



KLICKITAT COUNTY

QUARTERLY REPORT

2023 QTR 1

PREPARED BY JENN NEIL



Where we are
TODAY

April 2023

WE'VE EXCEEDED 2023 BUDGETED INTEREST EARNINGS

As you read through the report, understand that the "target percentage" is a trending goal to either meet (for revenue) or stay below (for expense) each quarter. There is an ebb and flow to revenues as well as expenses throughout the year. Revenues tend to trend slightly lower in the first quarter of the year because property tax collection peaks are in the quarter 2 and quarter 4. Whereas, there are some departments who have higher expenses in quarter 1, then slow down as the year goes on.

Quarter 1 Highlights

Due to the Federal Reserve interest rate hikes we have received an increase in interest earnings on our investments. This revenue source will be used to cover the COLA's authorized during the budget cycle.

Overall the County is trending under target for the expense side of the budget, coming in at 15% budget used. There are a couple funds/departments that have ended the quarter higher than the target; they are as follows:

Special Revenue Funds

- 115 - Unforeseen staff changes during budget build process
- 124 - One time new handler training
- 134 - One time capital expense for the upgrade
- 145 - Contract staff rather than anticipated County employees

General Fund

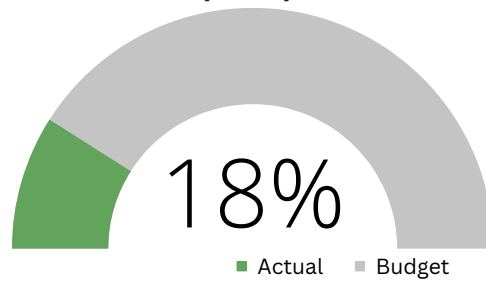
- 07 BOCC - 43% of travel budget has been used in the first quarter
- 10 WDC - One time system upgrade
- 11 HR - One time software setup
- 22 IT - Annual software renewals at the beginning of the year

QUARTER 1

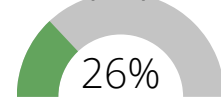
24%

Target

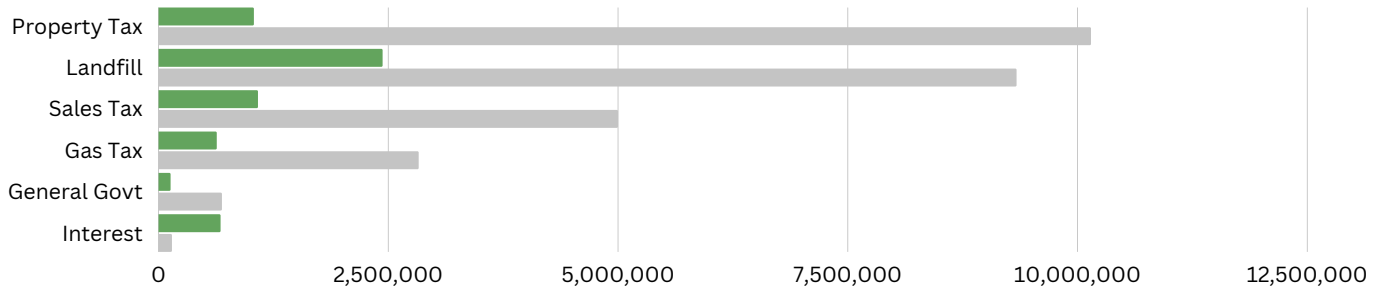
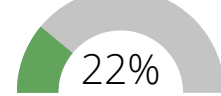
Revenue Quarter to Date
\$9,920,752



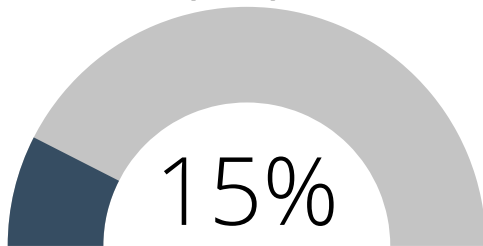
Landfill Quarter to Date
\$2,436,909



Sales Tax Quarter to Date
\$1,080,966



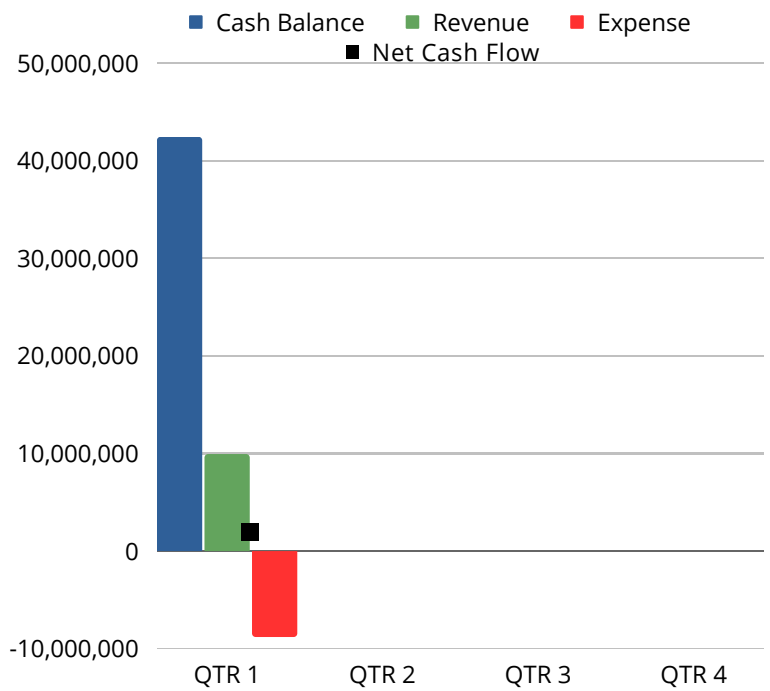
Expense Quarter to Date
\$8,787,441



- 001 General Fund 22%
- 104 Senior Services 22%
- 135 Communications 24%



- 115 Victim | Witness 28%
- 124 Investigations 41%
- 134 Trial Court Imp 80%
- 145 Behavioral Health 27%



Our Finance OVERVIEW

In Quarter 1, 2023 Klickitat County received \$9,920,752 in revenue and expended \$8,787,441. This leaves a net positive of \$1,133,311.

Fund Number Name	BUDGET TO ACTUAL			CASH	
	Quarter 1 (4/13/2023)	2023 Original Budget	% of Budget Used	Quarter 1 Balance	Quarter 1 Investment
001 CURRENT EXPENSE	2,852,249	18,796,624	15%	4,987,741	
101 ROADS	1,547,547	15,577,000	10%	3,592,713	
103 GIS	42,126	64,350	65%	70,846	
104 SENIOR SERVICES	871,385	2,374,198	37%	901,892	
107 "911"	208,040	657,502	32%	152,065	
108 Marine Fund	-	13,840	-	14,381	
110 VETERANS RELIEF	9,165	84,260	11%	71,507	
111 ELECTION RESERVE	15,023	352,421	4%	335,490	
112 FLOOD CONTROL	1,467	-	-	3,667	143,100
113 TREASURER'S O & M	7,467	25,500	29%	104,309	
114 LAW LIBRARY	927	400	232%	66,072	
115 VICTIM/WITNESS	41,714	104,089	40%	42,469	
116 COUNTY FAIR	34,859	171,900	20%	204,074	
117 WEED CONTROL	38,466	253,740	15%	9,070	
118 AUDITOR'S O & M	7,874	70,901	11%	108,503	400,000
119 ECONOMIC DEVELOPMENT	140,697	443,521	32%	455,927	
122 COUNTY TAX REFUND FUND	-	-	-	38,001	
123 TOURISM	23,474	212,228	11%	254,624	
124 INVESTIGATIONS	248	18,142	1%	139,976	
125 CUMULATIVE RESERVE	247,138	1,232,532	20%	5,375,253	10,000,000
127 EMERGENCY MANAGEMENT	121,049	106,500	114%	63,680	
131 Pass Through Grants	-	-	-	35,990	
132 NATURAL RESOURCES (Watershed)	43,077	539,770	8%	218,326	
133 AFFORDABLE HOUSING	7,351	200,000	4%	299,526	
134 Trial Court Improvement Fund	74,671	85,000	88%	215,000	
135 Communications	694,495	1,126,152	62%	1,053,088	
136 Indigent Defense Services	22,499	35,000	64%	231,578	
137 Public Health	1,142,002	2,291,080	50%	1,266,560	
138 Public Health-DDA	-	-	-	113,191	
139 LANDFILL GAS IMPROVEMENTS	74,483	940,000	8%	199,322	1,169,000
140 SOLID WASTE	104,095	383,271	27%	160,810	
142 REET ELECTRONIC TECH FUND	1,484	40,000	4%	122,747	
144 Fair Improvements	15,119	50,000	30%	60,098	1,475,000
145 Behavioral Health	133,584	1,040,855	13%	(27,810)	
201 LTD GO BOND FUND	635,313	1,300,125	49%	676,821	
303 CAPITAL IMPROVEMENT	(24,393)	1,370,000	(2)%	1,261,537	
305 Cap Improvements--Communities	-	-	-	7,347	
306 CAPIMP; Radio System	38,341	1,500,000	3%	1,206,787	
307 CAPIMP; Major Projects	-	720,000	-	(544,138)	
401 DALLESPORT WASTEWATER SYSTEM	-	841,298	-	114,913	
502 VEHICLE RENTAL & REPLACEMENT	15,135	304,000	5%	180,317	1,422,000
504 EQUIPMENT RENTAL & REVOLVING	733,634	5,702,500	13%	3,878,319	
505 SENIOR VEHICLE RENTL/REPLACMNT	-	456,000	-	23,509	
Klickitat County Total	\$9,921,802	\$59,484,699		\$27,746,099	\$14,609,100
Klickitat County Total Cash Balance				\$42,355,199	

Fund Number Name	Quarter 1 (04/13/2023)	Year to Date (YTD) Actual	2023 Original Budget	% of Budget Used
001 General Fund	4,042,270	4,042,270	18,796,624	22%
101 Road	1,662,224	1,662,224	15,577,000	11%
103 GIS	12,274	12,274	64,350	19%
104 Senior Services	532,992	532,992	2,374,198	22%
107 "911"	117,407	117,407	657,502	18%
108 Marine	978	978	13,840	7%
110 Veterans Relief	14,809	14,809	84,260	18%
111 Election Reserve	64,150	64,150	352,421	18%
112 Flood Control	-	-	-	-
113 Treasurer O&M	178	178	25,500	1%
114 Law Library	-	-	400	0%
115 Victim Witness	29,532	29,532	104,089	28%
116 County Fair	27,324	27,324	171,900	16%
117 Weed Control	46,373	46,373	253,740	18%
118 Auditor O&M	13,959	13,959	70,901	20%
119 Economic Development	58,493	58,493	443,521	13%
122 County Tax Refund	-	-	-	-
123 Tourism	32,639	32,639	212,228	15%
124 Investigations	7,450	7,450	18,142	41%
125 Cumulative Reserve	40,981	40,981	1,232,532	3%
127 Emergency Management	13,466	13,466	106,500	13%
131 CDBG	-	-	-	-
132 Natural Resources	41,917	41,917	539,770	8%
133 Affordable Housing	-	-	200,000	0%
134 Trial Court Improvement	67,703	67,703	85,000	80%
135 Communications (DEM)	272,187	272,187	1,126,152	24%
136 Indigent Defense Services	4,800	4,800	35,000	14%
137 Public Health	422,594	422,594	2,291,080	18%
138 Public Health - DDA	-	-	-	-
139 Landfill Gas Improvements	-	-	940,000	0%
140 Solid Waste	57,839	57,839	383,271	15%
142 REET Electronic Tech	-	-	40,000	0%
144 Fair Improvements	3,355	3,355	50,000	7%
145 Behavioral Health	279,330	279,330	1,040,855	27%
201 LTD GO Bond	-	-	1,300,125	0%
303 Capital Improvements	162,062	162,062	1,370,000	12%
305 Cap Improvements - Communities	-	-	-	-
306 Cap Improvements - Radio	15,817	15,817	1,500,000	1%
307 Cap Improvements - Major	7,306	7,306	720,000	1%
401 Dallesport Wastewater	90,098	90,098	841,298	11%
502 Vehicle Rental & Replacement (VR&R)	-	-	304,000	0%
504 Equipment Rental & Revolving (ER&R)	644,935	644,935	5,702,500	11%
505 Senior Vehicle Rentl/Replacement	-	-	456,000	0%
KLICKITAT COUNTY TOTAL	\$8,787,441	\$8,787,441	\$59,484,699	15%

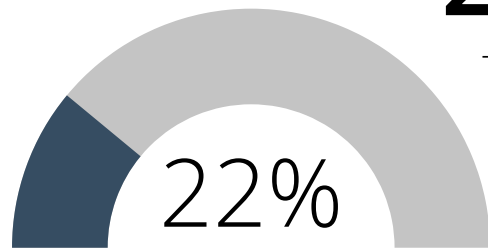
QUARTER 1



- 006 Clerk 21%
- 008 Planning 23%
- 009 East District Court 24%
- 015 Adult Probation 23%
- 026 Building 23%
- 050 Building & Grounds 22%
- 052 Sheriff 22%



- 007 Commissioners 26%
- 010 West District Court 25%
- 011 Human Resources 27%
- 022 Budget & IT 37%

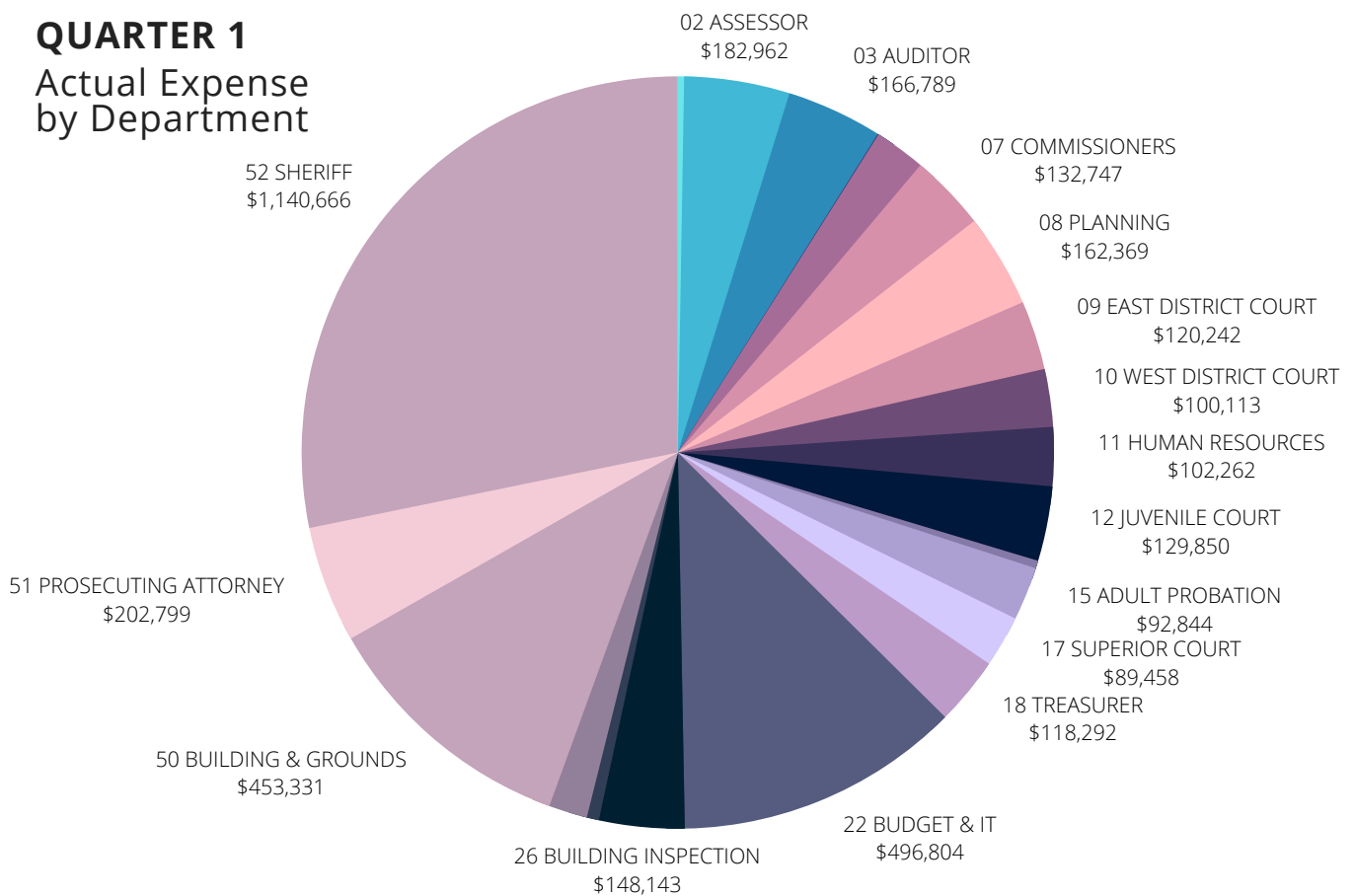


24%

Target

Expense Quarter to Date
\$4,042,270

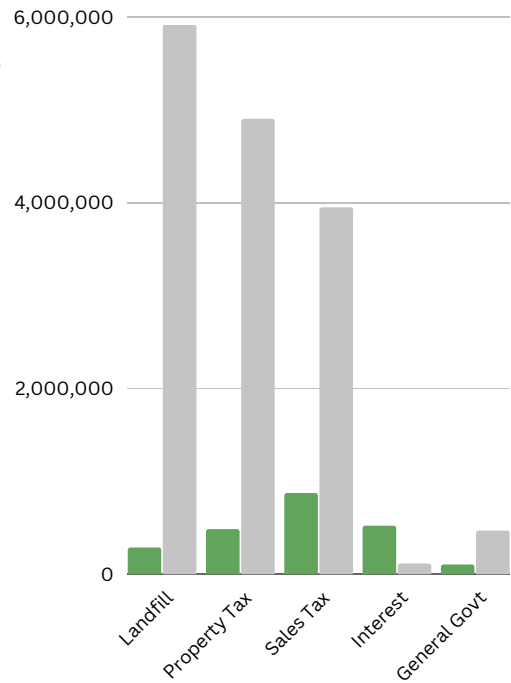
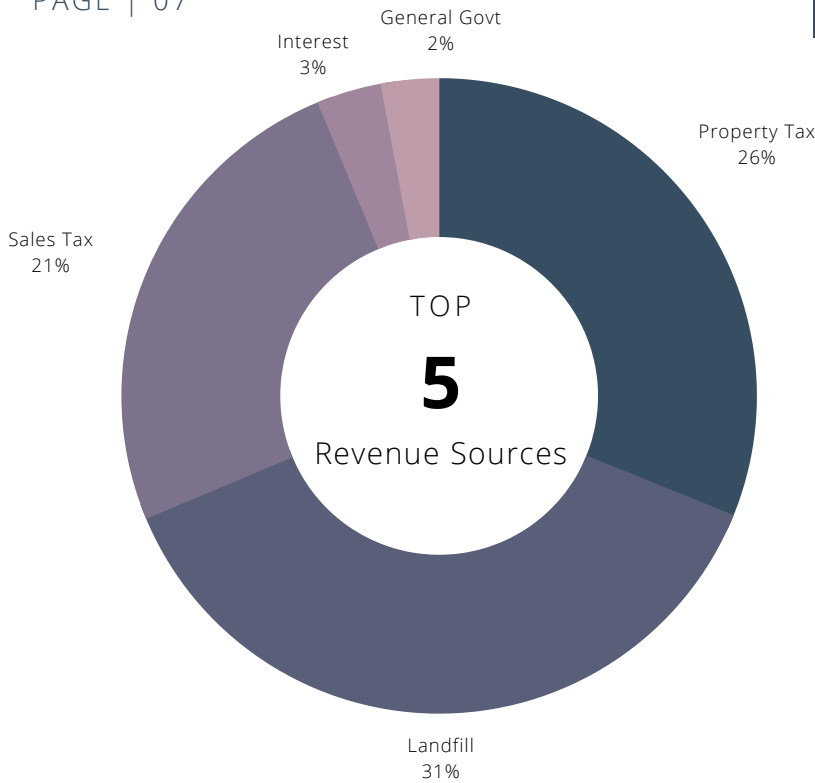
QUARTER 1
Actual Expense
by Department



Our Finance
OVERVIEW

Out of the \$4,042,270 spent in the General Fund during the Quarter 1 period, \$3,021,764 is personnel expenses and \$1,020,505 is operating expenses.

75%
PERSONNEL



Revenue Source

General Property Tax
Timber Harvest Tax
Sales & Use Tax
Excise Tax
Penalties & Int Delinquent Tax
Non-Business License & Permits
Direct Federal Grants
Federal Entitlements in Lieu
Indirect Federal Grants
State Grants
State Shared Revenue
State Entitlements
Intergovernmental Service
General Government
Public Safety
Utilities And Environment
Economic Environment
Mental & Physical Health
Culture & Recreation
Court Penalties/ Fines/ Costs
Interest Earnings
Rents, Leases & Concessions
Donations - Private Source
Other Miscellaneous Revenue
Non Revenue

Quarter 1

485,451
0
873,827
11,118
57,399
51,674
0
0
11,521
115,353
0
91,840
4,191
103,986
26,529
287,771
51,636
564
3,153
54,800
518,529
1,580
130
107,404
(6,208)

Original Budget

4,900,000
250,000
3,946,792
77,000
350,000
355,074
350,000
35,500
34,994
419,851
369,488
159,522
159,522
466,239
61,682
5,913,953
226,000
3,000
10,000
288,950
114,500
68,500
25,100
11,309
119,170

% of Budget Used

10%
22%
14%
16%
15%
33%
27%
25%
3%
22%
43%
5%
23%
19%
32%
24%
453%
2%
1%
950%
(5)%

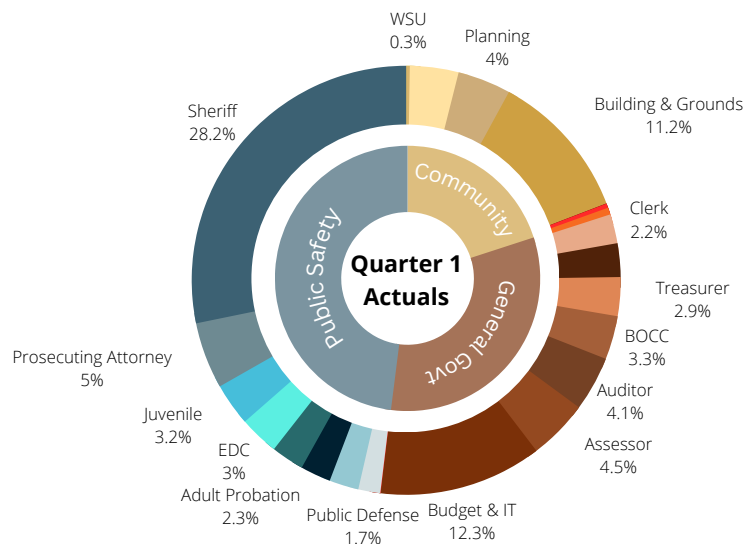
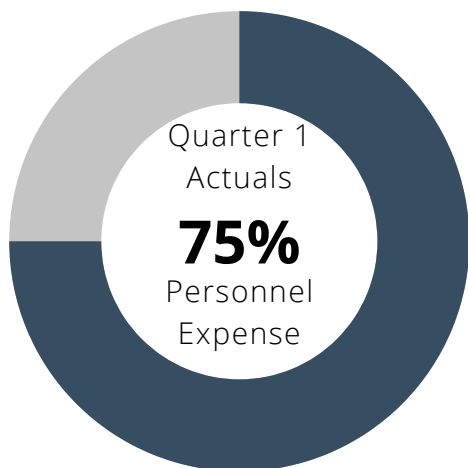
GENERAL FUND TOTAL

\$2,852,249

\$18,796,624

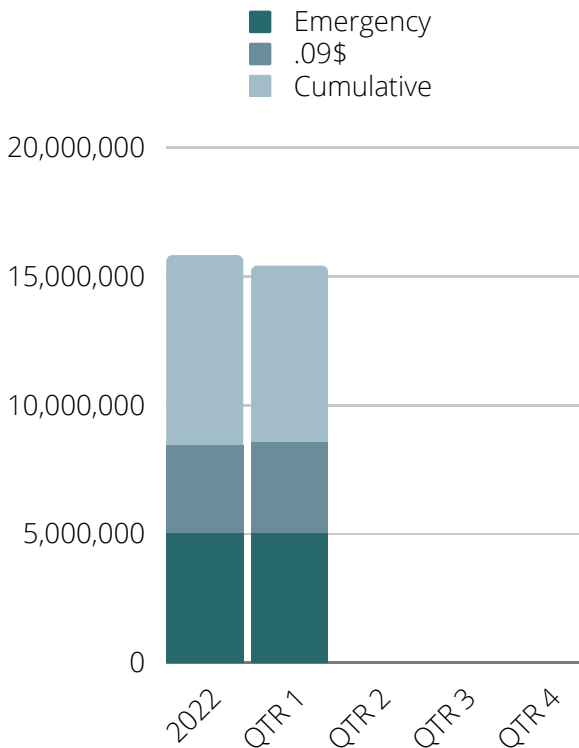
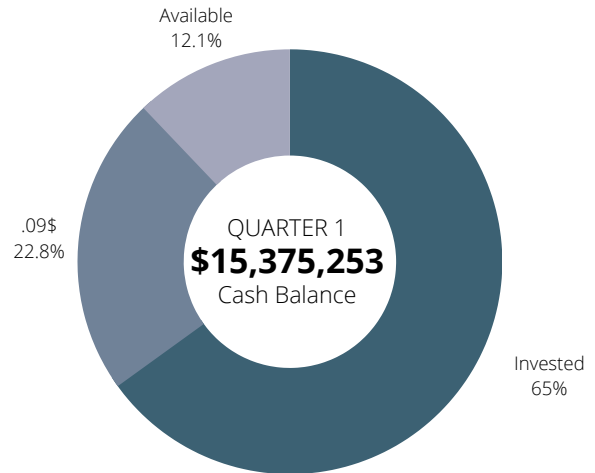
15%

Department Number Name	Quarter 1 (4/13/23)	2023 Original Budget	% of Budget Used
01 WSU	\$10,798	\$134,374	8%
02 ASSESSOR	\$182,962	\$910,990	20%
03 AUDITOR	\$166,789	\$823,105	20%
04 BOARD OF EQUALIZATION	\$477	\$4,132	12%
05 CIVIL SERVICE COMMISSION	\$990	\$15,575	6%
06 CLERK	\$88,956	\$425,017	21%
07 COMMISSIONERS	\$132,747	\$512,820	26%
08 PLANNING	\$162,369	\$693,711	23%
09 EAST DISTRICT COURT	\$120,242	\$504,474	24%
10 WEST DISTRICT COURT	\$100,113	\$395,127	25%
11 HUMAN RESOURCES	\$102,262	\$379,935	27%
12 JUVENILE COURT	\$129,850	\$643,823	20%
13 LEOFF DISABILITY BOARD	\$0	\$105	0%
14 NON-DEPARTMENTAL	\$13,282	\$870,102	2%
15 ADULT PROBATION	\$92,844	\$410,563	23%
17 SUPERIOR COURT	\$89,458	\$416,872	21%
18 TREASURER	\$118,292	\$600,217	20%
22 BUDGET & IT	\$496,804	\$1,327,225	37%
Fiscal Services	\$30,735	\$119,815	26%
Information Technology	\$466,069	\$1,207,410	39%
24 HISTORIC PRESERVATION	\$0	\$5,275	0%
26 BUILDING INSPECTION	\$148,143	\$644,057	23%
Building	\$128,388	\$524,285	24%
Code Compliance	\$19,756	\$119,772	16%
31 AUDITORS NON-DEPARTMENTAL	\$21,132	\$139,897	15%
32 PUBLIC DEFENSE	\$66,965	\$353,000	19%
50 BUILDING & GROUNDS	\$453,331	\$2,036,731	22%
51 PROSECUTING ATTORNEY	\$202,799	\$1,255,566	16%
52 SHERIFF	\$1,140,666	\$5,293,931	22%
GENERAL FUND TOTAL	\$4,042,270	\$18,796,624	22%



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	\$9,500	
WAGAP Youth Center	\$16,660	
BOCC District Awards	\$150,000	
Dallesport Airport Business Park		.09\$
CGCC Hangar	\$550,000	✓
Airport Operations	\$65,000	
Economic Development		.09\$
Goldendale Waste Water	\$250,000	✓
Staff Wages & Benefits	\$215,427	✓
Insurance	\$1,794	

Our Reserves OVERVIEW

Fund 125 Cumulative Reserve was established to fund emergency and disaster relief, capital programs, economic development, and community development.

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.

All budget adjustments shall follow the public hearing process and be adopted by resolution.

\$59,484,699

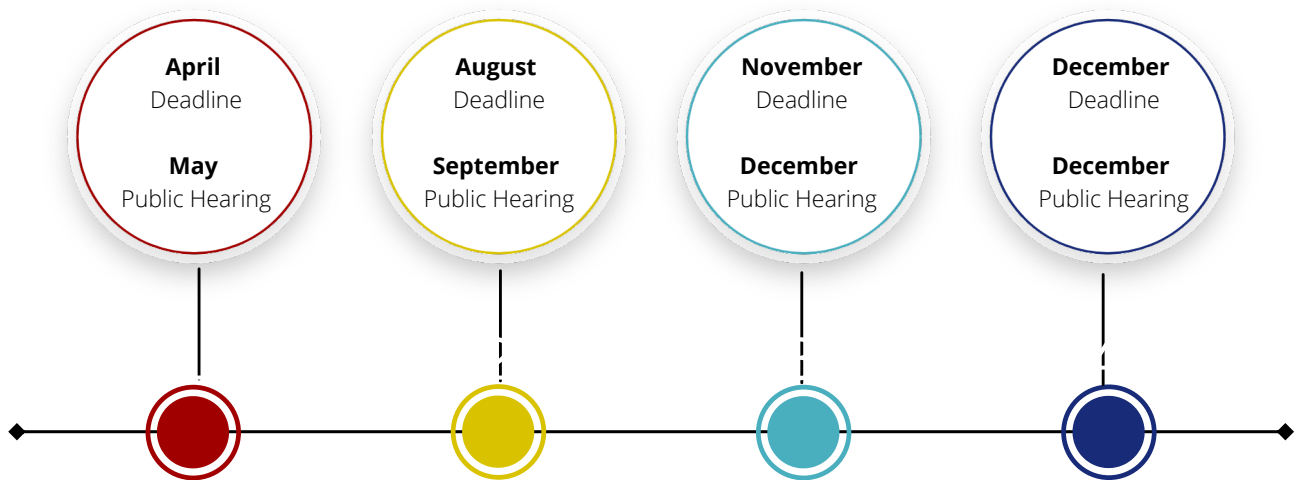
Original Budget

\$

Amended Budget

0

Total Adjustments to Date



Quarter 1

REQUESTS

0