

FINANCIAL REPORT 12/2024

SECTION 1

OVERVIEW OF COUNTY'S

FINANCIAL POSITION.....1-2

SECTION 2

2024 BUDGET CHANGES

Line Item Transfers..... 3

Change in Capital Outlay..... 4

General Fund Transfers..... 5

Contingency Fund Transfers..... 5

SECTION 3

CASH FLOWS.....6-7

SECTION 4

PERSONNEL RECLASSIFICATIONS & CHANGES.....8

SECTION 5

NOTABLE ISSUES DECEMBER, 2024 9-11

ACCOUNTING DEPT INITIATIVES/PROJECTS12-13

ABOUT THIS REPORT

This report represents Columbia County's financial information as of the December 11, 2024 Finance Committee meeting. Additional resources are available on the Accounting Department website and internally, on CCBoard/Finance.

It also provides an update on projects and initiatives the Accounting Department is currently working on.

Shonna Neary, CPA, MBA
Comptroller

SECTION 1

COUNTY REVENUES

County Funding Sources-Actual to Budget as of 10/31/2024				
	Actual	Budget	Variance	% of Budget Received
Total Property Taxes	\$29,636,680	\$29,636,680	-	-
Other Taxes	\$6,265,486	\$5,791,000	(\$474,486)	108%
Grants/Aids	\$25,424,287	\$25,060,310	(\$363,977)	101%
Fines/Penalties/Licenses	\$1,360,269	\$407,100	(\$953,169)	334%
Public Charges	\$8,848,110	\$9,440,080	\$591,970	94%
In-governmental Charges	\$10,770,472	\$10,902,960	\$132,488	99%
Miscellaneous	\$4,099,592	\$1,999,890	(\$2,099,702)	205%
General Fund	\$1,070,310	\$1,070,310	-	-
Other Equity	\$3,554,860	\$3,554,860	-	-
Total Revenue	\$91,030,066	\$87,863,190	(\$3,166,876)	104%
Revenue Excluding Property Tax & Equity	\$56,768,216	\$53,601,340	(\$1,600,513)	106%

County Funding Sources-Actual 2024 to 2023 as of 10/31/2024				
	2024 Actual	2023 Actual	Variance	% Change 24 to 23
Total Property Taxes	\$29,636,680	\$28,787,610	\$849,070	3%
Other Taxes	\$6,265,486	\$6,094,666	\$170,820	3%
Grants/Aids	\$25,424,287	\$26,268,285	(\$843,998)	(3%)
Fines/Penalties/Licenses	\$1,360,269	\$642,289	\$717,980	112%
Public Charges	\$8,848,110	\$8,657,457	\$190,653	2%
In-governmental Charges	\$10,770,472	\$10,111,105	\$659,367	7%
Miscellaneous	\$4,099,592	\$3,522,237	\$577,355	16%
General Fund	\$1,070,310	\$1,340,290	(\$269,980)	-
Other Equity	\$3,554,860	\$3,252,740	\$302,120	-
Total Revenue	\$91,030,066	\$88,676,679	\$2,353,387	3%
Revenue Excluding Property Tax & Equity	\$56,768,216	\$55,296,039	\$1,472,177	3%

SECTION 1

COUNTY EXPENDITURES

EXPENDITURES BY FUNCTION - ACTUAL TO BUDGET as of 10/31/2024				
	Actual	Budget	Variance	% of Budget Expend
General Government	\$17,360,695	\$12,577,520	(\$4,783,175)	138%
Public Safety	\$11,621,964	\$15,518,260	\$3,896,296	75%
Public Works	\$17,492,022	\$22,300,960	\$4,808,938	78%
Health & Human Services	\$22,808,456	\$27,627,600	\$4,819,144	83%
Culture, Recreation and Education	\$1,191,918	\$1,058,810	(\$133,108)	113%
Conservation & Economic Development	\$1,160,857	\$1,489,180	\$328,323	78%
Debt Service	\$5,008,563	\$5,008,560	(\$3)	100%
Capital Outlay	\$1,146,432	\$2,082,300	\$935,868	55%
Capital Projects	-	-	-	-
Contingency Fund	-	\$200,000	\$200,000	-
Total Expenditures	\$77,790,907	\$87,863,190	\$10,072,283	89%

EXPENDITURES BY FUNCTION - ACTUAL 2024 to 2023 as of 10/31/2024				
	2024 Actual	2023 Actual	Variance	% Change 24 to 23
General Government	\$17,360,695	\$11,733,679	\$5,627,016	48%
Public Safety	\$11,621,964	\$10,792,906	\$829,058	8%
Public Works	\$17,492,022	\$20,573,815	(\$3,081,793)	(15%)
Health & Human Services	\$22,808,456	\$20,450,046	\$2,358,410	12%
Culture, Recreation and Education	\$1,191,918	\$1,018,467	\$173,451	17%
Conservation & Economic Development	\$1,160,857	\$1,092,975	\$67,882	6%
Debt Service	\$5,008,563	\$5,000,563	\$8,000	-
Capital Outlay	\$1,146,432	\$810,890	\$335,542	41%
Capital Projects	-	\$10,812	(\$10,812)	-
Contingency Fund	-	-	-	-
Total Expenditures	\$77,790,907	\$71,484,153	\$6,306,754	9%

SECTION 2

LINE ITEM TRANSFERS

APPROVALS TO DATE IN 2024

LINE ITEM TRANSFERS

MARCH

Health & Human Services-Case Noting Software-\$1,350
Treasurer-Annual Maintenance Fee-\$590
SW-Used Forklift-\$5,400

APRIL

Accounting-Library Cross Border Payments-\$3,100

JUNE

Health Care Center-Garbage Disposal-\$1,550

AUGUST

County Clerk-Election Software Licensing-\$880

SEPTEMBER

Health Care Center-Medical Supplies -\$24,800
Health Care Center-Gloves-\$7,440
Health Care Center-Dressings-\$9,000
Health Care Center-Medical Equipment Repair-\$1,400

OCTOBER

Treasurer-Check Sealer-\$3,000
Planning & Zoning-Postage-\$2,000

NOVEMBER

Sheriff's Department-Vehicle Maintenance-\$25,000
Sheriff's Department-Uniforms-\$15,000
Sheriff's Department-AEDs-\$7,200
Sheriff's Department-Postage-\$1,000

SECTION 2

CHANGE IN CAPITAL OUTLAY

APPROVALS TO DATE IN 2024

CHANGE IN CAPITAL OUTLAY

MARCH

Health Care Center-Cordless Press Tool Kit-\$4,000

Facilities Management-Boiler Hot Water Expansion Tank-\$15,870

APRIL

Facilities Management-Hard Water Piping-Soft Water Supply-\$4,800

MAY

Highway –Safety Basket-\$9,275

Highway –Salter Units-\$14,072

JUNE

Highway –Tool Boxes-\$4,545

JULY

Sheriff's Department –DVR Server-\$1,369

Highway –Trucks-\$8,726

AUGUST

Facilities Management –Jail Sewer Pipe Repair-\$5,200

Health Care Center –Tilt Wheelchair-\$3,000

OCTOBER

Highway–Tractor-\$18,050

NOVEMBER

Health Care Center–Vital Monitoring Machine-\$4,000

Sheriff's Department –Squad Car-\$12,256

Highway-Front End Loader Forks-\$2,216

SECTION 2

GENERAL FUND/CONTINGENCY FUND TRANSFERS

General Fund Transfers				
Date	Description	Res #	Activity	Balance
1/1/2024	Beginning Balance			\$30,516,767
	2024 Transfers			
	2024 Current Balance			\$30,516,767

Policy

Transfers from General Fund require a vote of two-thirds of the entire County Board membership.

The County's goal is to maintain a level of unassigned fund balance equivalent to two-three months of regular, on-going operative expenditures. *Based on our current budget, 3 months would be approximately \$21,966,000.*

Contingency Fund Transfers				
Date	Description	Res #	Activity	Balance
1/1/2024	Beginning Balance			\$200,000
	2024 Transfers			
1/1/2024	2023 Year End Contingency Fund Balance		\$211,407	
1/31/2024	2024 Sheriff Sworn Wage Increase	#56-23	(\$251,370)	(39,963)
	2024 Current Balance			\$160,037

SECTION 3

CASH FLOW STATEMENT 2024

January-October Actual

November-December Projected

Description	Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Actual Jun
Opening Balance	\$74,826,354					
RECEIPTS						
Sales Tax	\$400,667	\$729,067	-	\$805,757	\$655,508	\$528,532
Property Taxes	\$10,276,555	\$11,442,454	\$989,091	\$332,649	\$613,163	\$1,403,714
Other	\$4,044,591	\$4,044,576	\$9,790,628	4,294,945	\$7,998,952	\$3,307,598
ARPA Funds & Interest	\$19,547	\$16,805	\$15,681	\$14,050	\$133,748	\$29,817
Opioid Settlement	\$2,003	\$1,803	\$519,092	\$3,363	\$3,337	\$3,020
Total Receipts	\$14,743,363	\$16,234,705	\$11,314,492	\$5,450,764	\$9,404,708	\$5,272,681
DISBURSEMENTS						
Payroll	\$2,369,183	\$2,346,945	\$2,464,403	\$2,372,193	\$3,511,438	\$2,516,058
Vendor	\$6,813,571	\$4,623,090	\$4,415,796	\$6,422,973	\$3,981,105	\$4,466,778
Debt Service	\$3,141,804	-	-	-	-	-
ARPA	\$223,887	\$18	\$238,631	\$448,421	\$470,764	\$584,324
Tax Settlements	-	-	-	-	-	-
Total Disbursements	\$12,548,445	\$6,970,053	\$7,118,830	\$9,243,587	\$7,963,307	\$7,567,160
Monthly Cash Flow	\$2,194,918	\$9,264,652	\$4,195,662	(\$3,792,823)	\$1,441,401	(\$2,294,479)
Cumulative Cash Flow	\$77,021,272	\$86,285,924	\$90,481,586	\$86,688,763	\$88,130,164	\$85,835,685

SECTION 3

CASH FLOW STATEMENT 2024

January-October Actual

November-December Projected

Description	Actual Jul	Actual Aug	Actual Sep	Actual Oct	Projected Nov	Projected Dec
Balance Carryforward	\$85,835,685					
RECEIPTS						
Sales Tax	\$575,925	\$714,008	\$584,739	\$689,609	\$524,000	\$526,000
Property Taxes	\$12,225,403	\$3,006,923	\$434,066	\$302,171	\$77,000	\$148,000
Other	\$19,808,821	\$4,981,645	\$5,276,051	\$4,844,377	\$6,093,000	\$6,349,000
ARPA Funds & Interest	\$28,820	\$26,632	\$25,126	\$22,757	-	-
Opioid Settlement	\$211,528	\$3,254	\$3,372	\$211,813	-	-
Total Receipts	\$32,850,497	\$8,732,462	\$6,323,354	\$6,070,727	\$6,694,000	\$7,023,000
DISBURSEMENTS						
Payroll	\$2,393,330	\$2,359,937	\$2,381,838	\$2,341,571	\$3,591,000	\$2,394,000
Vendor	\$4,696,972	\$4,326,292	\$2,328,773	\$5,584,520	\$4,566,000	\$5,275,000
Debt Service	\$1,866,796	-	-	-	-	-
ARPA	\$3,160	\$19,091	\$1,810,252	(\$200)	-	-
Tax Settlements	-	\$26,973,490	-	-	-	-
Total Disbursements	\$8,960,258	\$33,678,810	\$6,520,863	\$7,925,891	\$8,157,000	\$7,669,000
Monthly Cash Flow	\$23,890,239	(\$24,946,348)	(\$197,509)	(\$1,855,164)	(\$1,463,000)	(\$646,000)
Cumulative Cash Flow	\$109,725,924	\$84,779,576	\$84,582,067	\$82,726,903	\$81,263,903	\$80,617,903

Total Summary

RECEIPTS

Sales Tax

\$6,733,812

Property Taxes

\$41,251,189

Other

\$80,834,184

ARPA Funds

\$332,983

Opioid Settlement

\$962,585

Total Receipts

\$130,114,753

DISBURSEMENTS

Payroll

\$31,041,896

Vendor

\$57,500,870

Debt Service

\$3,798,348

ARPA

\$5,008,600

Tax Settlements

\$26,973,490

Total Disbursements

\$124,323,490

Total Cash Flow

\$5,791,549

SECTION 4

2024 PERSONNEL RECLASSIFICATIONS/CHANGES TO DATE

Date	Department	Position	Description	Authorization	Cost
11/23	Highway	Foreman Patrolman Equipment Operator Master Mechanic	Reclass from Grade J to Grade K & Reclass 1 to Equipment Operator Reclass from Grade H to Grade I & Eliminate 1 Reclass from Grade I to Grade J Eliminate Position	HR—11/3/23	\$35,600* \$85,440* \$179,490* (\$97,960)
11/23	Sheriff	Dispatcher	New Position	HR—11/3/23	\$76,810
12/23	HHS	Human Services Aide (2)	Reclass to Division of Children & Families Aide (2) Reclass to Behavioral Health/Public Health Aide	HR—12/8/23	
12/23	HHS	Economic Support Aide	Reclass to Economic Support Intake	HR—12/8/23	
12/23	Solid Waste	Administrative Assistant	Increase hours from 30 hrs/week to 40 hrs	HR—12/8/23	\$14,330
12/23	Solid Waste	Operations Supervisor	Eliminate Position	HR—12/8/23	(\$82,300)
12/23	Sheriff	Dispatcher	New Position	HR—12/8/23	\$76,810
12/23	Sheriff	Deputy/Sergeants	Renegotiation of Union Contract	Res— 56-23	\$251,370
1/24	Sheriff	Secretaries Executive Secretary	Reclass to Administrative Assistants Reclass to Executive Confidential Administrative Assistant	HR—1/5/24	
2/24	HHS	LTE-Independent Living Support Pilot Program Specialist	New Position	HR—2/9/24	\$26,350*
2/24	Sheriff	Emergency Management Coordinator Deputy Emergency Management Coordinator	Reclass to Emergency Management Director Reclass to Deputy Emergency Management Director		
2/24	HHS	Meal Site Manager	Reclass to Dining Center Coordinator		
7/24	L&W Conserv.	Land & Water Resource Management Specialist	Reclass to Land & Water Management Technician	HR—7/12/24	
7/24	HHS	Division Administrator Economic Support Division Administrator Support Services Legal Assistant/Fraud Specialist Executive Secretary/Compliance Officer	Combine Division Administrator Economic Support and Support Services New Position New Position	HR—7/12/24	\$23,480*
7/24	Sheriff	Dispatch Sergeant	Reclass to E911 Dispatch Coordinator	HR—7/12/24	\$11,180
8/24	Sheriff	Deputy	New Position	HR—8/9/24	\$96,020
Total Annual Cost					\$696,620

All costs have been annualized.

* External Funding Available

Non-County Funded **\$211,824**

County Funded **\$484,796**

NOTABLE ISSUES

The highlights listed below recognize trends, significant budget issues, or other information that may affect the budget (positive or negative).

Sales Tax Revenue

Sales Tax received through November 2024 is 4% higher than 2023.
Sales Tax Revenue January-November Comparison.

2022	\$5,971,862
2023	\$6,098,991
2024	\$6,349,842

Interest Rate Earned on Investments (Avg)

- November 2022 3.35%
- November 2023 5.16%
- November 2024 4.49%

Wage Increases

Cost of Living Increases

	2020	2021	2022	2023	2024
Sheriff	2.25%	1.50%	2.00%	3.00%	3.00%*
General	1.50%	0.50%	3.00%	2.00%	3.25%

*Wages for 2024-2025 have been renegotiated. Step compression and \$0.50 additional for Step 8.
A wage study was completed. Updated wages will be implemented in 2025.

Property Tax Collections

Collections are consistent with 2023.

NOTABLE ISSUES

The highlights listed below recognize trends, significant budget issues, or other information that may affect the budget (positive or negative).

Fuel Costs

Gas Price Comparison October 2023 vs October 2024

	<u>Gas Avg Price</u>	<u>Gas Costs</u>	<u>Diesel Avg Price</u>	<u>Diesel Costs</u>
2023	\$3.10	\$263,220	\$3.22	\$762,292
2024	\$3.17	\$264,595	\$2.78	\$658,201

Utility Costs

Utility Cost Comparison October 2023 vs October 2024

	<u>Water</u>	<u>Electric</u>	<u>Natural Gas</u>
2023	\$116,377	\$720,754	\$244,420
2024	\$118,012	\$695,511	\$182,257

Insurance Costs

We received notice on October 31st that our rates may increase more than 25% effective 1/1/25. In 2025, Columbia County will go through an assessment of the buildings, content and equipment.

Highway

An 18% increase in road construction materials has been a challenge to keep projects within budget. Bids for the Portage salt storage building ARPA project are due 12/16/24.

NOTABLE ISSUES

The highlights listed below recognize trends, significant budget issues, or other information that may affect the budget (positive or negative).

Health & Human Services

- Children and Family has seen an increase of 969 days from 2023 for child care placements and an additional 2,471 of foster care placements. Mental Health has seen an increase of 47 days from 2023. Placement costs will most likely cause HHS to be overbudget.
- Community Support Program (CSP) transferred from current vendor to a new vendor effective 1/1/24 . The State was able to get billing set-up complete. HHS Accounting will get billing submitted from February through current.

Solid Waste

The rebuild planning process is continuing. We are working with vendors and insurance company.