

DECEMBER 2024

# Quarter 4

Budget Report



Presented to

Board of County Commissioners

Presented by

Jennifer Neil, Fiscal Manager



Klickitat County



# Fiscal Manager Summary

The quarter 4 report highlights the key achievements, financial performance, and operational milestones for 2024. Overall, this period was marked by notable progress in strategic initiatives, prudent financial management, and revenue growth for sustainability.

## Financial Overview

- **Revenue:** There was a combined total of a 12% increase above budget with the county's consistent top 6 revenue sources; property tax, landfill, sales & use tax, gas tax, general government revenue, and excise tax.
- **Cost Management:** Controlled operational expenses and cost saving measures resulted in a budget savings to the general fund of 5.5% and a combined 37% of all funds to the overall budget.
- **Cash on Hand Increases:** Both the General Fund and the Cumulative Reserve Fund experienced significant increases in cash on hand. This improvement reflects prudent fiscal management and aligns with the Government Finance Officers Association (GFOA) best practices, which recommend maintaining strong reserves to ensure financial stability and resilience against economic uncertainties. The bolstered cash reserves enhance the organization's ability to respond to unforeseen challenges while supporting long-term financial sustainability.

## Operational Highlights

- Allocation of resources to the Clerk of the Board for technology upgrades to incorporate the Board of County Commissioners agenda portal, enhancing efficiencies and streamlining workflows across county offices and departments.
- The Planning department secured \$350,000 in grant funding to hire a long-range planner and revise the Comprehensive Plan and Solar Plan Ordinance.
- As of the end of Quarter 4, county funds totaled \$21,973,300 invested with the Treasurer. Strategic investment efforts by offices and departments generated \$3,561,640 in investment earnings for 2024—exceeding the amended budget by \$1,264,600. This underscores the county's commitment to maximizing financial returns while maintaining fiscal responsibility.

# At A Glance

**\$61,025,663**

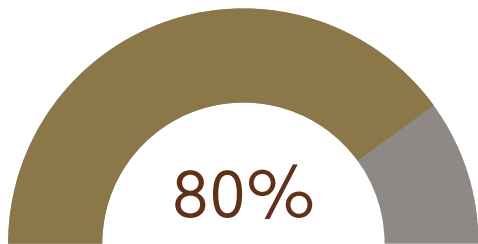
Total Revenue Received  
(as of 12/31/24)

**\$55,924,799**

Total Expense  
(as of 12/31/24)

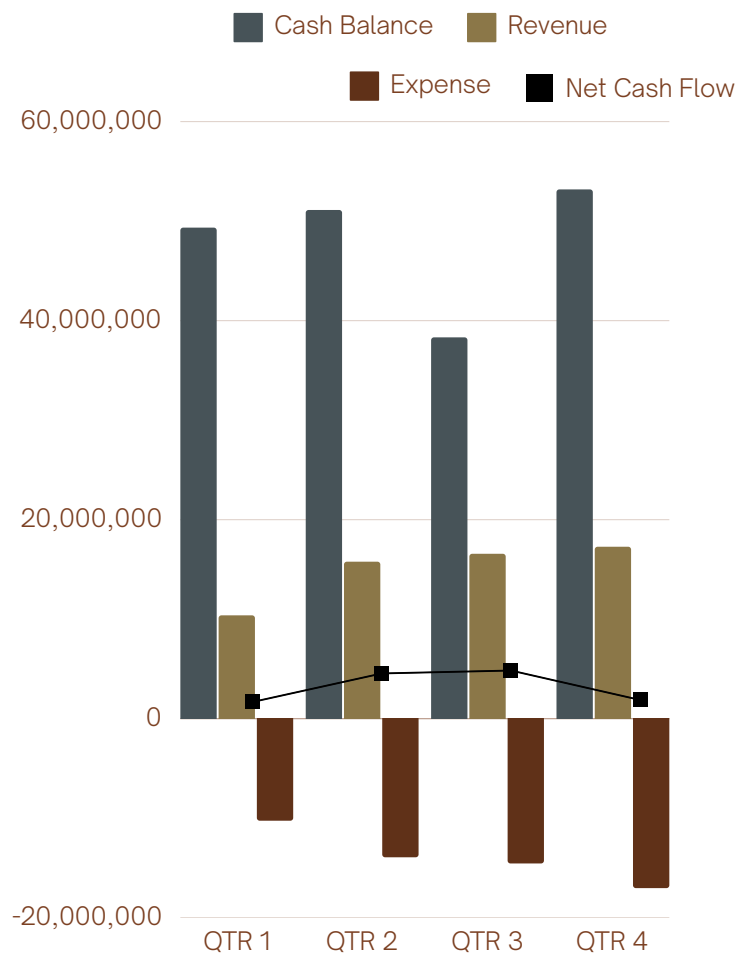
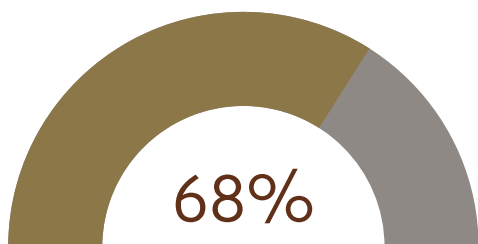
In Quarter 4, Klickitat County received \$17,281,394 in revenue and expended \$17,022,220 Leaving a net positive cash flow of \$259,174 for the quarter.

## REVENUE RECEIVED



Target of revenue received at this point in the year is 100%. Currently, we are 20% 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.

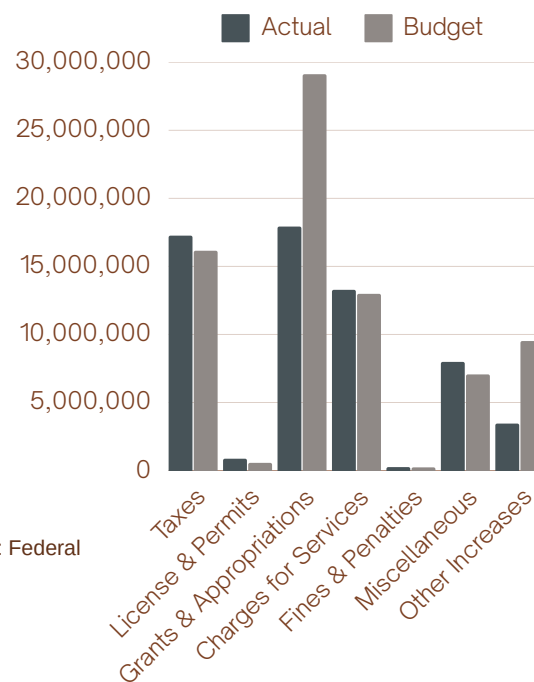
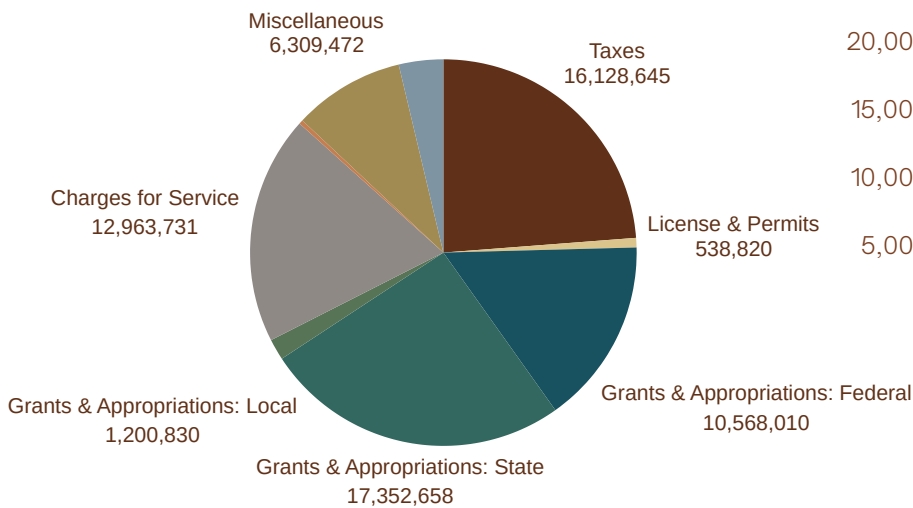
## EXPENDITURES



# Revenue Highlights

Revenue Source	YTD Actual	Amended Budget	% of Budget Used
Property Tax	11,300,089	10,454,293	108%
Landfill	9,276,939	7,850,610	118%
Sales Tax	4,481,240	4,449,952	101%
Motor Vehicle Gas Tax	2,717,269	2,300,000	118%
Excise Tax	509,906	397,000	128%
Interest Earnings	3,561,640	2,297,040	155%

## 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 81% of the expected revenue for this stage of the year. 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. Additionally, the Other Increases in Fund Resources is a section that is not actual revenue but rather funding movement within funds, as of today the cash transfer from the 2024-4 supplemental budget amendment has not been complete. It is anticipated that the Treasurer will complete this task soon. Without this section, the County has received 86% of expected revenue.

Status	BASUB	QTR 1	QTR 2	QTR 3	QTR 4	YTD ACTUAL	2024 BUDGET Amended	2424 BUDGET ORIGINAL	% OF BUDGET
		18%	21%	27%	0				19%
<b>!</b>	<b>REPORT TOTAL</b>	<b>11,154,820</b>	<b>15,926,120</b>	<b>16,640,002</b>	<b>17,281,394</b>	<b>61,025,846</b>	<b>75,636,436</b>	<b>60,635,697</b>	<b>81%</b>
	<b>- TAXES</b>	<b>2,587,687</b>	<b>7,171,907</b>	<b>2,028,385</b>	<b>5,472,841</b>	<b>17,260,819</b>	<b>16,151,245</b>	<b>16,128,645</b>	<b>107%</b>
✓	* 311 GENERAL PROPERTY TAXES	1,354,834	5,724,900	314,466	3,905,890	11,300,089	10,454,293	10,431,693	108%
✓	* 312 TIMBER HARVEST TAXES	63,666	120,367	269,382	188,989	642,405	550,000	550,000	117%
✓	* 313 RETAIL SALES & USE TAXES	1,016,486	1,035,216	1,287,363	1,142,175	4,481,240	4,449,952	4,449,952	101%
✓	* 317 EXCISE TAXES	85,888	178,678	98,294	147,048	509,906	397,000	397,000	128%
✓	* 319 PENALTIES & INT DELINQNT TAXES	66,813	112,747	58,879	88,741	327,179	300,000	300,000	109%
✓	<b>- LICENSES &amp; PERMITS</b>	<b>140,012</b>	<b>266,428</b>	<b>193,983</b>	<b>269,750</b>	<b>870,172</b>	<b>565,749</b>	<b>538,820</b>	<b>154%</b>
	* 321 BUSINESS LICENSES & PERMITS	22,839	84,125	14,140	19,712	140,816	111,285	111,285	127%
✓	* 322 NON-BUSINESS LIC. & PERMITS	117,173	182,303	179,844	250,038	729,357	454,464	427,535	160%
✗	<b>- GRANTS &amp; APPROPRIATIONS</b>	<b>3,395,131</b>	<b>2,994,270</b>	<b>8,054,476</b>	<b>3,483,791</b>	<b>17,927,668</b>	<b>29,121,498</b>	<b>22,910,923</b>	<b>62%</b>
✗	331 DIRECT FEDERAL GRANTS		0	0	0	0	30,000	30,000	0%
✓	* 332 FEDERAL ENTITLEMENTS / IN LIEU	445	109,830	1,727	2,804	114,807	70,875	70,875	162%
✗	* 333 INDIRECT FEDERAL GRANTS	253,059	323,005	2,350,957	1,098,484	4,023,486	10,467,135	7,193,338	38%
✗	* 334 STATE GRANTS	598,252	1,309,438	3,092,699	1,052,222	6,052,611	13,082,025	10,422,250	46%
✓	* 335 STATE SHARED REVENUE	387,234	50,130	147,265	181,452	766,081	322,357	300,000	238%
✓	* 336 STATE ENTITLEMENTS	1,894,348	903,998	2,142,484	881,922	5,822,712	3,948,276	3,704,630	147%
✗	* 337 Interlocal Agencies	23,068	5,325	14,083	2,951	45,427	121,123	121,123	38%
✓	* 338 INTERGOVERNMENTAL SERVICE REV.	238,786	292,543	305,260	265,975	1,102,543	1,079,707	1,068,707	102%
✓	<b>- CHARGES FOR GOODS &amp; SERVICES</b>	<b>3,162,848</b>	<b>3,230,853</b>	<b>3,590,417</b>	<b>3,294,794</b>	<b>13,278,912</b>	<b>12,984,359</b>	<b>12,953,731</b>	<b>102%</b>
	340 CHARGES FOR GOODS & SERVICES			0	13	13			
✓	* 341 GENERAL GOVERNMENT	202,047	298,565	182,989	201,595	885,197	833,404	812,776	106%
✗	* 342 PUBLIC SAFETY	23,793	14,571	9,896	17,081	65,140	147,000	147,000	44%
✓	* 343 UTILITIES AND ENVIRONMENT	2,282,852	2,300,846	2,385,523	2,418,545	9,387,766	8,336,505	8,326,505	113%
✓	* 345 ECONOMIC ENVIRONMENT	85,079	115,690	78,730	136,772	416,270	240,950	240,950	173%
✓	* 346 MENTAL & PHYSICAL HEALTH	24,472	48,030	47,470	27,802	147,775	131,300	131,300	113%
✓	* 347 CULTURE AND RECREATION	2,859	7,158	57,434	7,010	74,481	62,700	62,700	119%
✗	* 348 INTERNAL SRV FD SALES	180,228	254,311	624,670	180,321	1,239,531	2,580,000	2,580,000	48%
✓	* 349 OTHER INTDFD/INTDEPT CHRGS	361,518	191,881	203,908	305,653	1,062,758	652,500	652,500	163%
✓	<b>- FINES &amp; PENALTIES</b>	<b>61,289</b>	<b>60,984</b>	<b>66,207</b>	<b>64,860</b>	<b>253,341</b>	<b>233,635</b>	<b>233,885</b>	<b>108%</b>
✗	* 351 SUP.CRT-FELONY/MISDEMR PENALTY	136	173	176	356	841	1,110	1,110	76%
✓	* 352 CIVIL PENALTIES	409	677	305	25	1,416	1,100	1,100	129%
✓	* 353 CIVIL INFRACTION PENALTIES	50,067	47,517	56,876	54,409	208,870	191,875	191,925	106%
	* 354 CIVIL PARKING INFRACT.PENALTY	50	20	130	0	200	250	250	
✓	* 355 CRIMINAL TRAFFIC MISDEMR FINES	7,185	2,980	3,597	5,554	19,297	17,700	17,700	109%
✓	* 356 CRIMINAL NON-TRAFFIC FINES	185	1,776	462	1,011	3,434	1,800	1,800	191%
✓	* 357 CRIMINAL COSTS	3,277	7,842	4,680	3,504	19,283	20,000	20,000	96%
✓	<b>- MISCELLANEOUS REVENUE</b>	<b>1,771,756</b>	<b>2,192,912</b>	<b>1,873,014</b>	<b>2,122,363</b>	<b>7,983,556</b>	<b>7,063,652</b>	<b>6,309,472</b>	<b>113%</b>
✓	* 361 INTEREST EARNINGS	599,237	1,024,838	953,850	960,407	3,561,640	2,297,040	1,573,040	155%
✓	* 362 RENTS,LEASES & CONCESSIONS	2,066	18,169	35,258	28,082	83,575	71,831	71,831	116%
✓	* 365 INT SRV FD MISC REV	718,545	568,921	638,692	677,728	2,603,886	2,460,000	2,460,000	106%
✗	* 367 CONT.& DONATION-PRIVATE SOURCE	372,607	429,853	172,195	355,856	1,330,510	1,841,100	1,841,100	72%
✓	* 368 Weed Special Assessment	40,805	103,000	5,458	47,395	196,658	171,200	171,200	115%
!	* 369 OTHER MISC REVENUE	38,497	48,333	67,562	52,895	207,287	222,481	192,301	93%
	<b>- OTHER INCREASES IN FUND RESOURCES</b>	<b>36,096</b>	<b>8,767</b>	<b>833,519</b>	<b>2,572,996</b>	<b>3,451,379</b>	<b>9,516,298</b>	<b>1,560,221</b>	<b>36%</b>
	381 Interfund Loan Receipts				205,056	205,056			#DIVIDE B
	385 Accrued Rev & Other Receivable	2,480	-3,085	928.5	4,364	4,888	90,000	90,000	5%
	* 386 Agency Deposits	2,553	3,301	4,240	3,265	13,359	7,250	7,250	184%
	* 389 OTHER NON-REVENUES	31,063	8,551	383,772	533,725	957,111	426,125	426,125	225%



# Revenue

## BUDGET TO ACTUAL BY FUND

Fund Number   Name	Quarter 1	Quarter 2	Quarter 3	Quarter 4	YTD 2024	2024 BUDGET AMENDED	% of Budget	Cash Q4 Balance	Cash Q4 Invested
001 GENDERAL FUND	3,354,683	6,206,665	4,399,116	6,000,956	19,961,420	20,514,361	97%	8,772,758	
101 ROADS	1,640,795	4,652,887	5,876,662	3,826,782	15,997,126	24,573,250	65%	751,706	3,000,000
103 GIS	56,900	238	315	1,081	58,534	49,350	119%	72,277	
104 SENIOR SERVICES	843,308	484,966	478,257	674,064	2,480,594	2,349,149	106%	712,326	
107 "911"	54,410	-54,410	0		0	0		0	
108 Marine Fund	8,551	0	0	18,237	26,788	27,797	96%	23,762	
110 VETERANS RELIEF	9,249	38,122	2,160	26,118	75,649	75,000	101%	102,869	
111 ELECTION RESERVE	115,742	221,679	94,774	125,949	558,143	453,943	123%	504,739	
112 FLOOD CONTROL	316	0	1,705	1,794	3,814	6,705	57%	4,744	152,300
113 TREASURER'S O & M	3,602	1,024	2,528	176	7,330	16,000	46%	90,018	
114 LAW LIBRARY	1,100	1,975	1,818	1,667	6,559	4,200	156%	76,704	
115 VICTIM/WITNESS	78,479	32,705	24,166	24,118	159,468	104,460	153%	36,149	
116 COUNTY FAIR	5,179	100,972	79,399	4,245	189,795	164,200	116%	189,670	
117 WEED CONTROL	41,133	111,669	21,913	64,063	238,778	226,700	105%	97,379	
118 AUDITOR'S O & M	3,502	6,058	36,827	9,520	55,907	25,030	223%	507,642	
119 ECONOMIC DEVELOPMENT	143,460	32,645	247,782	29,133	453,020	630,779	72%	524,414	
122 COUNTY TAX REFUND					0			38,001	
123 TOURISM	19,194	31,721	47,269	41,333	139,517	150,000	93%	142,784	
124 INVESTIGATIONS	45	60	122	101	328	310	106%	141,432	
125 CUMULATIVE RESERVE	161,149	375,854	831,176	1,874,514	3,242,693	2,267,498	143%	5,555,179	16,000,000
127 EMERGENCY MANAGEMENT	32,217	23,730	1,373	26,787	84,107	257,259	33%	33,687	
131 CDBG					0			35,990	
132 NATURAL RESOURCES (Watershed)	15,864	3,826	0	85,302	104,992	490,000	21%	310,312	
133 AFFORDABLE HOUSING	12,052	6,839	31,273	30,467	80,631	85,000	95%	440,329	
134 Trial Court Improvement Fund	3,967	6,942	28,522	7,849	47,280	23,000	206%	258,747	
135 Communications	572,739	675,068	135,745	944,869	2,328,420	1,661,415	140%	578,589	
136 Indigent Defense Services	22,403	0	0	1,280	23,683	22,400	106%	170,148	
137 Public Health	1,325,437	346,560	1,535,911	198,109	3,406,017	2,079,260	164%	2,902,965	
139 LANDFILL GAS IMPROVEMENTS	65,007	62,500	74,714	78,979	281,201	274,000	103%	101,606	1,399,000
140 SOLID WASTE	102,500	114,529	12,965	29,688	259,683	365,984	71%	98,324	
142 REET ELECTRONIC TECH FUND	1,517	1,897	2,002	1,876	7,292	9,500	77%	135,723	
144 Fair Improvements	2,137	14,954	19	250,000	267,110	268,000	100%	430,936	
145 Behavioral Health	319,204	401,085	166,513	368,673	1,255,475	1,860,000	67%	546,904	
146 Licensing	56,354	69,968	75,861	67,431	269,613	250,000	108%	81,548	
201 LTD GO BOND FUND	634,125	634,125	29,125		1,297,375	1,297,375	100%	111,859	
303 CAPITAL IMPROVEMENT	61,274	145,028	175,616	115,849	497,767	885,000	56%	247,865	
305 Cap Improvements--Communities		0	250,000	500,000	750,000	1,500,000	50%	379,184	
306 CAPIMP, Radio System	10,766	594	0		11,360	0		565,998	
307 CAPIMP, MAJOR	0	0	0		23,510	0		167,042	
401 DALLESPORT WASTEWATER SYSTEM	110,827	125,352	145,251	329,423	710,854	1,092,895	65%	503,894	
502 VEHICLE RENTAL & REPLACEMENT	3,049	0	241,557	16,750	261,357	346,209	75%	260,332	1,422,000
504 EQUIPMENT RENTAL & REVOLVING	1,262,584	1,029,795	1,587,385	1,187,226	5,066,989	5,697,500	89%	4,372,220	
505 SENIOR VEHICLE RENTL/REPLACMNT	0	0	0	316,986	316,986	531,000	60%	135,444	





ALL FUNDS

STATUS	FUND	DEPARTMENT	QTR 1	QTR 2	QTR 3	QTR 4	YTD ACTUAL	2024 AMENDED BUDGET	2024 ORIGINAL BUDGET	% OF BUDGET USED
	<b>County Total</b>		<b>10,368,027</b>	<b>13,965,179</b>	<b>14,569,373</b>	<b>21,258,013</b>	<b>60,160,592</b>	<b>82,157,804</b>	<b>64,870,372</b>	<b>73.23%</b>
✓	<b>001 GENERAL FUND</b>		<b>4,552,965</b>	<b>4,787,155</b>	<b>4,504,481</b>	<b>9,773,062</b>	<b>23,617,662</b>	<b>24,991,178</b>	<b>18,829,432</b>	<b>94.50%</b>
✓		0001 WSU Cooperative Extension	5,993	818	803	54,372	61,885	100,000	100,000	61.88%
✓		0002 Assessor	188,228	190,342	208,923	216,027	802,120	930,971	930,971	86.16%
⚠		0003 Auditor	158,130	181,432	135,188	172,861	647,391	649,589	619,589	99.66%
✓		0004 Board of Equalization	366	978	366	1,320	3,019	4,245	4,245	71.13%
✓		0005 Civil Service Commission	990	2,460	2,197	4,291	9,928	15,575	15,575	63.74%
⚠		0008 Clerk	90,592	99,380	103,747	118,170	411,889	414,095	398,595	99.47%
⚠		0007 Commissioners	121,854	121,718	125,291	122,198	491,080	512,773	502,258	95.77%
✓		0008 Planning	106,335	127,472	134,843	186,780	535,230	568,184	513,884	94.20%
✓		0009 East District Court	127,782	129,760	133,730	129,303	520,575	530,880	519,860	98.06%
⚠		0010 West District Court	106,338	100,492	104,478	105,863	417,170	424,407	402,107	98.29%
⚠		0011 Personnel	95,180	98,594	97,427	85,414	378,616	395,676	385,676	95.18%
✓		0012 Juvenile Court	131,812	134,429	207,027	145,144	618,412	671,350	634,828	92.11%
✓		0013 LEOFF Disability Board			26	1	27	105	105	25.78%
✓		0014 Non-Departmental	4,466	6,848	4,863	4,256,960	4,272,136	4,486,062	1,043,346	95.23%
⚠		0015 Probation-Adult	137,523	104,474	114,931	191,292	548,221	558,400	473,960	98.18%
✓		0017 Superior Court	92,582	99,456	109,808	107,982	406,627	456,900	445,300	89.07%
✓		0018 Treasurer	138,304	137,221	132,825	140,419	548,599	574,739	569,739	95.45%
⚠		0022 Budget & Technical Services	649,500	286,348	264,279	268,635	1,468,762	1,493,643	1,485,643	98.33%
✓		0024 Historic Preservation		105	1,519	1,701	3,325	5,300	5,300	62.74%
⚠		0026 Building Inspection	149,078	146,466	150,397	153,153	599,091	613,541	575,607	97.64%
✗		0031 Auditor's Non-Departmental	38,227	503,340	199,619	1,138,934	1,880,120	1,880,120	261,200	100.00%
⚠		0032 Public Defense	104,407	109,383	81,110	101,729	396,629	397,184	361,640	99.86%
⚠		0050 Building & Grounds	449,928	401,344	510,793	441,124	1,803,189	1,855,674	2,053,231	97.17%
✓		0051 Prosecuting Attorney	272,797	267,786	266,173	224,742	1,031,498	1,278,969	1,276,969	80.78%
✓		0052 Sheriff	879,984	975,754	968,796	735,137	3,569,672	3,816,169	3,501,005	93.28%
✓		0113 Coroner				3,155	3,155	17,500	0	18.03%
✓		0114 Corrections	504,882	560,767	445,942	686,956	2,198,547	2,338,147	1,749,199	94.03%
✓	<b>100 RESTRICTED REVENUE FUNDS</b>		<b>4,533,548</b>	<b>9,029,543</b>	<b>8,267,394</b>	<b>9,040,589</b>	<b>30,871,075</b>	<b>45,393,922</b>	<b>34,842,170</b>	<b>88.01%</b>
✓	101 ROAD	0070 Road Dept	2,004,757	6,026,809	4,850,337	3,622,964	16,504,868	24,707,000	19,347,000	86.80%
✓	103 GIS	0070 Road Dept	2,983	4,399	12,874	8,177	28,403	59,500	59,500	47.74%
✓	104 SENIOR SERVICES	0075 Senior Services	544,091	583,324	568,506	726,934	2,422,854	2,551,100	2,427,730	94.97%
✓	107 "911"	0052 Sheriff	7	-7	0	170,522	170,522	0	0	0.00%
✗	108 Marine Fund	0052 Sheriff	4,013	4,890	4,247	2,850	16,000	18,000	9,000	100.00%
✓	110 VETERANS RELIEF	0003 Auditor	17,194	16,664	16,624	23,007	73,488	78,113	72,913	94.08%
✓	111 ELECTION RESERVE	0003 Auditor	167,638	79,182	103,382	109,750	459,932	567,144	453,943	81.10%
✓	113 TREASURER'S O & M	0018 Treasurer	1,669	4,816	935	12,738	20,158	26,700	26,700	75.50%
✓	114 LAW LIBRARY	0017 Superior Court	0	0	0	0	0	300	300	0.00%
✓	115 VICTIM/WITNESS	0051 Prosecuting Attorney	30,842	30,632	31,094	41,482	133,850	141,438	112,164	94.83%
⚠	116 COUNTY FAIR	0077 County Fair	4,277	10,188	120,306	37,746	172,518	179,200	164,200	96.27%
✓	117 WEED CONTROL	0078 Weed Control	37,456	49,122	38,745	43,612	168,936	228,700	228,700	74.52%
✓	118 AUDITOR'S O & M	0003 Auditor	48,284	3,883	1,094	753	53,994	80,164	80,164	67.35%
✓	119 ECONOMIC DEVELOPMENT	0083 Economic Development	71,595	95,679	81,809	93,251	342,333	650,396	443,671	52.63%
⚠	123 TOURISM	0083 Economic Development	33,120	35,330	61,005	45,286	174,741	177,000	150,000	98.72%
✓	124 INVESTIGATIONS	0052 Sheriff	5,247	2,880	2,236	2,522	12,885	24,142	18,142	53.37%
✓	125 CUMULATIVE RESERVE	0007 Commissioners	33,505	15,595	274,887	2,090,071	2,414,057	5,127,623	1,645,637	47.08%
✓	127 EMERGENCY MANAGEMENT	0081 Emergency Management	15,633	33,067	21,510	19,480	89,690	257,259	257,259	34.86%
✓	132 NATURAL RESOURCES (Watershed)	0033 Natural Resources	32,022	10,598	36,214	34,256	113,091	490,000	490,000	23.08%
✓	133 AFFORDABLE HOUSING	0007 Commissioners	0	10,000	0	0	10,000	100,000	100,000	10.00%
✓	134 Trial Court Improvement Fund	0007 Commissioners	5580	9,966	0	628	16,173	35,000	35,000	46.21%
✓	135 Communications	0081 Emergency Management	423,390	428,874	529,101	555,443	1,936,727	2,097,749	1,940,753	92.32%
✓	136 Indigent Defense Services	0017 Superior Court	-1,290	10,000	20,218	5,442	34,370	60,000	60,000	57.28%
✓	137 Public Health	0029 Public Health	506,980	488,252	463,866	695,624	2,154,721	2,279,260	2,079,260	94.54%
✓	138 Public Health - DDA	Closed Fund	113,698				113,598	0	0	0.00%
✓	139 LANDFILL GAS IMPROVEMENTS	0007 Commissioners	0	0	5,896	250,000	255,996	1,550,000	1,300,000	16.51%
✓	140 SOLID WASTE	0074 Solid Waste Dept	59,843	61,423	63,547	78,425	263,238	365,984	365,984	71.93%
✓	142 REET ELECTRONIC TECH FUND	0018 Treasurer	0	0	0	0	0	40,000	40,000	0.00%
✓	144 Fair Improvements	0077 County Fair	86,997	663,513	657,752	0	1,408,262	1,500,000	950,000	93.88%
✓	145 Behavioral Health	0027 Behavioral Health	239,928	305,686	256,133	311,707	1,113,452	1,810,000	1,810,000	61.52%
⚠	146 Licensing	0003 Auditor	44,474	44,830	45,096	57,920	192,318	196,150	176,150	98.05%
✓	<b>200-300 PROJECT FUNDS</b>		<b>72,426</b>	<b>1,548,234</b>	<b>272,126</b>	<b>738,356</b>	<b>2,631,142</b>	<b>3,851,500</b>	<b>3,822,375</b>	<b>88.31%</b>
✗	201 LTD GO BOND FUND	0018 Treasurer		921,125	0	405,750	1,326,875	1,328,500	1,297,375	100.03%
✓	303 CAPITAL IMPROVEMENT	0007 Commissioners	70,627	375,120	220,445	245,159	911,350	1,025,000	1,025,000	88.91%
✓	305 Cap Improvements--Communities	0007 Commissioners	1,799	251,960	51,882	87,447	392,918	1,500,000	1,500,000	26.19%
✓	306 CAPIMP; Radio			0	0		0	0	0	0.00%
✓	307 CAPIMP; Major Projects		0	0	0		0	0	0	0.00%
✓	<b>400 ENTERPRISE FUNDS</b>		<b>112,072</b>	<b>110,701</b>	<b>105,649</b>	<b>165,153</b>	<b>493,576</b>	<b>1,369,704</b>	<b>842,895</b>	<b>36.04%</b>
✓	401 DALLESFORT WASTEWATER SYSTEM	0073 Dallesport Wastewater System	112,072	110,701	105,649	165,153	493,576	1,369,704	842,895	36.04%
✓	<b>500 MANAGERIAL FUNDS</b>		<b>1,210,613</b>	<b>-1,510,455</b>	<b>1,419,722</b>	<b>1,540,853</b>	<b>2,660,734</b>	<b>6,551,500</b>	<b>6,533,500</b>	<b>40.61%</b>
✓	502 VEHICLE RENTAL & REPLACEMENT	0007 Commissioners	64,837	157,882	49,307	272,006	318,000	300,000	300,000	85.54%
✓	504 EQUIPMENT RENTAL & REVOLVING	0071 Equipment Rental & Revolving	1,210,613	-1,575,292	1,261,860	1,151,046	2,048,228	5,702,500	5,702,500	35.92%
✓	505 SENIOR VEHICLE RENTL/REPLACMNT	0075 Senior Services		0	0	340,500	340,500	531,000	531,000	64.12%

Expense

BUDGET TO ACTUAL



# At A Glance

**\$19,961,417**

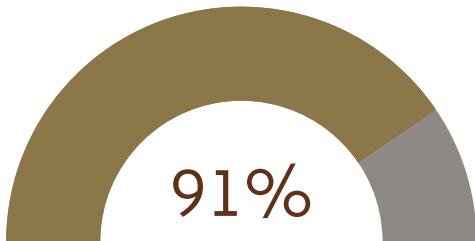
Total Revenue Received  
(as of 12/31/24)

**\$19,381,869**

Total Expense  
(as of 12/31/24)

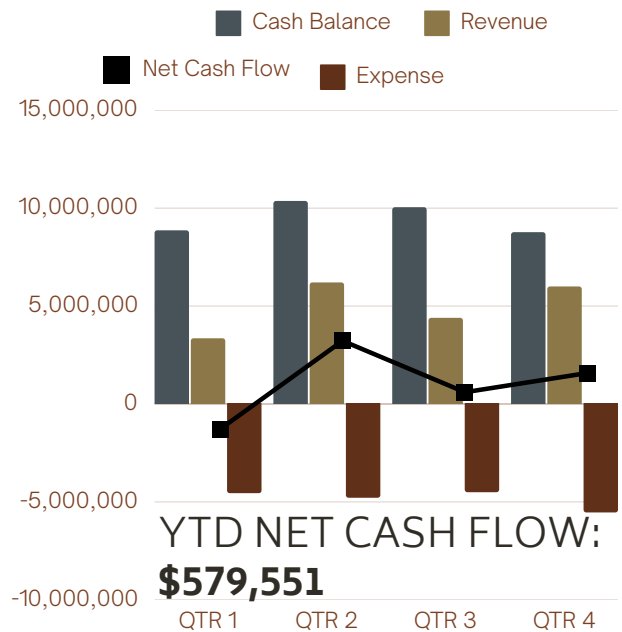
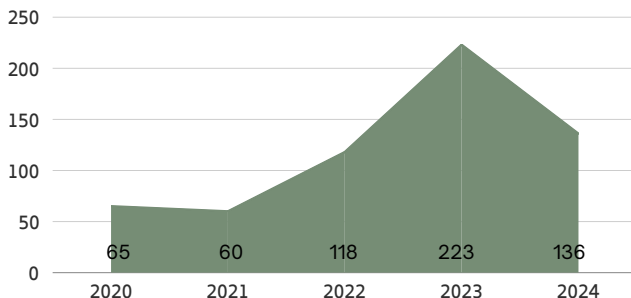
In Quarter 4, Klickitat County received into the General Fund \$6,000,956 in revenue and expended \$5,537,269. Leaving a net positive cash flow of \$463,687 for the quarter.

## REVENUE

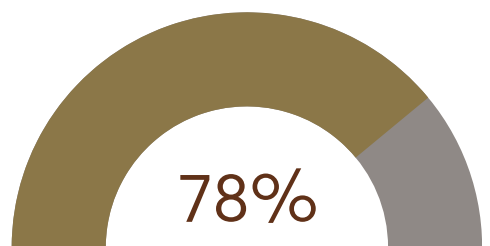


General fund revenues are currently at 91%; however, this figure includes increases in fund resources, such as accounting transfers within funds, which do not reflect actual revenue. The 2024-4 supplemental budget amendment cash transfer has not yet been completed by the Treasurer, which is distorting the reported numbers. Including this adjustment, the general fund has received **112%** of its budgeted revenue.

## DAYS CASH ON HAND



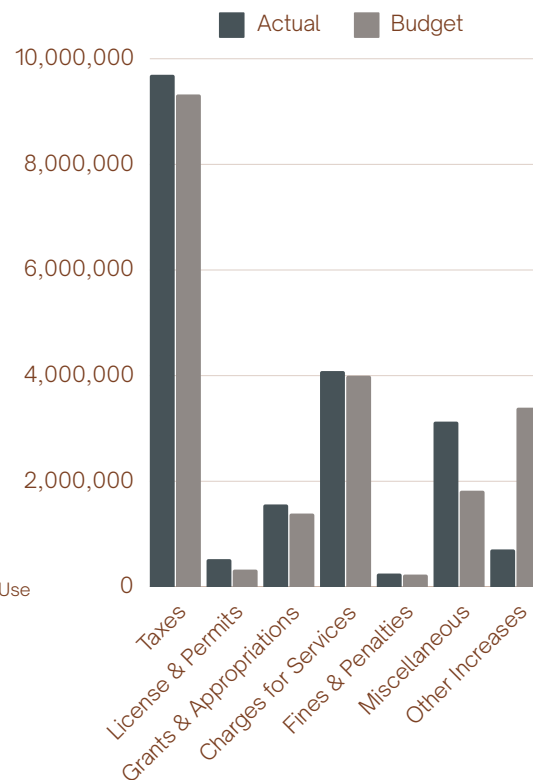
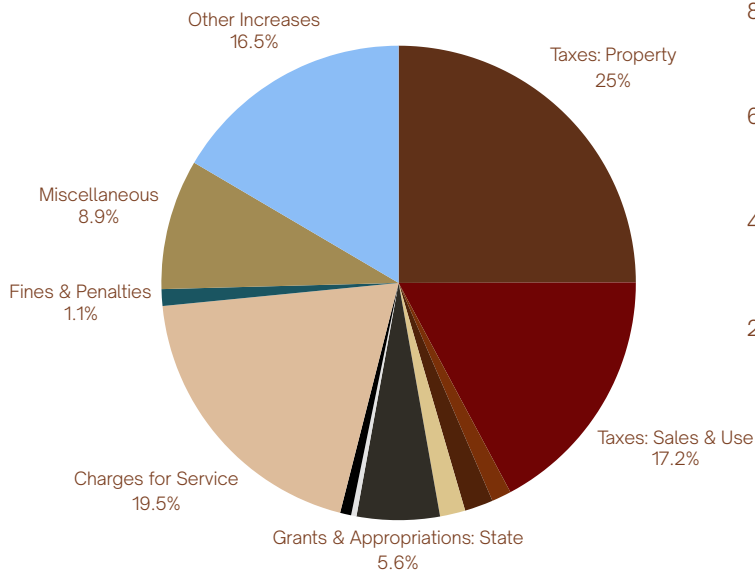
## EXPENDITURES



# Revenue Highlights

Revenue Source	YTD Actual	Original Budget	% of Budget Used
Property Tax	5,480,161	5,122,600	107%
Landfill	3,391,590	3,391,590	100%
Sales Tax	3,533,784	3,539,378	100%
Grants & Appropriations	1,560,923	1,388,765	112%
Interest Earnings	2,904,350	1,738,500	167%

## TOTAL GENERAL FUND BUDGET REVENUE SOURCE



# Revenue

## BUDGET TO ACTUAL BY DEPARTMENT

Department   Office	Q1 Actual	Q2 Actual	Q3 Actual	Q4 Actual	YTD Actual	2024 Amended Budget	% of Budget Used
<b>▼ Total</b>	Sum <b>3,354,681</b>	Sum <b>6,206,665</b>	Sum <b>4,399,115</b>	Sum <b>6,000,956</b>	Sum <b>19,961,417</b>	Sum <b>20,514,361</b>	Avg <b>91%</b>
0002 Assessor	244	26	0	18	288	30,500	1%
0003 Auditor	13,848	9,913	15,495	19,815	59,070	152,250	39%
0005 Civil Service Commission	40	60	0	80	180	200	90%
0006 Clerk	2,344	22,655	36,863	23,233	85,094	93,988	91%
0008 Planning	20,577	28,741	31,939	22,268	103,525	76,000	136%
0009 East District Court	51,545	58,215	45,779	45,203	200,742	211,274	95%
0010 West District Court	17,644	37,927	61,754	30,064	147,390	127,172	116%
0012 Juvenile Court	83,298	46,017	80,386	5,000	214,700	218,537	98%
0014 Non-Departmental	1,584,335	1,808,117	2,846,684	1,922,822	8,161,958	10,213,343	80%
0015 Probation-Adult	15,155	14,134	12,895	4,634	46,818	119,150	39%
0017 Superior Court	334	1,207	1,013	853	3,407	7,100	48%
0018 Treasurer	1,271,119	3,835,422	958,512	2,713,893	8,778,945	7,245,750	121%
0022 Budget & IT	0	0	13,522	0	13,522	0	
0024 Historic Preservation	835	981	994	1,104	3,914	5,300	74%
0026 Building Inspection	138,697	192,934	153,152	341,156	825,939	506,714	163%
0031 Auditor's Non-Departmental	8,031	1,007	4,092	677,595	690,725	995,370	69%
0050 Building & Grounds	5,981	12,440	37,694	105,380	161,495	123,680	131%
0051 Prosecuting Attorney	47,816	27,414	46,649	43,271	165,149	151,633	109%
0052 Sheriff	87,956	86,666	26,641	28,012	229,275	152,800	150%
0114 Corrections	4,883	22,790	25,053	16,555	69,280	83,600	83%

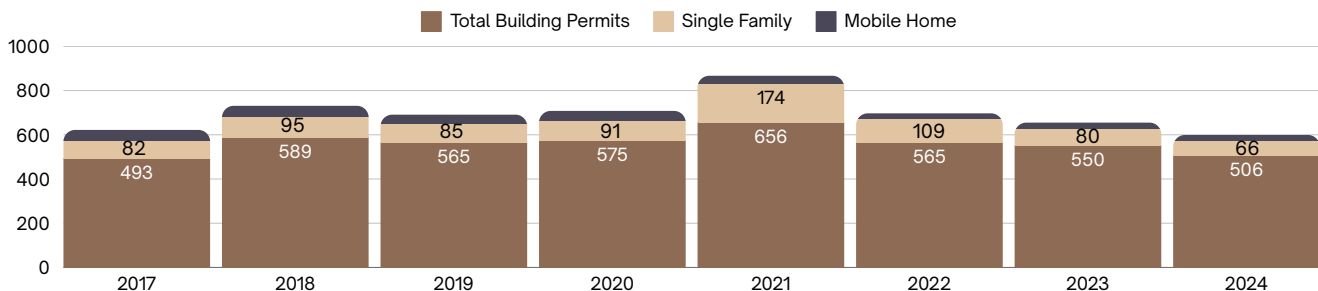
While the overall performance of the General Fund revenues appears under target at 69%, certain outliers are impacting the aggregate results.

### Sheriff's Department Revenues - 150%

The Sheriff's Department revenues exceed projections primarily due to an unbudgeted grant of \$39,772 and \$60,000 donation allocated specifically for the K-9 unit, restricting its use to this program. Excluding these unbudgeted revenues, the Sheriff's revenue stands at **65%**.

### Building Inspection Revenues - 163%

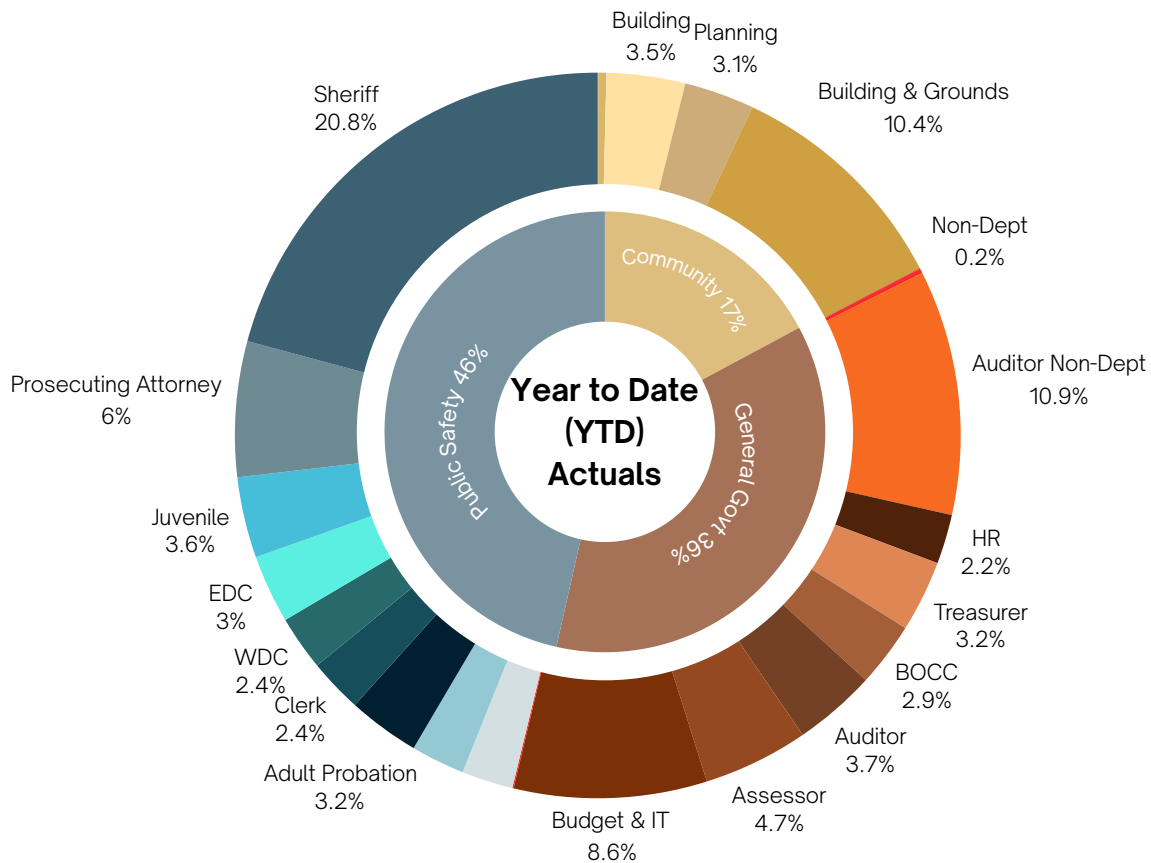
The Building Inspection department has brought in \$174,763 above budget in permit fee revenue. With that said, overall the number of permits are down from prior years.



# Expense Highlights

Program Area	YTD Actual	Amended Budget	% of Budget Used
Community	2,972,644	3,142,699	82%
General Government	6,216,883	10,927,818	82%
Public Safety	7,913,893	8,565,014	85%

## GENERAL FUND BY PROGRAM AREA



# Expense

## BUDGET TO ACTUAL BY DEPARTMENT

STATUS	FUND	DEPARTMENT	QTR 1	QTR 2	QTR 3	QTR 4	YTD ACTUAL	2024 AMENDED BUDGET	2024 ORIGINAL BUDGET	% OF BUDGET USED	BURN RATE (Monthly)	Budget Intervention Supplemental Amendments
	County Total		10,368,027	13,965,179	14,569,373	17,022,220	55,924,799	82,157,804	64,870,372	68.07%		1,665,511
	001 GENERAL		4,552,965	4,787,155	4,504,481	5,537,269	19,381,869	24,991,178	18,829,432	77.55%	1,615,156	1,098,390
✓		0001 WSU Cooperative Extension	5,693	818	803	54,372	61,685	100,000	100,000	61.68%	5,140	
✓		0002 Assessor	186,228	190,342	208,923	216,627	802,120	930,971	930,971	86.16%	66,843	
⚠		0003 Auditor	158,130	181,432	135,168	172,661	647,391	649,589	619,589	99.66%	53,949	
✓		0004 Board of Equalization	356	978	365	1,320	3,019	4,245	4,245	71.13%	252	
✓		0005 Civil Service Commission	990	2,450	2,197	4,291	9,928	15,575	15,575	63.74%	827	
⚠		0006 Clerk	90,592	99,380	103,747	118,170	411,889	414,095	398,595	99.47%	34,324	
⚠		0007 Commissioners	121,854	121,718	125,291	122,198	491,060	512,773	502,258	95.77%	40,922	35,544
✓		0008 Planning	106,335	127,472	134,643	166,780	535,230	568,184	513,684	94.20%	44,603	
⚠		0009 East District Court	127,782	129,760	133,730	129,303	520,575	530,860	519,860	98.06%	43,381	
⚠		0010 West District Court	106,336	100,492	104,478	105,863	417,170	424,407	402,107	98.29%	34,764	1,300
⚠		0011 Personnel	95,180	98,594	97,427	85,414	376,616	395,676	385,676	95.18%	31,385	10,000
✓		0012 Juvenile Court	131,812	134,429	207,027	145,144	618,412	671,350	634,628	92.11%	51,534	
✓		0013 LEOFF Disability Board			26	1	27	105	105	25.78%	2	
✓		0014 Non-Departmental	4,465	6,848	4,863	20,167	36,343	4,486,062	1,043,346	0.81%	3,029	
⚠		0015 Probation-Adult	137,523	104,474	114,931	191,292	548,221	558,400	473,960	98.18%	45,685	40,440
✓		0017 Superior Court	92,582	99,456	109,608	107,982	409,627	459,900	445,300	89.07%	34,136	
✓		0018 Treasurer	138,304	137,221	132,625	140,419	548,569	574,739	569,739	95.45%	45,714	
⚠		0022 Budget & Technical Services	649,500	286,348	264,279	268,635	1,468,762	1,493,643	1,485,643	98.33%	122,397	
✓		0024 Historic Preservation		105	1,519	1,701	3,325	5,300	5,300	62.74%	277	
⚠		0026 Building Inspection	149,076	146,466	150,397	153,153	599,091	613,541	575,607	97.64%	49,924	
⚠		0031 Auditor's Non-Departmental	38,227	503,340	199,619	1,138,934	1,880,120	1,880,120	261,200	100.00%	156,677	12,000
⚠		0032 Public Defense	104,407	109,383	81,110	101,729	396,629	397,184	361,640	99.86%	33,052	
⚠		0050 Building & Grounds	449,928	401,344	510,793	441,124	1,803,189	1,855,674	2,053,231	97.17%	150,266	8,994
✓		0051 Prosecuting Attorney	272,797	267,786	266,173	224,742	1,031,498	1,276,969	1,276,969	80.78%	85,958	
✓		0052 Sheriff	879,984	975,754	968,796	735,137	3,559,672	3,816,169	3,501,005	93.28%	296,639	879,112
✓		0113 Coroner				3,155	3,155	17,500	0	18.03%	263	
✓		0114 Corrections	504,882	560,767	445,942	686,956	2,198,547	2,338,147	1,749,199	94.03%	183,212	111,000

Many general fund departments and offices are operating with a very lean budget. On average the general fund budget is 65% - 70% personnel. The General Fund departments have currently utilized 77.55% of their amended budget as of quarter 4, with year-to-date (YTD) spending totaling \$19,381,869. The current monthly burn rate is \$1,615,156, calculated as the average monthly expenses based on actuals year-to-date.

2024 total supplemental budget intervention amendments for general fund departments totaled \$1,098,300. Of which \$132,000 was to support the transition to department of corrections, \$77,284 was prior legislation and approved software for public safety/court services, \$8,994 was due to winter storm damage, and the remaining \$879,112 was to the Sheriff.

As you can see in red and yellow, several departments either used 100% of budget or nearly did; Auditor's Non-Departmental 100%, Public Defense 99.86%, Auditor 99.66%, and Clerk 99.47%.

It is also important to note that the Treasurer has yet to complete the transfer approved in the 2024-4 supplemental of \$4.3 million from the General Fund to reserves. This delay skews the overall expense numbers. Once the transfer is completed, as it should be, the overall expenses will increase to **\$23,617,662**, bringing the percentage of budget used to **94.5%**. This transfer remains a critical step in maintaining fiscal health and is expected to be addressed in the near term.



# 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:

**Expenses Relocated to Another Budget in 2024:** The county has changed insurance providers and made adjustments to general fund departments. The general fund departments/offices no longer pay for their insurance allocation directly from their budget. Insurance that was once budgeted in 2021, 2022, and 2023 in the Sheriff budget is no longer budgeted or the responsibility of the Sheriff to pay as of 2024.

**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:**

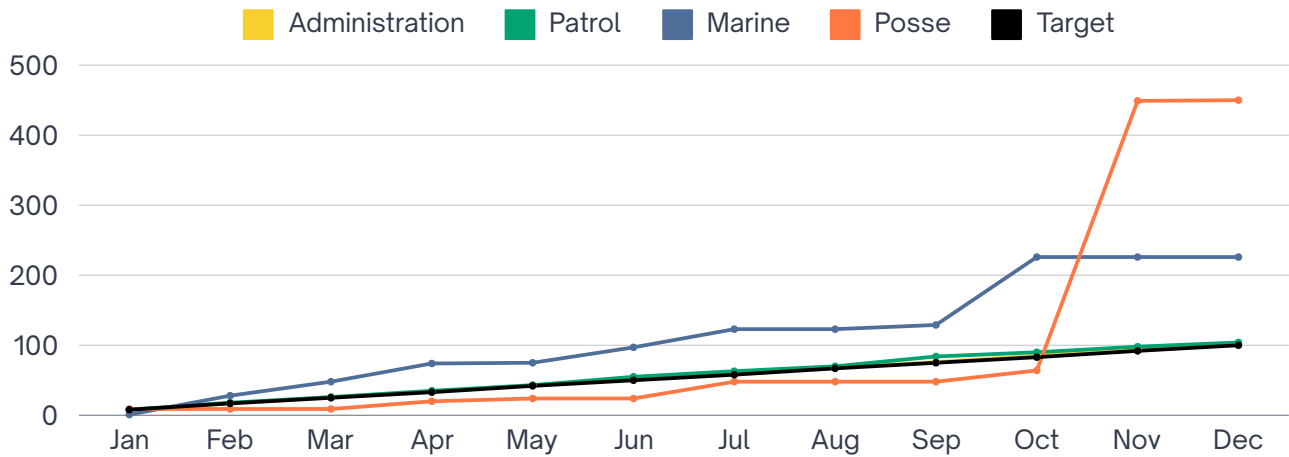
The K-9 handler receives an additional salary increment for their specialized role, which also results in a corresponding increase in benefits. However, these costs are currently not being correctly accounted for under the K-9 program within the financial system. Proper allocation and tracking of these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

Account Name	Oct	Nov	Dec	2024 YTD Actual	Amended Budget	Original Budget	% of Budget Used	Monthly Burn Rate
<b>Sheriff Sub Department Totals</b>								
Administration	\$44,810	\$45,741	\$44,690	\$540,678	550,281	530,281	98%	45,056
Patrol	\$199,103	\$203,750	\$187,718	\$2,994,397	3,189,475	2,878,311	94%	249,533
Range	\$92	\$200	\$1,908	\$3,812	51,513	73,713	7%	318
K-9 Unit	\$0	\$0	\$0	\$911	2,150	2,150	42%	76
Marine	\$5,277	\$0	\$0	\$12,323	7,650	5,450	161%	1,027
Posse	\$1,778	\$42,738	\$70	\$49,921	15,100	11,100	331%	4,160
<b>Expense Budget Totals</b>	<b>251,060</b>	<b>249,691</b>	<b>234,386</b>	<b>3,559,304</b>	<b>3,816,169</b>	<b>3,501,005</b>	<b>93%</b>	<b>296,609</b>
<b>Salaries &amp; Wages</b>	<b>\$157,421</b>	<b>\$157,301</b>	<b>\$146,537</b>	<b>\$2,078,264</b>	<b>2,195,257</b>	<b>\$1,989,293</b>	<b>104%</b>	<b>\$173,189</b>
+ ADMIN	\$33,635	\$34,635	\$33,635	\$404,619	408,066	\$388,066	99%	33,718
+ PATROL	\$123,786	\$122,666	\$112,756	\$1,671,137	1,774,264	\$1,566,100	94%	139,261
+ RANGE	\$0	\$0	\$147	\$807	10,927	\$33,127	7%	67
+ MARINE	\$0	\$0	\$0	\$1,701	2,000	\$2,000	85%	142
<b>Personnel Benefits</b>	<b>\$56,591</b>	<b>\$60,153</b>	<b>\$50,866</b>	<b>\$789,259</b>	<b>854,750</b>	<b>\$750,150</b>	<b>105%</b>	<b>\$65,772</b>
+ ADMIN	\$9,833	\$9,908	\$10,194	\$118,868	119,000	\$119,000	100%	9,906
+ PATROL	\$44,980	\$50,245	\$39,562	\$661,929	707,000	\$603,000	94%	55,161
+ RANGE	\$0	\$0	\$1,109	\$1,316	18,000	\$18,000	7%	110
+ MARINE	\$0	\$0	\$0	\$1,128	1,150	\$550	98%	94
+ POSSE	\$1,778	\$0	\$0	\$6,018	9,600	\$9,600	63%	502
<b>Other Services &amp; Charges</b>	<b>\$37,048</b>	<b>\$32,237</b>	<b>\$36,983</b>	<b>\$691,781</b>	<b>766,162</b>	<b>\$761,562</b>	<b>91%</b>	<b>57,648</b>
+ ADMIN	\$1,343	\$1,198	\$861	\$17,191	23,215	\$23,215	74%	1,433
+ PATROL	\$30,337	\$30,839	\$35,400	\$661,330	708,211	\$709,211	93%	55,111
+ RANGE	\$92	\$200	\$652	\$1,690	22,586	\$22,586	7%	141
+ K-9	\$0	\$0	\$0	\$911	2,150	\$2,150	42%	76
+ MARINE	\$5,277	\$0	\$0	\$9,494	4,500	\$2,900	211%	791
+ POSSE	\$0	\$0	\$70	\$1,165	5,500	\$1,500	21%	97



# Sheriff

In an effort to identify where spending went off course in each sub-department of the Sheriff's office, I compiled the following report. There is a target percentage each month to meet or attempt to stay under in order to evenly distribute the budget throughout the year. As you can see below Administration started to spend over target in March, Patrol in February, Posse in November, and Marine in February.



Account Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Actual
<b>Sheriff Sub Department Totals</b>													
Administration	\$44,931	\$44,599	\$46,924	\$44,656	\$44,336	\$44,661	\$45,574	\$44,982	\$44,774	\$44,810	\$45,741	\$44,690	\$540,678
Patrol	\$241,277	\$263,221	\$234,058	\$281,469	\$208,550	\$346,399	\$232,284	\$205,330	\$391,239	\$199,103	\$203,750	\$187,718	\$2,994,397
Range	\$261	\$611	\$417	\$92	\$46	\$46	\$46	\$46	\$46	\$92	\$200	\$1,908	\$3,812
K-9 Unit	\$0	\$125	\$0	\$0	\$0	\$666	\$120	\$0	\$0	\$0	\$0	\$0	\$911
Marine	\$54	\$1,490	\$1,060	\$1,431	\$51	\$1,220	\$1,390	\$0	\$349	\$5,277	\$0	\$0	\$12,323
Posse	\$956	\$0	\$0	\$1,209	\$554	\$0	\$2,617	\$0	\$0	\$1,778	\$42,738	\$70	\$49,921
<b>Expense Budget Totals</b>	<b>287,479</b>	<b>310,047</b>	<b>282,459</b>	<b>328,857</b>	<b>253,537</b>	<b>392,992</b>	<b>282,030</b>	<b>250,358</b>	<b>436,409</b>	<b>251,060</b>	<b>249,691</b>	<b>234,386</b>	<b>3,559,304</b>
Salaries & Wages	\$184,243	\$169,035	\$177,948	\$219,894	\$167,946	\$204,352	\$163,633	\$166,934	\$163,019	\$157,421	\$157,301	\$146,537	\$2,078,264
Personnel Benefits	\$65,285	\$91,215	\$71,347	\$72,923	\$60,817	\$61,670	\$78,802	\$64,098	\$55,492	\$56,591	\$60,153	\$50,866	\$789,259
Other Services & Charges	\$37,950	\$49,796	\$33,165	\$36,040	\$24,774	\$126,969	\$39,595	\$19,326	\$217,897	\$37,048	\$32,237	\$36,983	\$691,781
<b>% of Budget Used</b>	<b>8%</b>	<b>17%</b>	<b>25%</b>	<b>35%</b>	<b>42%</b>	<b>53%</b>	<b>61%</b>	<b>68%</b>	<b>81%</b>	<b>88%</b>	<b>95%</b>	<b>102%</b>	
Target % of Budget	8%	17%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%	
YTD Monthly Burn Rate   Budget at B	1	2	3	4	5	6	7	8	9	10	11	12	
Administration % of Budget	8%	17%	26%	34%	43%	51%	60%	68%	76%	85%	94%	102%	98%
Target %   % Budget Remaining	8%	17%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%	2%
Patrol % of Budget	8%	18%	26%	35%	43%	55%	63%	70%	84%	90%	98%	104%	94%
Target %   % Budget Remaining	8%	17%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%	6%
Range % of Budget	0%	1%	2%	2%	2%	2%	2%	2%	2%	2%	3%	5%	7%
Target %   % Budget Remaining	8%	17%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%	93%
K-9 Unit % of Budget	0%	6%	6%	6%	6%	37%	42%	42%	42%	42%	42%	42%	42%
Target %   % Budget Remaining	8%	17%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%	58%
Marine % of Budget	1%	28%	48%	74%	75%	97%	123%	123%	129%	226%	226%	226%	161%
Target %   % Budget Remaining	8%	17%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%	-61%
Posse % of Budget	9%	9%	9%	20%	24%	24%	48%	48%	48%	64%	449%	450%	331%
Target %   % Budget Remaining	8%	17%	25%	33%	42%	50%	58%	67%	75%	83%	92%	100%	-231%



# Sheriff

## YEAR OVER YEAR COMPARISON: 2021 - 2024

Account Name	2021 Actuals	2022 Actuals	2023 Actuals	2024 YTD Actual	Amended Budget	Original Budget	% of Budget Used	Monthly Burn Rate
<b>Sheriff Sub Department Totals</b>								
Administration	\$445,137	\$430,002	\$696,735	\$540,678	550,281	530,281	98%	45,056
Patrol	\$2,989,286	\$3,066,939	\$3,082,971	\$2,994,397	3,189,475	2,878,311	94%	249,533
Range	\$109,251	\$77,259	\$32,892	\$3,812	51,513	73,713	7%	318
K-9 Unit	\$3,057	\$2,288	\$1,814	\$911	2,150	2,150	42%	76
Marine	\$11,420	\$777	\$3,303	\$12,323	7,650	5,450	161%	1,027
Posse	\$11,301	\$7,782	\$11,637	\$49,921	15,100	11,100	331%	4,160
<b>Expense Budget Totals</b>	<b>3,569,452</b>	<b>3,585,047</b>	<b>3,829,352</b>	<b>3,559,304</b>	<b>3,816,169</b>	<b>3,501,005</b>	<b>93%</b>	<b>296,609</b>
<b>Salaries &amp; Wages</b>	<b>\$1,887,728</b>	<b>\$1,953,843</b>	<b>\$2,062,302</b>	<b>\$2,078,264</b>	<b>2,195,257</b>	<b>\$1,989,293</b>	<b>104%</b>	<b>\$173,189</b>
+ ADMIN	\$329,621	\$306,653	374,194	\$404,619	408,066	\$388,066	99%	33,718
+ PATROL	\$1,507,286	\$1,621,342	1,675,548	\$1,671,137	1,774,264	\$1,566,100	94%	139,261
+ RANGE	\$48,927	\$25,848	12,431	\$807	10,927	\$33,127	7%	67
+ MARINE	\$1,894	\$0	129	\$1,701	2,000	\$2,000	85%	142
<b>Personnel Benefits</b>	<b>\$702,918</b>	<b>\$743,143</b>	<b>\$811,585</b>	<b>\$789,259</b>	<b>854,750</b>	<b>\$750,150</b>	<b>105%</b>	<b>\$65,772</b>
+ ADMIN	\$102,454	\$93,248	111,110	\$118,868	119,000	\$119,000	100%	9,906
+ PATROL	\$563,781	\$626,350	676,787	\$661,929	707,000	\$603,000	94%	55,161
+ RANGE	\$29,571	\$23,545	12,294	\$1,316	18,000	\$18,000	7%	110
+ MARINE	\$107	\$0	0	\$1,128	1,150	\$550	98%	94
+ POSSE	\$7,005	\$0	11,394	\$6,018	9,600	\$9,600	63%	502
<b>Other Services &amp; Charges</b>	<b>\$978,806</b>	<b>\$888,061</b>	<b>\$955,465</b>	<b>\$691,781</b>	<b>766,162</b>	<b>\$761,562</b>	<b>91%</b>	<b>57,648</b>
+ ADMIN	\$13,062	\$30,101	211,431	\$17,191	23,215	\$23,215	74%	1,433
+ PATROL	\$918,219	\$819,247	730,636	\$661,330	708,211	\$709,211	93%	55,111
+ RANGE	\$30,753	\$27,866	8,167	\$1,690	22,586	\$22,586	7%	141
+ K-9	\$3,057	\$2,288	1,814	\$911	2,150	\$2,150	42%	76
+ MARINE	\$9,419	\$777	3,174	\$9,494	4,500	\$2,900	211%	791
+ POSSE	\$4,296	\$7,782	243	\$1,165	5,500	\$1,500	21%	97

### Supplemental Budget Appropriations

- 2021 Supplemental Budget: \$136,168
- 2022 Supplemental Budget: \$0
- 2023 Supplemental Budget: \$310,445
- 2024 Supplemental Budget: \$896,112
  - 2024-1: \$130,200
  - 2024-2: \$152,912
  - 2024-3: \$613,000



# Sheriff

To provide an accurate comparison of the KCSO budget over the years, I have outlined the series of events and adjusted the historical budget numbers to reflect those events. By including these adjustments, we can better compare the budgets year over year, ensuring a clearer understanding of the funding allocations. This method helps to provide a factual basis for evaluating the KCSO budget and supports transparency.

**Series of events with the KCSO budget:**

- 1.The Sheriff proposed his 2025 budget requesting 2 deputy positions that do not exist on his organization chart, which was denied by the BOCC.
- 2.LEOFF medical payments in the KCSO budget are burdensome and out of the Sheriff’s control. To streamline invoicing and alleviate the patrol budget burden, I proposed moving this line item to the BOCC LEOFF Board budget for the Commissioners’ office to manage directly in 2025. The Sheriff was grateful for this proposal.
- 3.The BOCC removed the Jail from the Sheriff’s management and budget, moving the budgeted Chief Jail Deputy position with it (now corrections department) as of 12/4/2024.

**Budget**

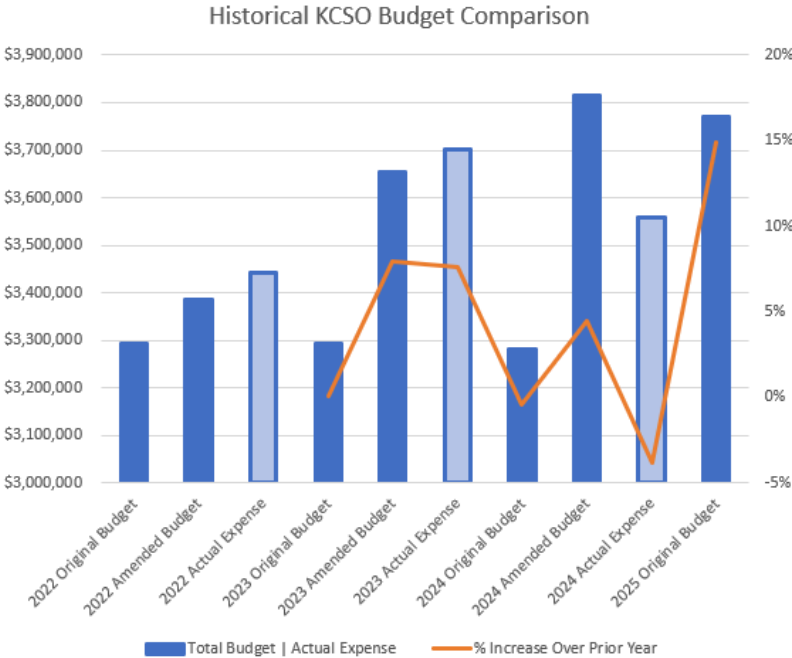
The BOCC approved a KCSO 2025 budget of \$3,769,911, which includes Sheriff Admin, Patrol, Range, K9, and Marine sub-departments. This reflects a \$489,083 increase over the 2024 Original Budget.

- KCSO 2024 Original Budget: \$3,280,828
- KCSO 2024 Amended Budget: \$3,816,169, the Sheriff’s Office needed an additional \$405,164 in supplemental budget amendments for retirements, LEOFF medical payments, posse scouts, patrol wages/benefits, SAR repairs, and patrol fuel. The 3-year (2021-2023) monthly average fuel usage for patrol was \$7,086, with an average low of \$3.31 per gallon and an average high of \$4.25 per gallon in Klickitat County.

While the average price per gallon with WEX was from \$3.00 - \$4.06. The current year’s monthly average is \$13,407, with an average low of \$3.02 per gallon and an average high of \$3.83 per gallon in the County. While WEX pricing has been averaging \$3.326 as of October.

**Historical KCSO Budget Data**

The percentage is an increase or decrease over the prior year respective budget. Keep in mind that cost of living adjustments were 4% each year.



# At A Glance

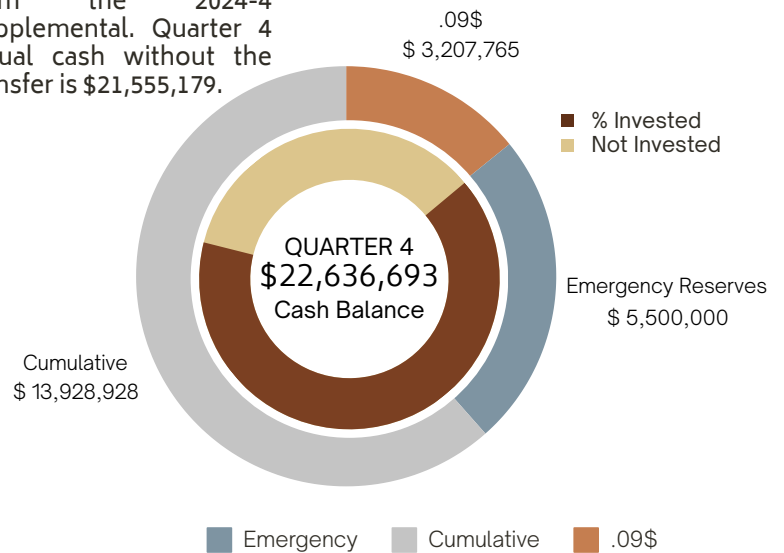
Fund 125, the Cumulative Reserve Fund, is a special revenue fund that includes the Distressed County Sales Tax (\$.09), the County’s emergency reserves, and other potential funding sources. This fund is maintained to support special projects, address emergencies, and provide financial stability during crises.

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

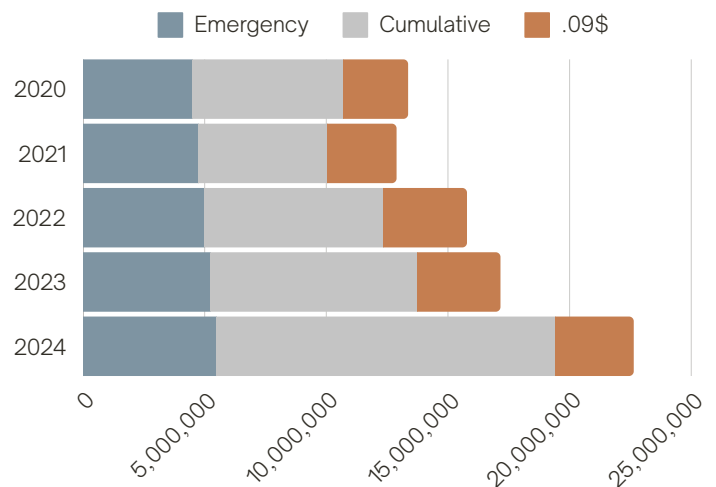
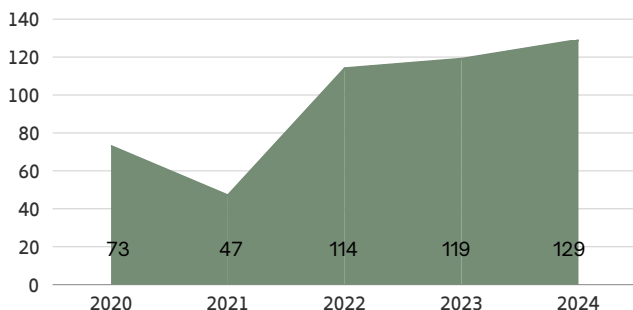
<b>COMMUNITY DEVELOPMENT</b>		.09\$
Professional Service	\$10,000	
WAGAP Youth Center	\$20,000	
<b>DALLESPORT AIRPORT BUSINESS PARK</b>		.09\$
CGCC Hangar	\$500,000	✓
Airport Operations	\$75,000	
<b>ECONOMIC DEVELOPMENT</b>		.09\$
Staff Wages & Benefits	\$215,427	✓

Charts reflect the anticipated cash transfer from the 2024-4 Supplemental. Quarter 4 actual cash without the transfer is \$21,555,179.



## DAYS CASH ON HAND

A combination of Cumulative and Emergency Reserves available days cash on hand for all funds outside of the general fund:



# At A Glance

\$64,870,372

ORIGINAL BUDGET

25

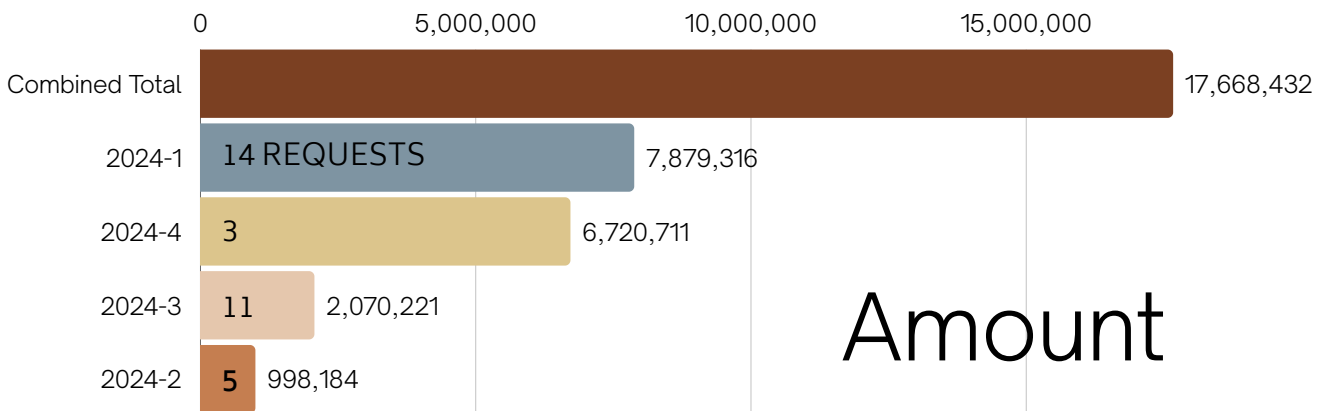
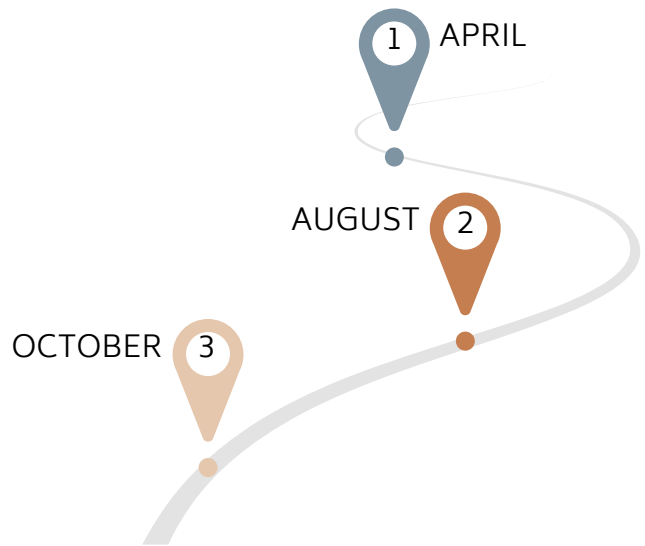
TOTAL YTD  
ADJUSTMENTS

\$73,747,872

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.

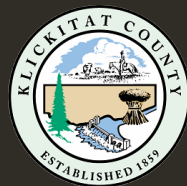
We schedule 3 supplemental budget amendments throughout the year, leaving room for a 4th for transfers only in December if necessary.





Questions?  
Contact us.

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509-773-2331



KLICKITAT  
COUNTY