
| Auditor Non-Dept      | 8,031     | 348,000              | 2%            |
| Building & Grounds    | 6,166     | 50,500               | 12%           |
| Prosecuting Attorney  | 47,816    | 151,633              | 32%           |
| Sheriff               | 53,067    | 236,400              | 23%           |

# EXPENSE

## Budget to Actual by Department

| DEPARTMENT                       | QTR 1     | 2024 ORIGINAL BUDGET | % OF BUDGET USED | BURN RATE | ANTICIPATED BUDGET SHORTFALL | RUN RATE: REMAINING MONTHS |
|----------------------------------|-----------|----------------------|------------------|-----------|------------------------------|----------------------------|
| 001 GENERAL FUND                 | 4,544,015 | 18,829,432           | 24%              | 1,514,672 | 0                            | 9.43                       |
| 0001 WSU Cooperative Extension   | 5,693     | 100,000              | 6%               | 1,898     | 0                            | 49.70                      |
| 0002 Assessor                    | 186,228   | 930,971              | 20%              | 62,076    | 0                            | 12.00                      |
| 0003 Auditor                     | 158,130   | 619,589              | 26%              | 52,710    | 12,930                       | 8.75                       |
| 0004 Board of Equalization       | 356       | 4,245                | 8%               | 119       | 0                            | 32.75                      |
| 0005 Civil Service Commission    | 990       | 15,575               | 6%               | 330       | 0                            | 44.19                      |
| 0006 Clerk                       | 90,592    | 398,595              | 23%              | 30,197    | 0                            | 10.20                      |
| 0007 Commissioners               | 120,162   | 502,258              | 24%              | 40,054    | 0                            | 9.54                       |
| 0008 Planning                    | 106,335   | 513,684              | 21%              | 35,445    | 0                            | 11.49                      |
| 0009 East District Court         | 127,782   | 519,860              | 25%              | 42,594    | 0                            | 9.20                       |
| 0010 West District Court         | 106,336   | 402,107              | 26%              | 35,445    | 23,238                       | 8.34                       |
| 0011 Personnel                   | 95,180    | 385,676              | 25%              | 31,727    | 0                            | 9.16                       |
| 0012 Juvenile Court              | 131,812   | 634,628              | 21%              | 43,937    | 0                            | 11.44                      |
| 0013 LEOFF Disability Board      |           | 105                  | 0%               | 0         | 0                            | 0.00                       |
| 0014 Non-Departmental            | 4,465     | 1,043,346            | 0%               | 1,488     | 0                            | 697.97                     |
| 0015 Probation-Adult             | 137,523   | 473,960              | 29%              | 45,841    | 76,133                       | 7.34                       |
| 0017 Superior Court              | 92,582    | 445,300              | 21%              | 30,861    | 0                            | 11.43                      |
| 0018 Treasurer                   | 138,304   | 569,739              | 24%              | 46,101    | 0                            | 9.36                       |
| 0022 Budget & Technical Services | 649,500   | 1,485,643            | 44%              | 216,500   | 1,112,356                    | 3.86                       |
| 0024 Historic Preservation       |           | 5,300                | 0%               | 0         | 0                            | 0.00                       |
| 0026 Building Inspection         | 149,076   | 575,607              | 26%              | 49,692    | 20,697                       | 8.58                       |
| 0031 Auditor's Non-Departmental  | 38,227    | 261,200              | 15%              | 12,742    | 0                            | 17.50                      |
| 0032 Public Defense              | 104,407   | 361,640              | 29%              | 34,802    | 55,988                       | 7.39                       |
| 0050 Building & Grounds          | 446,484   | 2,053,231            | 22%              | 148,828   | 0                            | 10.80                      |
| 0051 Prosecuting Attorney        | 272,797   | 1,276,969            | 21%              | 90,932    | 0                            | 11.04                      |
| 0052 Sheriff                     | 1,381,053 | 5,250,204            | 26%              | 460,351   | 274,008                      | 8.40                       |

There are a significant number of departments highlighted here that may be above target, but only a couple are ones to keep an eye on. The Auditor, West District Court, and Building Inspection are due to COLAs not being budgeted in their budgets. Public Defense is due to a new contract and has a supplemental request in. Adult Probation is due to a employee pay out.

Budget & Technical Services is always a high percentage used at this time of year due to annual subscriptions for the County being due at the beginning of the year. Additionally, they purchased a server.

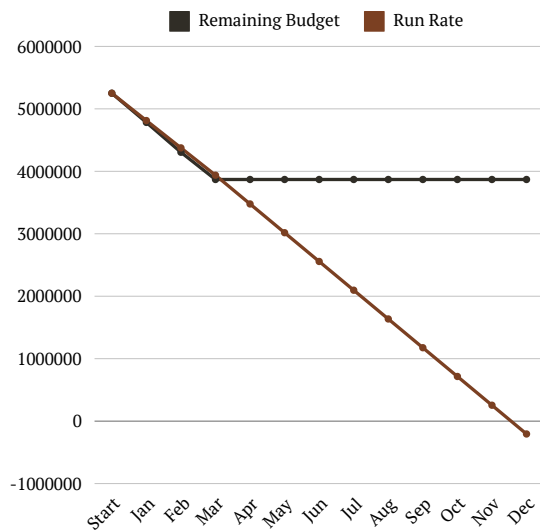
We will be keeping an eye on the Sheriff's budget as the year progresses due to going over budget in December 2023 and that it is already trending to go over budget before the end of the year.



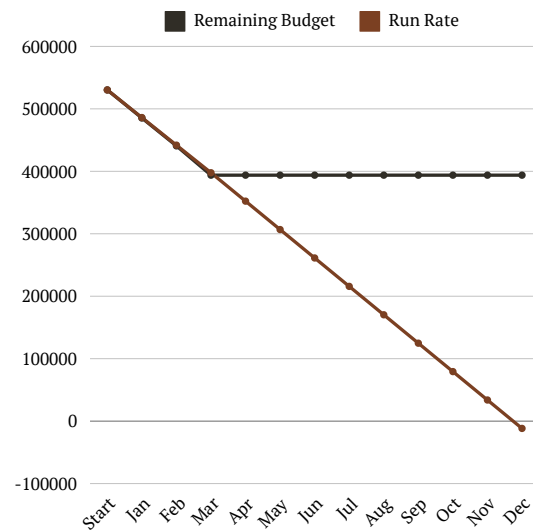
# RUN RATE

The Sheriff's budget is broken down into sub-department budgets. Those sub-departments consist of Administration, Patrol, Jail, Marine, K-9, Range Deputy, Posse, and Marine. The overall budget, administration and patrol are trending to be in the red in the month of December. The jail's portion is trending to be in the red by the beginning of the month of November.

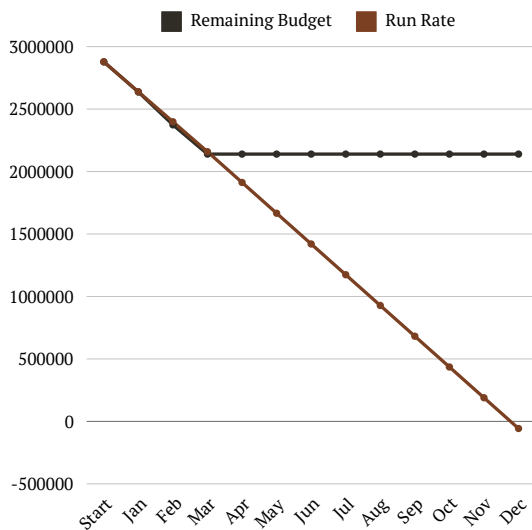
### Sheriff Overall



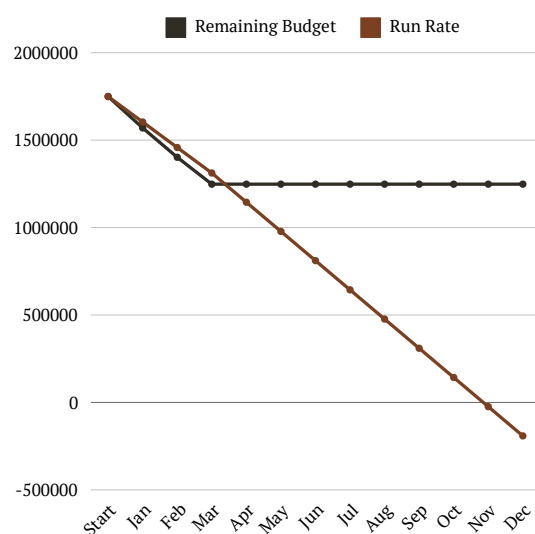
### KCSO: Administration



### KCSO: Patrol



### KCSO: Jail





QUESTIONS?  
CONTACT US.

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KLICKITAT  
COUNTY