

JUNE 2024

Quarter 2

Budget Report



Presented to

Board of County Commissioners

Presented by

Jennifer Neil, Fiscal Manager



Klickitat County



Fiscal Manager Summary

This report provides an overview of the County's financial performance for the year to date, focusing on key revenue and expense trends. As you read through the report, please note that the "target percentage" is a quarterly trending goal, aiming for revenues to meet or exceed the target and for expenses to stay below it. There is a natural ebb and flow to both revenues and expenses throughout the year. Many general fund departments and offices also operate with tight budgets, typically concluding the year near full budget utilization.

Current Financial Position

Revenues:

- At this point in the year, the County's revenues are under target by 10%, with a shortfall of \$797,055 compared to Quarter 2 of the previous year. The primary revenue source impacting this target is grant funding, which constitutes 43% of the entire 2024 County budget. This may not be an underperformance but possibly a project adjustment, regardless, this area significantly influences the overall revenue picture.

Net Positive Cash Flow:

- Despite the revenue shortfall, the County maintains a net positive cash flow of \$2,722,567 year to date for 2024.

Areas of Concern

As budgets become more constrained, it is crucial for departments and offices to closely monitor their financial resources.

Sheriff's Office Budget:

- At the end of 2023, the Board of County Commissioners requested that I collaborate with the Sheriff's Office for budget monitoring. Last year, they required a \$300,000 emergency supplemental to avoid exceeding their budget. I am closely monitoring their spending to provide the Board of County Commissioners with advance notice of an issue.

Cost of Living Adjustments:

- The Board of County Commissioners has implemented a strategic directive regarding Cost of Living Adjustments (COLAs) for this fiscal year. Instead of incorporating COLAs within each department's budget, a separate allocation has been set aside. This allocation will be used to transfer funds to departments that demonstrate a specific need for COLA-related adjustments.

At A Glance

\$27,016,974

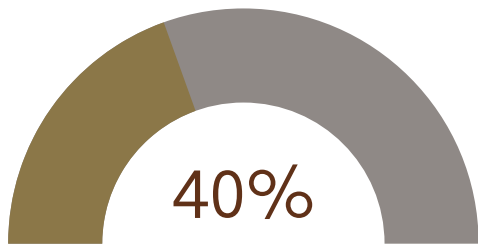
Total Revenue Received
(as of 06/30/24)

\$24,294,407

Total Expense
(as of 06/30/24)

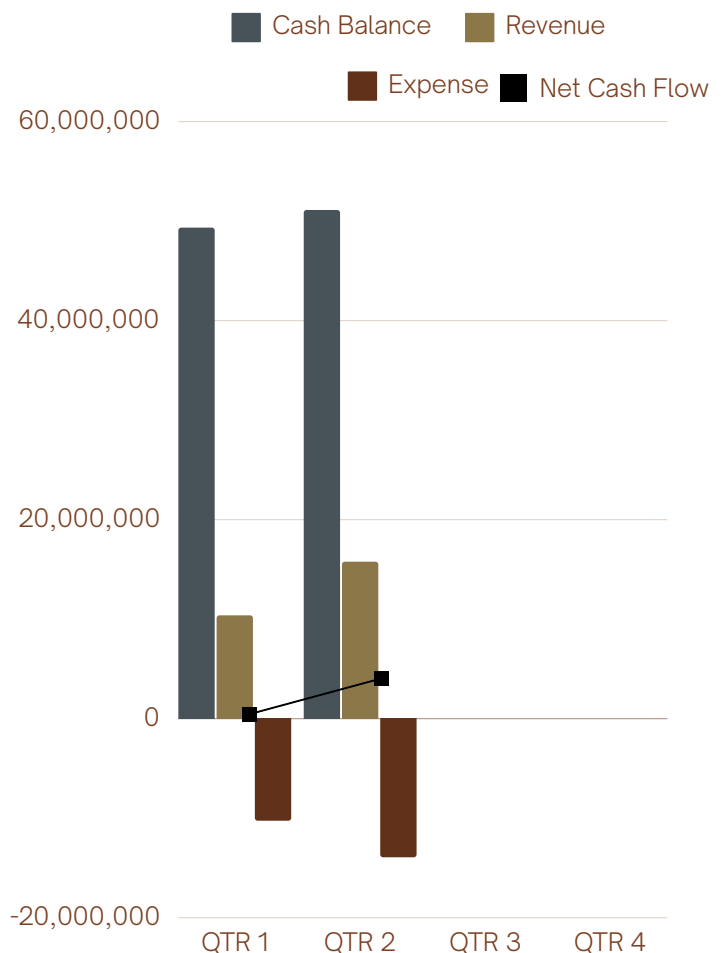
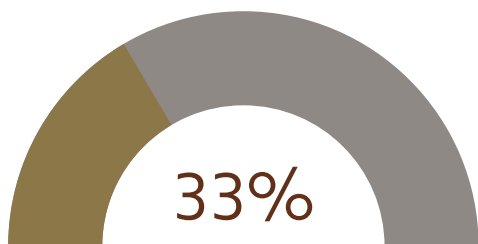
In Quarter 2, Klickitat County received \$15,779,031 in revenue and expended \$13,924,356. Leaving a net positive cash flow of \$1,854,675 for the quarter.

REVENUE RECEIVED



Target of revenue received at this point in the year is 50%. Currently, we are significantly below target overall. This is mostly due to grant revenue not yet received. With that being said we are spending less than we are receiving, ensuring a healthy cash position.

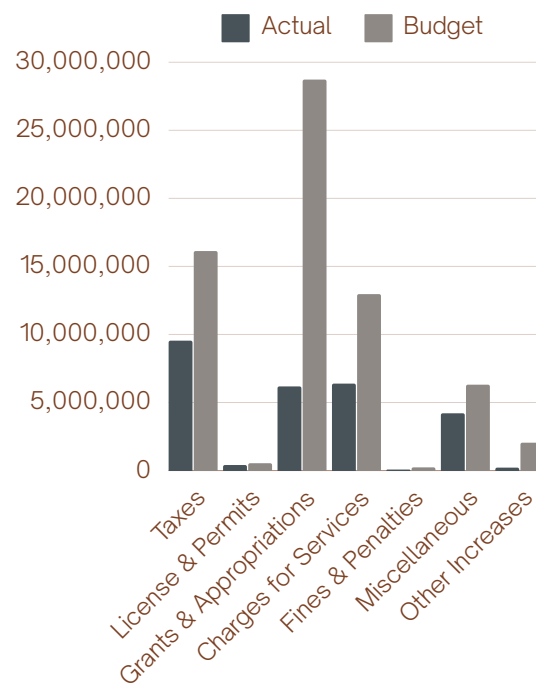
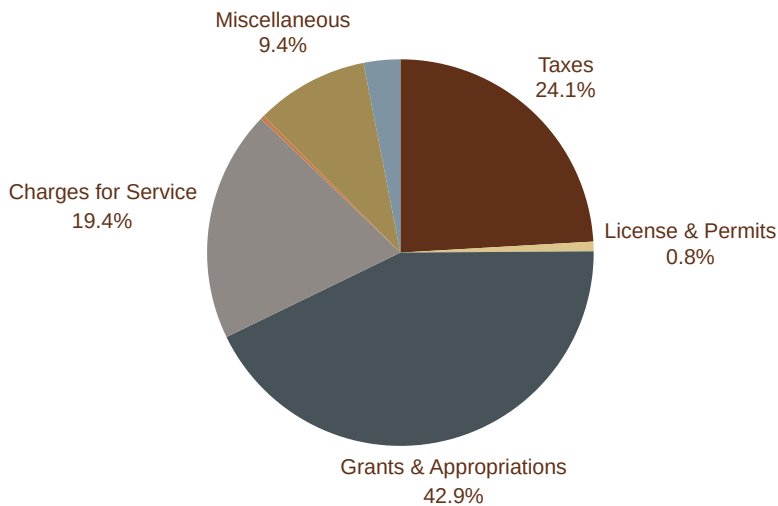
EXPENDITURES



Revenue Highlights

Revenue Source	YTD Actual	Original Budget	% of Budget Used
Property Tax	7,079,734	10,431,693	68%
Landfill	4,472,871	7,850,610	57%
Sales Tax	1,892,879	4,089,378	46%
Motor Vehicle Gas Tax	1,531,139	2,300,000	67%
Real Estate Excise Tax (REET)	264,566	397,000	67%
Interest Earnings	1,970,890	1,573,040	125%

TOTAL BUDGET REVENUE SOURCE



Revenue

BUDGET TO ACTUAL BY REVENUE TYPE

This report provides an overview of the revenues received across all County funds by revenue type. Overall, we have achieved 40% of the expected revenue for this stage of the year. Key areas to monitor include sales tax and excise tax, as these are critical for meeting revenue targets. Grant revenues are predominantly reimbursable. The current figures suggest that either reimbursements have not yet been requested or projects associated with these grants have not been completed.

BASUB	DEPARTMENT	QTR 1	QTR 2	YTD ACTUAL	2424 BUDGET ORIGINAL	2024 BUDGET Amended	% OF BUDGET
		17%	24%				60%
REPORT TOTAL		10,388,034	15,779,021	27,016,974	60,635,697	66,948,400	40%
TAXES		2,587,687	7,085,382	9,544,323	16,128,645	16,128,645	59%
311 GENERAL PROPERTY TAXES		1,354,834	5,724,900	7,074,291	10,431,693	10,431,693	68%
312 TIMBER HARVEST TAXES		63,666	120,367	184,033	550,000	550,000	33%
313 RETAIL SALES & USE TAXES		1,016,486	948,691	1,998,010	4,449,952	4,449,952	45%
317 EXCISE TAXES		85,888	178,678	108,430	397,000	397,000	27%
319 PENALTIES & INT DELINQ T XES		66,813	112,747	179,560	300,000	300,000	60%
LICENSES & PERMITS		140,012	266,418	406,430	538,820	538,820	75%
321 BUSINESS LICENSES & PERMITS	0029 Public Health	22,839	84,115	106,954	111,285	111,285	96%
322 NON-BUSINESS LIC. & PERMITS		117,173	182,303	299,476	427,535	427,535	70%
GRANTS & APPROPRIATIONS		3,367,825	2,952,458	6,181,763	22,910,923	28,727,648	22%
331 DIRECT FEDERAL GRANTS	0078 Weed Control		0	0	30,000	30,000	0%
332 FEDERAL ENTITLEMENTS / IN LIEU		445	109,830	110,275	70,875	70,875	156%
333 INDIRECT FEDERAL GRANTS		253,059	142,496	395,555	7,193,338	10,453,338	4%
334 STATE GRANTS		620,059	1,489,948	2,110,007	10,422,250	12,978,975	16%
335 STATE SHARED REVENUE		387,234	50,130	437,364	300,000	300,000	146%
336 STATE ENTITLEMENTS		1,882,174	891,864	2,774,037	3,704,630	3,704,630	75%
337 Interlocal Agencies		27,011	5,325	28,393	121,123	121,123	23%
338 INTERGOVERNMENTAL SERVICE REV.		197,843	262,866	326,132	1,068,707	1,068,707	31%
CHARGES FOR GOODS & SERVICES		3,162,848	3,230,599	6,388,447	12,953,731	12,963,731	49%
341 GENERAL GOVERNMENT		202,047	298,565	500,612	812,776	812,776	62%
342 PUBLIC SAFETY		23,793	14,571	33,364	147,000	147,000	23%
343 UTILITIES AND ENVIRONMENT		2,282,852	2,300,846	4,583,698	8,326,505	8,336,505	55%
345 ECONOMIC ENVIRONMENT		85,079	115,690	200,769	240,950	240,950	83%
346 MENTAL & PHYSICAL HEALTH		24,472	48,030	72,502	131,300	131,300	55%
347 CULTURE AND RECREATION		2,859	7,158	10,017	62,700	62,700	16%
348 INTERNAL SRV FD SALES		180,228	254,055	434,283	2,580,000	2,580,000	17%
349 OTHER INTFD/INTDEPT CHRGS	0071 Equipment Rental & Revolvi	361,518	191,684	553,202	652,500	652,500	85%
FINES & PENALTIES		61,289	60,984	73,947	233,885	233,635	32%
351 SUP.CRT-FELONY/MISDEMR PENALTY		136	173	196	1,110	1,110	18%
352 CIVIL PENALTIES		409	677	360	1,100	1,100	33%
353 CIVIL INFRACTION PENALTIES		50,067	47,517	50,117	191,925	191,675	26%
354 CIVIL PARKING INFRACT.PENALTY	0010 West District Court	50	20	50	250	250	20%
355 CRIMINAL TRAFFIC MISDEMR FINES		7,165	2,980	10,145	17,700	17,700	57%
356 CRIMINAL NON-TRAFFIC FINES		185	1,776	1,961	1,800	1,800	109%
357 CRIMINAL COSTS		3,277	7,842	11,119	20,000	20,000	56%
MISCELLANEOUS REVENUE		2,079,002	2,174,412	4,207,155	6,309,472	6,309,472	67%
361 INTEREST EARNINGS		946,254	1,024,636	1,970,890	1,573,040	1,573,040	125%
362 RENTS.LEASES & CONCESSIONS		2,020	17,969	19,989	71,831	71,831	28%
365 INT SERV FD MISC REV		718,545	550,421	1,268,966	2,460,000	2,460,000	52%
367 CONT.& DONATION-PRIVATE SOURCE		332,835	429,853	762,688	1,841,100	1,841,100	41%
368 Weed Special Assessment	0078 Weed Control	40,805	103,000	143,805	171,200	171,200	84%
369 OTHER MISC REVENUE		38,543	48,533	40,816	192,301	192,301	21%
OTHER INCREASES IN FUND RESOURCES		-1,010,630	8,767	214,910	1,560,221	2,046,449	11%



Revenue

BUDGET TO ACTUAL BY FUND

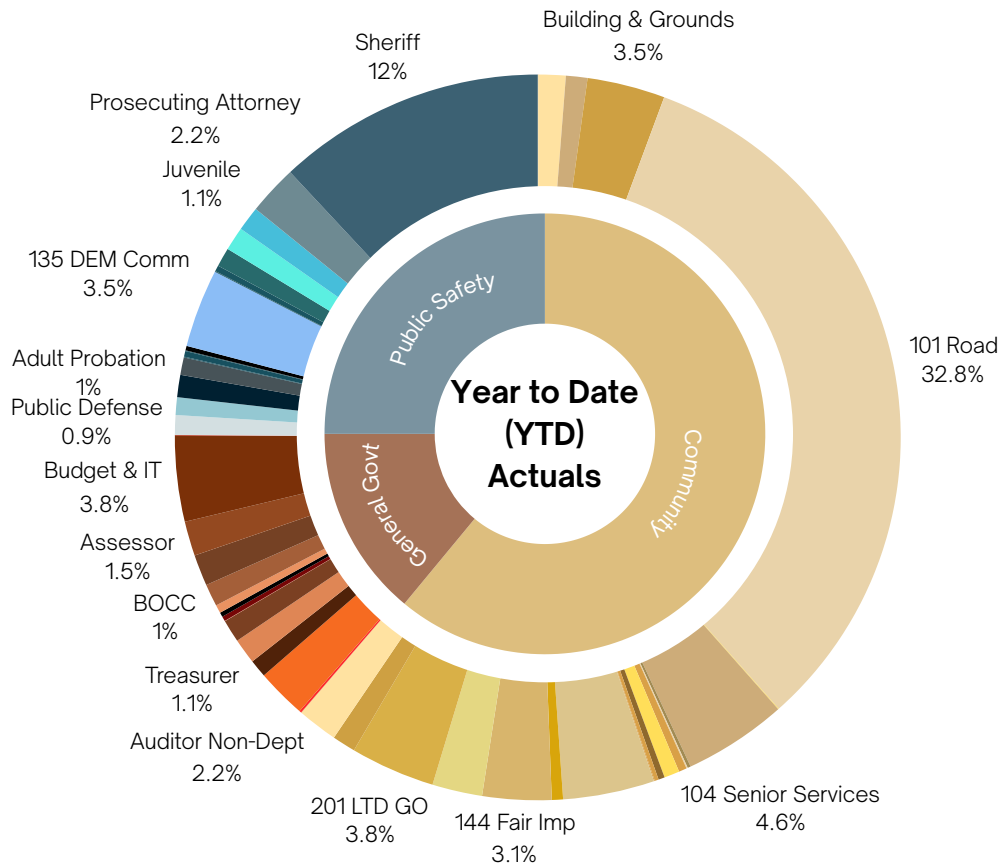
Primary	Quarter 1	Quarter 2	YTD 2024	2024 BUDGET AMENDED	% of Budget	Cash Q2 Balance	Cash Q2 Invested
▼ Total			Sum 26,167,063	Sum 66,948,400		Sum 44,720,827	Sum 6,400,000
001 GENERAL FUND	3,546,965	6,206,665	9,753,630	16,842,029	58%	10,367,780	0
101 ROADS	1,647,026	4,652,887	6,299,913	24,573,250	26%	2,145,307	4,000,000
103 GIS	56,900	238	57,138	49,350	116%	92,303	0
104 SENIOR SERVICES	817,558	484,966	1,302,523	2,349,149	55%	849,197	
107 "911"	54,410	-54,410	0	0		170,522	
108 Marine Fund	8,551	0	8,551	14,000	61%	12,623	
110 VETERANS RELIEF	9,249	38,122	47,371	75,000	63%	112,963	
111 ELECTION RESERVE	115,742	221,679	337,421	453,943	74%	498,472	
112 FLOOD CONTROL	962	0	962	6,705	14%	153,546	
113 TREASURER'S O & M	3,602	1,024	4,626	16,000	29%	104,255	
114 LAW LIBRARY	1,100	1,975	3,075	4,200	73%	73,219	
115 VICTIM/WITNESS	71,344	20,571	91,915	104,460	88%	59,459	
116 COUNTY FAIR	5,179	100,972	106,151	164,200	65%	263,414	
117 WEED CONTROL	41,133	111,669	152,802	226,700	67%	97,134	
118 AUDITOR'S O & M	3,502	6,058	9,560	25,030	38%	63,233	400,000
119 ECONOMIC DEVELOPMENT	143,460	32,645	176,105	630,779	28%	418,018	
122 COUNTY TAX REFUND			0			38,001	
123 TOURISM	19,194	31,721	50,915	150,000	34%	144,701	
124 INVESTIGATIONS	45	60	105	310	34%	144,118	
125 CUMULATIVE RESERVE	222,574	375,854	598,428	2,267,498	26%	16,774,624	0
127 EMERGENCY MANAGEMENT	32,217	23,730	55,947	257,259	22%	46,331	
131 CDBG			0			35,990	
132 NATURAL RESOURCES (Watershed)	15,864	3,826	19,690	490,000	4%	296,283	
133 AFFORDABLE HOUSING	12,052	6,839	18,891	85,000	22%	378,589	
134 Trial Court Improvement Fund	3,967	6,942	10,909	23,000	47%	227,362	
135 Communications	531,816	558,866	1,090,682	1,661,415	66%	565,575	
136 Indigent Defense Services	22,403	0	22,403	22,400	100%	194,054	
137 Public Health	1,325,437	346,560	1,671,997	2,079,260	80%	2,300,766	
139 LANDFILL GAS IMPROVEMENTS	70,136	62,500	132,636	274,000	48%	1,602,808	
140 SOLID WASTE	102,500	114,529	217,029	365,984	59%	191,318	
142 REET ELECTRONIC TECH FUND	1,517	1,897	3,414	9,500	36%	131,845	
144 Fair Improvements	7,686	14,954	22,640	268,000	8%	1,017,736	
145 Behavioral Health	432,802	401,085	833,887	1,860,000	45%	581,056	
146 Licensing	62,154	69,968	132,122	250,000	53%	39,816	
201 LTD GO BOND FUND	718,976	634,125	1,353,101	1,297,375	104%	488,484	
303 CAPITAL IMPROVEMENT	61,274	145,028	206,302	885,000	23%	472,566	
305 Cap Improvements--Communities			0	1,500,000	0%	-85,279	
306 CAPIMP; Radio System	10,766	594	11,360	0		565,468	
307 CAPIMP; MAJOR	-1,206,714	0	-1,206,714	0		167,042	
401 DALLESPORT WASTEWATER SYSTE	110,827	125,352	236,180	1,092,895	22%	185,860	
502 VEHICLE RENTAL & REPLACEMENT	9,289	0	9,289	346,209	3%	1,631,194	
504 EQUIPMENT RENTAL & REVOLVING	1,268,816	1,029,541	2,298,357	5,697,500	40%	1,066,685	2,000,000
505 SENIOR VEHICLE RENTL/REPLACMI	25,750	0	25,750	531,000	5%	36,389	



Expense Highlights

Program Area	YTD Actual	Amended Budget	% of Budget
Community	14,601,571	49,713,505	29%
General Government	3,373,153	8,934,370	38%
Public Safety	6,081,365	12,697,109	48%

EXPENDITURES BY PROGRAM AREA



Expense

BUDGET TO ACTUAL

STATUS	FUND	QTR 1	QTR 2	YTD ACTUAL	2024 ORIGINAL BUDGET	2024 AMENDED BUDGET	% OF BUDGET USED	BURN RATE	ANTICIPATED BUDGET SHORTFALL	RUN RATE: REMAINING MONTHS
	Report Total	10,370,051	13,924,356	24,294,407	64,870,372	72,749,688	33%	67%		
	+ 001 GENERAL FUND	4,563,097	4,782,116	9,345,213	18,829,432	19,339,176	48%	1,557,536	1,962,247	6.42
	- 100 RESTRICTED REVENUE FUNDS	4,531,775	9,002,777	13,534,552	34,842,170	41,655,808	32%	2,255,759	636,493	12.47
	101 ROADS	2,004,224	6,005,206	8,009,430	19,347,000	24,707,000	32%	1,334,905	0	12.51
	103 GIS	2,983	4,369	7,352	59,500	59,500	12%	1,225	0	42.56
	104 SENIOR SERVICES	543,376	582,573	1,125,949	2,427,730	2,427,730	46%	187,658	0	6.94
	107 "911"	7	-7	0	0	0	0%	0	0	N/A
	108 Marine Fund	4,013	4,890	8,902	9,000	9,000	99%	1,484	8,805	0.07
	110 VETERANS RELIEF	17,194	16,664	33,857	72,913	72,913	46%	5,643	0	6.92
	111 ELECTION RESERVE	167,638	79,182	246,820	453,943	567,144	44%	41,137	39,697	7.79
	113 TREASURER'S O & M	1,669	1,547	3,216	26,700	26,700	12%	536	0	43.81
	114 LAW LIBRARY	0	0	0	300	300	0%	0	0	N/A
	115 VICTIM/WITNESS	30,642	30,632	61,274	112,164	112,164	55%	10,212	10,383	4.98
	116 COUNTY FAIR	4,277	10,188	14,465	164,200	164,200	9%	2,411	0	62.11
	117 WEED CONTROL	37,456	49,035	86,491	226,700	226,700	38%	14,415	0	9.73
	118 AUDITOR'S O & M	48,284	3,863	52,147	80,164	80,164	65%	8,691	24,129	3.22
	119 ECONOMIC DEVELOPMENT	71,595	95,679	167,273	443,671	650,396	26%	27,879	0	17.33
	123 TOURISM	33,120	35,330	68,450	150,000	177,000	39%	11,408	0	9.51
	124 INVESTIGATIONS	5,247	2,880	8,127	18,142	18,142	45%	1,354	0	7.39
	125 CUMULATIVE RESERVE	33,505	15,595	49,100	1,645,637	1,881,865	3%	8,183	0	223.96
	127 EMERGENCY MANAGEMENT	15,793	33,067	48,860	257,259	257,259	19%	8,143	0	25.59
	132 NATURAL RESOURCES (Watershed)	32,022	10,598	42,620	490,000	490,000	9%	7,103	0	62.98
	133 AFFORDABLE HOUSING	0	10,000	10,000	100,000	100,000	10%	1,667	0	54.00
	134 Trial Court Improvement Fund	5580	9,966	15,545	35,000	35,000	44%	2,591	0	7.51
	135 Communications	423,149	428,344	851,493	1,940,753	2,011,237	42%	141,915	0	8.17
	136 Indigent Defense Services	-1,290	10,000	8,710	60,000	60,000	15%	1,452	0	35.33
	137 Public Health	506,980	488,252	995,231	2,079,260	2,079,260	48%	165,872	0	6.54
	138 Public Health - DDA	113,598		113,598	0	0	0%	18,933		-6.00
	139 LANDFILL GAS IMPROVEMENTS	0	0	0	1,300,000	1,550,000	0%	0	0	N/A
	140 SOLID WASTE	59,843	61,423	121,266	365,984	365,984	33%	20,211	0	12.11
	142 REET ELECTRONIC TECH FUND	0	0	0	40,000	40,000	0%	0	0	N/A
	144 Fair Improvements	86,997	663,513	750,510	950,000	1,500,000	50%	125,085	551,020	5.99
	145 Behavioral Health	239,401	305,161	544,562	1,810,000	1,810,000	30%	90,760	0	13.94
	146 Licensing	44,474	44,830	89,304	176,150	176,150	51%	14,884	2,458	5.83
	- 200-300 PROJECT FUNDS	156,900	1,545,587	1,702,487	3,822,375	3,851,500	44%	283,748	0	7.57
	201 LTD GO BOND FUND		921,125	921,125	1,297,375	1,326,500	69%	0	0	N/A
	303 CAPITAL IMPROVEMENT	70,250	371,942	442,192	1,025,000	1,025,000	43%	73,699	0	7.91
	305 Cap Improvements--Communities	1,799	251,990	253,789	1,500,000	1,500,000	17%	42,298	0	29.46
	306 CAPIMP, Radio		531	531	0	0	0%	88		-6.00
	307 CAPIMP, Major Projects	84,851		84,851	0	0	0%	14,142		-6.00
	- 400 -ENTERPRISE FUNDS	112,072	110,701	222,773	842,895	1,369,704	16%	37,129	0	30.89
	401 DALLESFORT WASTEWATER SYSTEM	112,072	110,701	222,773	842,895	1,369,704	16%	37,129	0	30.89
	- 500 MANAGERIAL FUNDS	1,204,654	-1,516,294	-311,640	6,533,500	6,533,500	-5%	-51,940	0	-131.79
	502 VEHICLE RENTAL & REPLACEMENT		64,837	64,837	300,000	300,000	22%	10,806	0	21.76
	504 EQUIPMENT RENTAL & REVOLVING	1,204,654	-1,581,131	-376,477	5,702,500	5,702,500	-7%	-62,746	0	-96.88
	505 SENIOR VEHICLE RENTL/REPLACMNT		0	0	531,000	531,000	0%	0	0	N/A



At A Glance

\$9,753,207

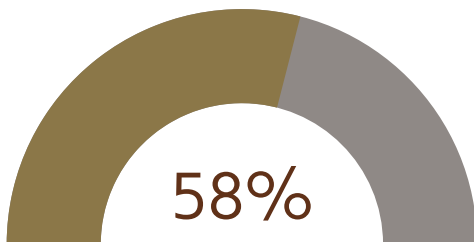
Total Revenue Received
(as of 06/30/24)

\$9,345,213

Total Expense
(as of 06/30/24)

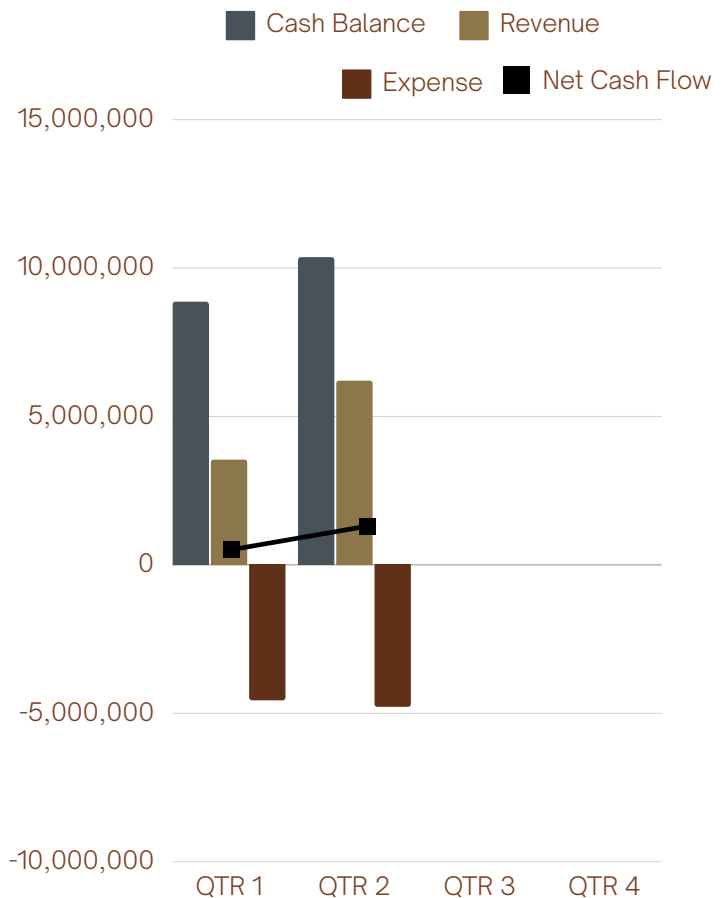
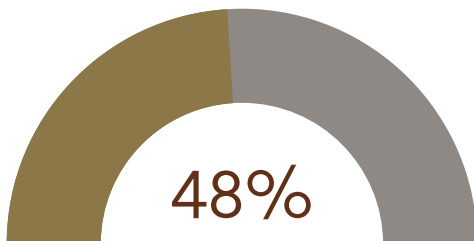
In Quarter 2, Klickitat County received into the General Fund \$6,206,665 in revenue and expended \$4,782,116. Leaving a net negative cash flow of \$1,424,549 for the quarter.

REVENUE



Although as a whole, revenue is above target, there are a few areas to keep an eye on. Sales tax is 4% below target, excise tax is 9% below target, and public safety services are 19% below target.

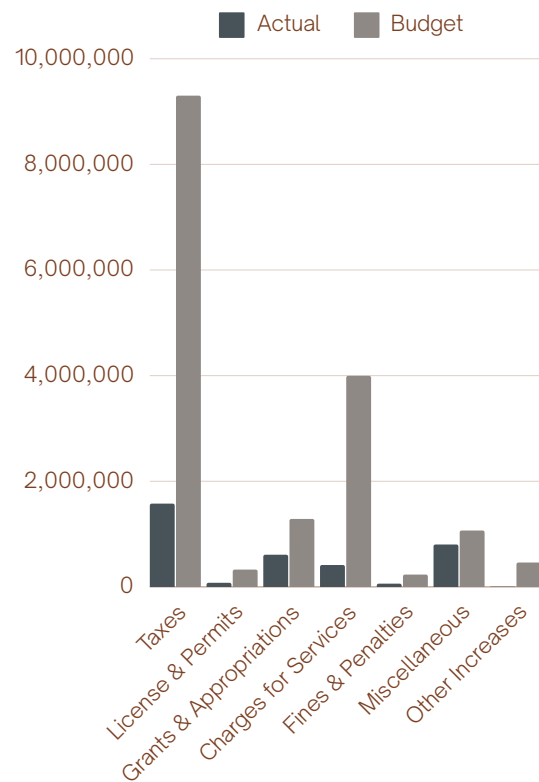
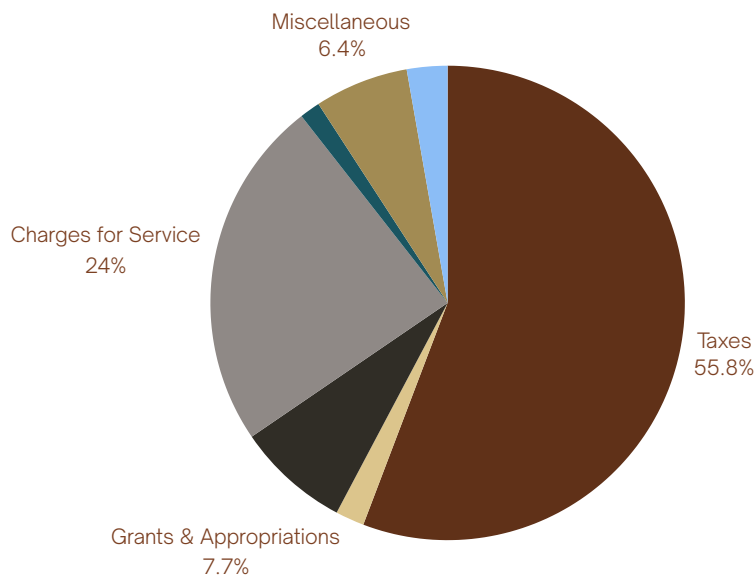
EXPENDITURES



Revenue Highlights

Revenue Source	YTD Actual	Original Budget	% of Budget Used
Property Tax	3,409,723	5,100,000	67%
Landfill	1,039,428	3,391,590	31%
Sales Tax	1,641,650	3,539,378	46%
Grants & Appropriations	898,038	1,286,686	70%
Interest Earnings	1,737,605	1,014,500	171%

TOTAL GENERAL FUND BUDGET REVENUE SOURCE



Revenue

BUDGET TO ACTUAL BY DEPARTMENT

Department Office	Q1 Actual	Q2 Actual	YTD Actual	2024 Amended Budget	% of Budget Used
▼ Total	Sum 3,546,965	Sum 6,206,665	Sum 9,753,630	Sum 16,842,029	
0002 Assessor	244	26	270	30,500	1%
0003 Auditor	13,848	9,913	23,761	152,250	16%
0005 Civil Service Commission	40	60	100	200	50%
0006 Clerk	2,344	22,655	24,999	93,988	27%
0008 Planning	20,577	28,741	49,318	76,000	65%
0009 East District Court	51,545	58,215	109,760	211,274	52%
0010 West District Court	17,644	37,927	55,571	127,172	44%
0012 Juvenile Court	83,298	46,017	129,314	181,815	71%
0014 Non-Departmental	1,584,335	1,808,117	3,392,452	7,883,468	43%
0015 Probation-Adult	15,155	14,134	29,288	119,150	25%
0017 Superior Court	334	1,207	1,541	7,100	22%
0018 Treasurer	1,503,175	3,835,422	5,338,597	6,521,750	82%
0024 Historic Preservation	835	981	1,816	5,300	34%
0026 Building Inspection	138,697	192,934	331,632	479,785	69%
0031 Auditor's Non-Departmental	8,031	1,007	9,038	513,744	2%
0050 Building & Grounds	5,981	12,440	18,421	50,500	36%
0051 Prosecuting Attorney	47,816	27,414	75,230	151,633	50%
0052 Sheriff	53,067	109,456	162,523	236,400	69%

While the overall performance of the General Fund revenues appears favorable, certain outliers are impacting the aggregate results.

Sheriff's Department Revenues

The Sheriff's Department revenues exceed projections primarily due to a \$60,000 donation allocated specifically for the K-9 unit, restricting its use to this program. Excluding this donation, the Sheriff's revenue stands at 43% of the target. There is also a notable unbilled and/or uncollected revenue amounting to \$24,947 for 2024 and \$40,000 for 2023, both related to jail services.

Auditor's Office Non-Departmental Revenues

The budgeted revenues for the Auditor's Non-Departmental category are mischaracterized as new income, when, in fact, they are transfers from another fund. Furthermore, filing and recording fees are currently 20% below the expected target, influenced by a \$1,857 refund due to delayed recording fees. These underperforming fees align with the lower-than-expected real estate excise tax revenues.

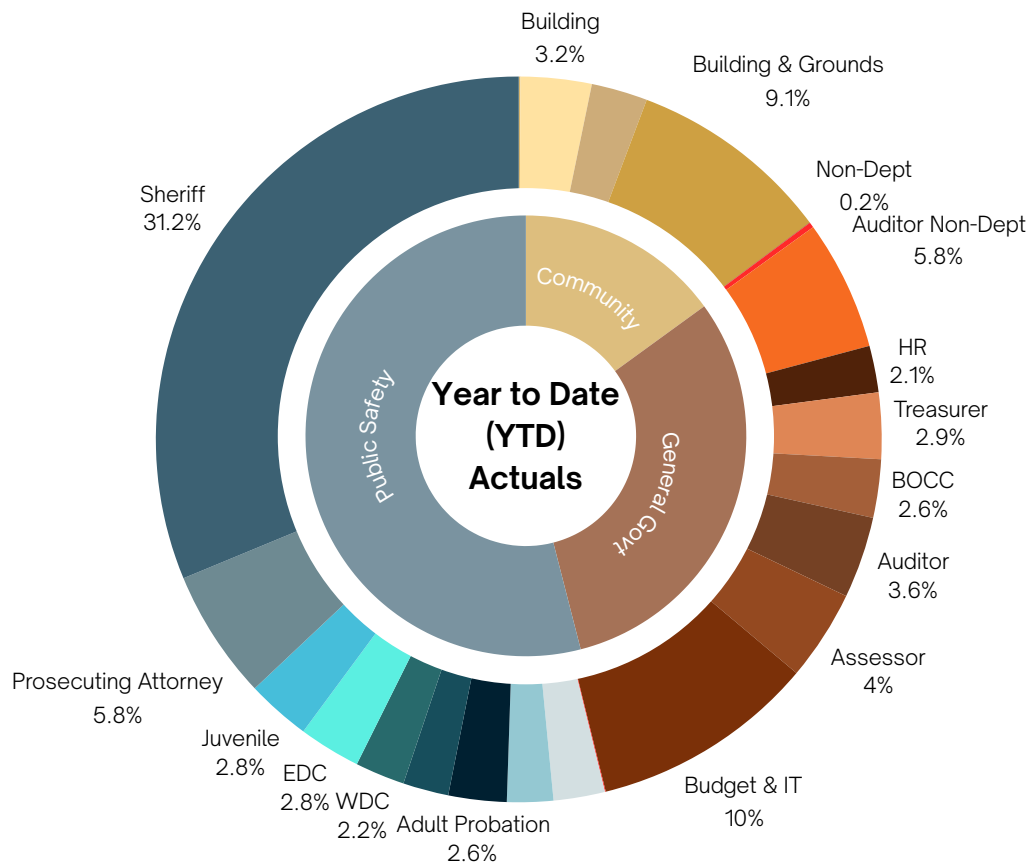
Building Inspection Revenues

The Building Inspection division is performing above expectations. Permit fee revenues have surpassed the target by 7%, and plan review fees have reached 92% of the budget, indicating a performance of 42% above the target.

Expense Highlights

Program Area	YTD Actual	Original Budget	% of Budget
Community	1,383,486	3,247,822	43%
General Government	2,932,566	6,162,347	48%
Public Safety	5,029,162	9,929,007	51%

GENERAL FUND BY PROGRAM AREA



Expense

BUDGET TO ACTUAL BY DEPARTMENT

General Fund	STATUS	DEPARTMENT	QTR 1	QTR 2	YTD ACTUAL	2024 ORIGINAL BUDGET	2024 AMENDED BUDGET	% OF BUDGET USED	BURN RATE	ANTICIPATED BUDGET SHORTFALL	RUN RATE- REMAINING MONTHS
▼ Total					Sum	Sum	Sum			Sum	
					9,345,213	18,829,432	19,339,176			1,962,247	
	✓	0001 WSU Cooperative Extension	5,693	818	6,511	100,000	100,000	7%	1,085	0	86.16
	✓	0002 Assessor	186,228	190,342	376,570	930,971	930,971	40%	62,762	0	8.83
	✗	0003 Auditor	158,130	181,432	339,562	619,589	619,589	55%	56,594	59,534	4.95
	✓	0004 Board of Equalization	356	978	1,334	4,245	4,245	31%	222	0	13.09
	✓	0005 Civil Service Commission	990	2,450	3,440	15,575	15,575	22%	573	0	21.17
	⚠	0006 Clerk	90,592	99,380	189,972	398,595	398,595	48%	31,662	0	6.59
	⚠	0007 Commissioners	121,753	121,080	242,833	502,258	502,258	48%	40,472	0	6.41
	⚠	0008 Planning	106,335	127,472	233,807	513,684	513,684	46%	38,968	0	7.18
	⚠	0009 East District Court	127,782	129,760	257,542	519,860	519,860	50%	42,924	0	6.11
	✗	0010 West District Court	106,336	100,492	206,829	402,107	402,107	51%	34,471	11,550	5.66
	⚠	0011 Personnel	95,180	98,594	193,774	385,676	385,676	50%	32,296	1,873	5.94
	✓	0012 Juvenile Court	131,812	134,429	266,241	634,628	634,628	42%	44,374	0	8.30
	✓	0013 LEOFF Disability Board			0	105	105	0%	0	0	N/A
	✓	0014 Non-Departmental	15,265	6,848	22,113	1,043,346	1,043,346	2%	3,685	0	277.10
	✗	0015 Probation-Adult	137,523	104,474	241,997	473,960	473,960	51%	40,333	10,034	5.75
	⚠	0017 Superior Court	92,582	99,456	192,038	445,300	445,300	43%	32,006	0	7.91
	⚠	0018 Treasurer	138,304	137,221	275,525	569,739	569,739	48%	45,921	0	6.41
	✗	0022 Budget & Technical Services	649,500	286,348	935,848	1,485,643	1,485,643	63%	155,975	386,052	3.52
	✓	0024 Historic Preservation		105	105	5,300	5,300	2%	18	0	296.86
	✗	0026 Building Inspection	149,076	146,325	295,401	575,607	575,607	51%	49,233	15,195	5.69
	✗	0031 Auditor's Non-Departmental	38,227	503,340	541,567	261,200	605,200	89%	90,261	821,934	0.70
	✗	0032 Public Defense	104,407	109,383	213,790	361,640	397,184	54%	35,632	65,939	5.15
	✓	0050 Building & Grounds	449,361	398,301	847,662	2,053,231	2,053,231	41%	141,277	0	8.53
	✓	0051 Prosecuting Attorney	272,797	267,786	540,583	1,276,969	1,276,969	42%	90,097	0	8.17
	✗	0052 Sheriff	1,384,866	1,535,304	2,920,170	5,250,204	5,380,404	54%	486,695	590,136	5.05

Many general fund departments and offices are operating with a very lean budget. The Board of County Commissioners instructed all departments and offices to prepare their budgets without accounting for Cost of Living Adjustments (COLA), although COLA is provided to all employees. These adjustments are budgeted in the Non-Departmental category and can be transferred to departments and offices as needed.

The **monthly burn rate** is determined by calculating the current average monthly actual expenses of each department or office. If departments and offices maintain their spending patterns from the first half of the year, we can project the anticipated budget shortfall and run rate. The **run rate** reflects the remaining months of the budget that the department or office can sustain at the current burn rate.

Currently, there are eight departments and offices exceeding their budget targets. However, two of these are not concerning: Budget & IT and Auditor’s Non-Departmental.

- **Budget & IT:** The IT budget includes front-loaded expenses, meaning that many high-cost and one-time expenses occur in the first quarter of the year, requiring a few quarters to stabilize.
- **Auditor’s Non-Departmental:** This budget is being used for the ERP transition payments, which are made in lump sums as they arise. The supplemental process is being utilized to adjust the budget accordingly to meet these payment needs.



Sheriff

The Board of County Commissioners has instructed Fiscal Services to closely monitor the Sheriff's budget throughout the year, following an unexpected shortfall of over \$300,000 in 2023. Further detailed analysis is available for the Board in this [Smartsheet Dashboard](#).

When comparing the financial data across these years, a few factors must be considered:

Staffing Level Changes:

Staffing levels underwent changes in 2022, affecting the overall budget and expenditure patterns. These adjustments must be factored into any year-to-year financial comparisons.

K-9 Program Compensation:

The K-9 handler receives an additional salary increment for their specialized role, which also results in a corresponding increase in benefits. However, these costs are currently not being correctly accounted for under the K-9 program within the financial system. Proper allocation and tracking of these expenses are necessary to ensure accurate financial reporting and budgeting for the K-9 program.

Account Name	2024 YTD Actual	Original Budget	Amended Budget	Remaining Budget	% of Budget Used	Monthly Burn Rate	Anticipated Budget Shortfall	Run Rate: Remaining Months
Sheriff Sub Department Totals								
Administration	\$270,107	530,281	530,281	260,174	51%	45,018	9,932	5.78
Patrol	\$1,574,973	2,878,311	2,924,563	1,349,590	54%	262,496	225,383	5.14
Jail	\$1,064,800	1,749,199	1,833,147	768,347	58%	177,467	296,452	4.33
Range	\$1,473	73,713	73,713	72,240	2%	246	0	294.20
K-9 Unit	\$791	2,150	2,150	1,359	37%	132	0	10.30
Marine	\$5,308	5,450	5,450	142	97%	885	5,165	0.16
Posse	\$2,719	11,100	11,100	8,381	24%	453	0	18.50
Expense Budget Totals	2,920,170	5,250,204	5,380,404	2,460,234	56%	486,695	590,136	5
Salaries & Wages	\$1,656,240	\$2,968,516	3,014,768	1,358,528	56%	\$276,040	297,712	4.92
+ ADMIN	\$201,809	\$388,066	388,066	186,257	52%	33,635	15,553	5.54
+ PATROL	\$919,597	\$1,566,100	1,612,352	692,755	59%	153,266	226,843	4.52
+ JAIL	\$532,822	\$979,223	979,223	446,401	54%	88,804	86,420	5.03
+ RANGE	\$660	\$33,127	33,127	32,467	2%	110	0	295.21
+ MARINE	\$1,352	\$2,000	2,000	648	68%	225	704	2.88
Personnel Benefits	\$674,091	\$1,199,650	1,199,650	525,559	56%	\$112,348	148,531	4.68
+ ADMIN	\$59,443	\$119,000	119,000	59,557	50%	9,907	0	6.01
+ PATROL	\$360,316	\$603,000	603,000	242,684	60%	60,053	117,632	4.04
+ JAIL	\$250,833	\$449,500	449,500	198,667	56%	41,805	52,166	4.75
+ RANGE	\$207	\$18,000	18,000	17,793	1%	34	0	516.72
+ MARINE	\$1,128	\$550	550	-578	205%	188	1,706	-3.07
+ POSSE	\$2,165	\$9,600	9,600	7,435	23%	361	0	20.61
Other Services & Charges	\$589,839	\$1,082,038	1,165,986	576,147	55%	98,307	13,693	5.86
+ ADMIN	\$8,855	\$23,215	23,215	14,360	38%	1,476	0	9.73
+ PATROL	\$295,060	\$709,211	709,211	414,151	42%	49,177	0	8.42
+ JAIL	\$281,145	\$320,476	404,424	123,279	88%	46,858	157,866	2.63
+ RANGE	\$607	\$22,586	22,586	21,979	3%	101	0	217.34
+ K-9	\$791	\$2,150	2,150	1,359	37%	132	0	10.30
+ MARINE	\$2,828	\$2,900	2,900	72	98%	471	2,755	0.15
+ POSSE	\$554	\$1,500	1,500	946	37%	92	0	10.24



Sheriff

YEAR OVER YEAR COMPARISON: 2021 - 2024

Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 YTD Actual	Original Budget ①	Amended Budget
Sheriff Sub Department Totals						
Administration	\$445,137	\$430,002	\$696,735	\$270,107	530,281	530,281
Patrol	\$2,989,286	\$3,066,939	\$3,082,971	\$1,574,973	2,878,311	2,924,563
Jail	\$1,760,137	\$1,698,321	\$1,774,740	\$1,064,800	1,749,199	1,833,147
Range	\$109,251	\$77,259	\$32,892	\$1,473	73,713	73,713
K-9 Unit	\$3,057	\$2,288	\$1,814	\$791	2,150	2,150
Marine	\$11,420	\$777	\$3,303	\$5,308	5,450	5,450
Posse	\$11,301	\$7,782	\$11,637	\$2,719	11,100	11,100
Expense Budget Totals	5,329,589	5,283,368	5,604,092	2,920,170	5,250,204	5,380,404
Salaries & Wages	\$2,834,958	\$2,897,772	\$3,106,504	\$1,656,240	\$2,968,516	3,014,768
+ ADMIN	\$329,621	\$306,653	374,194	\$201,809	\$388,066	388,066
+ PATROL	\$1,507,286	\$1,621,342	1,675,548	\$919,597	\$1,566,100	1,612,352
+ JAIL	\$947,230	\$943,929	1,044,202	\$532,822	\$979,223	979,223
+ RANGE	\$48,927	\$25,848	12,431	\$660	\$33,127	33,127
+ MARINE	\$1,894	\$0	129	\$1,352	\$2,000	2,000
Personnel Benefits	\$1,139,854	\$1,154,031	\$1,289,539	\$674,091	\$1,199,650	1,199,650
+ ADMIN	\$102,454	\$93,248	111,110	\$59,443	\$119,000	119,000
+ PATROL	\$563,781	\$626,350	676,787	\$360,316	\$603,000	603,000
+ JAIL	\$436,936	\$410,888	477,954	\$250,833	\$449,500	449,500
+ RANGE	\$29,571	\$23,545	12,294	\$207	\$18,000	18,000
+ MARINE	\$107	\$0	0	\$1,128	\$550	550
+ POSSE	\$7,005	\$0	11,394	\$2,165	\$9,600	9,600
Other Services & Charges	\$1,354,777	\$1,231,565	\$1,208,049	\$589,839	\$1,082,038	1,165,986
+ ADMIN	\$13,062	\$30,101	211,431	\$8,855	\$23,215	23,215
+ PATROL	\$918,219	\$819,247	730,636	\$295,060	\$709,211	709,211
+ JAIL	\$375,971	\$343,504	\$252,584	\$281,145	\$320,476	404,424
+ RANGE	\$30,753	\$27,866	8,167	\$607	\$22,586	22,586
+ K-9	\$3,057	\$2,288	1,814	\$791	\$2,150	2,150
+ MARINE	\$9,419	\$777	3,174	\$2,828	\$2,900	2,900
+ POSSE	\$4,296	\$7,782	243	\$554	\$1,500	1,500

Approved Supplemental Budget Appropriations

2021 Supplemental Budget: \$136,168
 2022 Supplemental Budget: \$0
 2023 Supplemental Budget: \$310,445
 2024 Supplemental Budget (YTD): \$130,200



Sheriff

The Sheriff's Office has used 55% of its budget, which is 5% over the target for this point in the fiscal year. If spending continues at the current burn rate observed during the first six months, the office will deplete its budget allocation within the next five months, despite having six months left in the fiscal year.

Administration

The Administration department experienced a 62% increase in expenditures for 2023. This substantial rise is primarily attributed to the entire office's insurance premium being allocated under Administration. Upon excluding the insurance premium, the following adjustments and increases are noted within the sub-department:

Salaries and Benefits:

There is a 16% increase in salaries and benefits compared to the previous year. This increase reflects adjustments in compensation structures and staffing changes within the department.

Fuel Costs:

Fuel expenses have risen by 10% over 2022 and have increased by 54% compared to 2021. This surge is attributed to higher fuel prices and increased operational demand, necessitating a review of fuel efficiency strategies.

Patrol

The Patrol department has used 56% of its allocated budget, which is 6% above the target for this point in the fiscal year.

Personnel Budget Analysis

The Patrol Department's current expenditure on personnel is 58% of its allocated budget, which is 8% over the target at this point in the fiscal year. Analyzing the historical data, the three-year average for actual wages is \$1,601,392, and benefits average \$622,306. Despite these figures, the budget submitted is \$8,346 short of this three-year average. Additionally, this department has had unexpected retirement payouts.

Fuel Budget Analysis

Current Utilization:

The fuel budget is currently at 83% of its allocation. The three-year average for actual fuel expenditures stands at \$147,748, yet the submitted budget is \$46,757 below this average.

Budget Reallocation Opportunity

There is approximately \$140,000 of unused budget allocation within the operating budget as of June. This unutilized funding could be reallocated towards priority spending should the department choose to adjust its financial strategy.

Jail

The overall jail budget has utilized 58% of its total allocation, which is 8% above the target for this point in the fiscal year. The primary driver of this overage is the operating budget, which has already consumed 70% of its funds.

Inmate Medical

Payments for invoices from prior years we processed in 2024, impacting the current year's budget. There has been a notable increase in the purchase of medical supplies, already exceeding the budget allocation for 2024 in one area and utilizing 75% of budget allocation in another.

Inmate Meals

The current expenditure on meals is 88% of its allocated budget, which is 38% over the target at this point in the year. Analyzing the historical data, the three-year average for meals is \$67,294, despite this the budget submitted is \$8,294 short of the average.



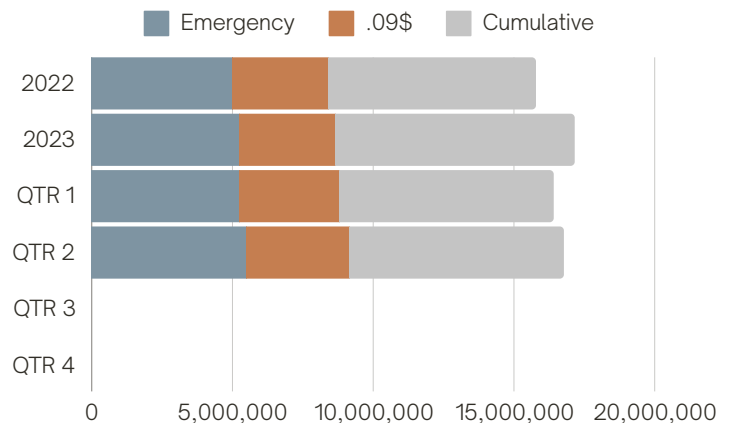
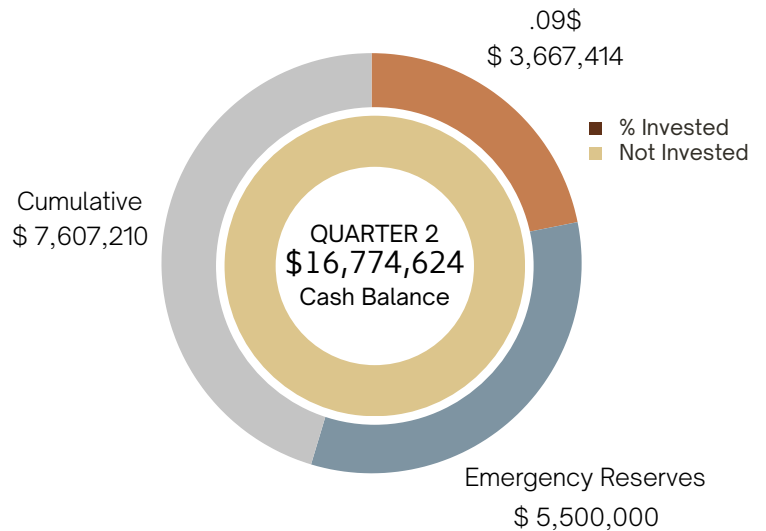
At A Glance

Fund 125 Cumulative Reserve is a special revenue fund that encompasses Distressed County Sales Tax (.09\$), the County's emergency reserves, and other funding sources that may come in.

Distressed County Sales Tax (Rural Counties Public Facilities Sales Tax) has restricted uses. The revenues must be used to finance "public facilities" serving economic development purposes and finance personnel in economic development offices. This revenue source expires 25 years after the date that the rate was imposed.

APPROVED PROJECTS

COMMUNITY DEVELOPMENT		.09\$
White Salmon Grange	\$10,000	
WAGAP Youth Center	\$20,000	
BOCC District Awards	\$0	
DALLESPORT AIRPORT BUSINESS PARK		.09\$
CGCC Hangar	\$875,000	✓
Airport Operations	\$75,000	
ECONOMIC DEVELOPMENT		.09\$
Staff Wages & Benefits	\$215,427	✓



At A Glance

\$64,870,372

14

\$72,749,688

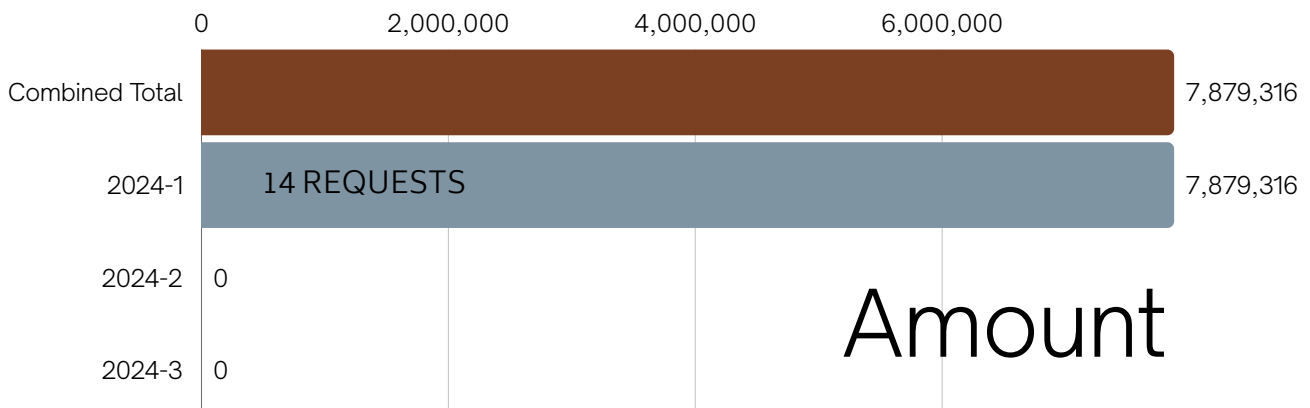
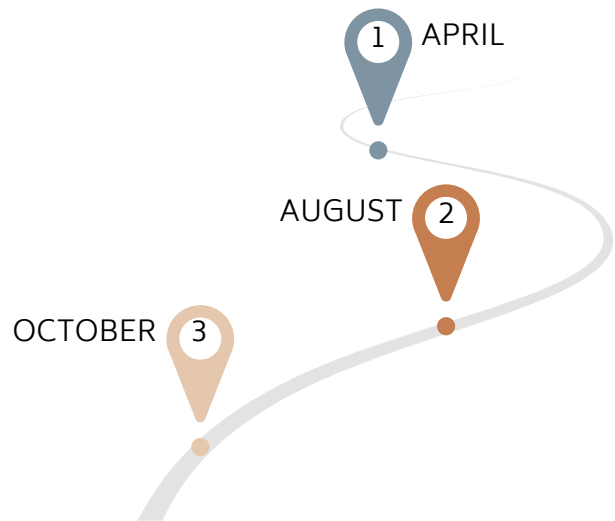
ORIGINAL BUDGET

TOTAL YTD
ADJUSTMENTS

AMENDED BUDGET

Since the annual budget is formulated well in advance of its execution, the Board of County Commissioners recognizes that it may be necessary to amend the budget of a County fund or department. If unexpected or unfunded expenditures must be made, Officials and Directors are expected to manage their available resources, economize, and reevaluate priorities before requesting a budget adjustment.

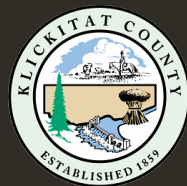
We schedule 3 supplemental budget amendments throughout the year, leaving room for a 4th in December if necessary.





Questions?
Contact us.

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CLICKITAT
COUNTY