



KLICKITAT COUNTY

# QUARTERLY REPORT

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2023 QTR 2

PREPARED BY JENN NEIL



Where we are  
TODAY

*July, 2023*

## PROPERTY TAX COLLECTION IS 17% ABOVE TARGET

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. I cautioned in the Quarter 1 Report that 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, and property tax did in fact peak. The Treasurer's office has collected 67% of the property tax budget thus far.

### **Quarter 2 Highlights**

While our interest earnings are expected to continue to rise, sales tax revenue is 8% below target. This is a clear indication that inflation and consumer confidence is starting to affect Klickitat County.

Overall the County is trending under target for the expense side of the budget, coming in at 36% budget used. There are a couple funds/departments that have ended the quarter higher than the target; they are as follows:

#### Special Revenue Funds

- 107 - Exceeded travel/fuel budgets, 82% of repairs budget used, 77% of miscellaneous budget used
- 115 - Unforeseen staff changes during budget build process
- 117 - Staff wages are above target due to transition
- 134 - One time capital expense for the upgrade

#### General Fund

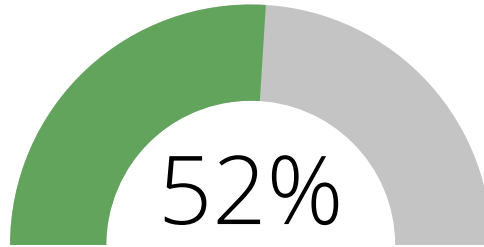
- 07 BOCC - Wages/Benefits are above target due to transition, tools & equipment has exceeded budget
- 22 IT - Annual software renewals at the beginning of the year

QUARTER 2

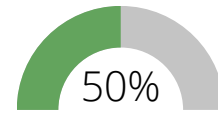
**50%**

Target

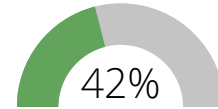
Revenue Quarter to Date  
**\$27,814,029**



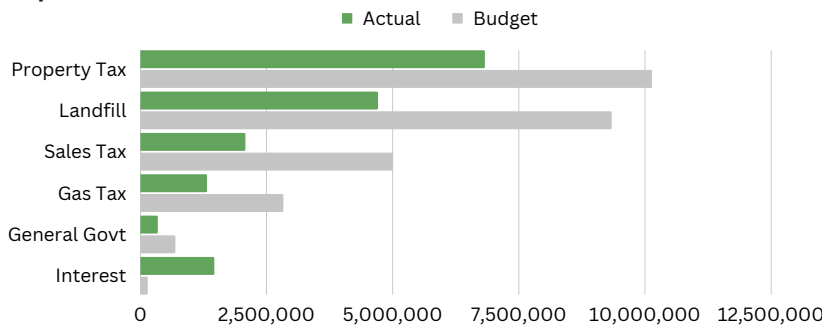
Landfill Quarter to Date  
**\$4,704,319**



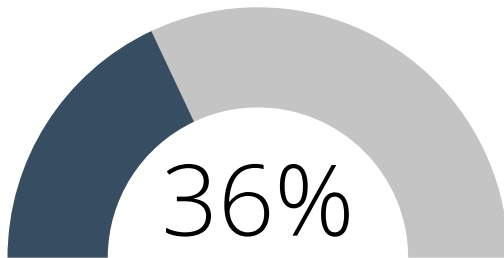
Sales Tax Quarter to Date  
**\$2,077,184**



Top Revenue Sources



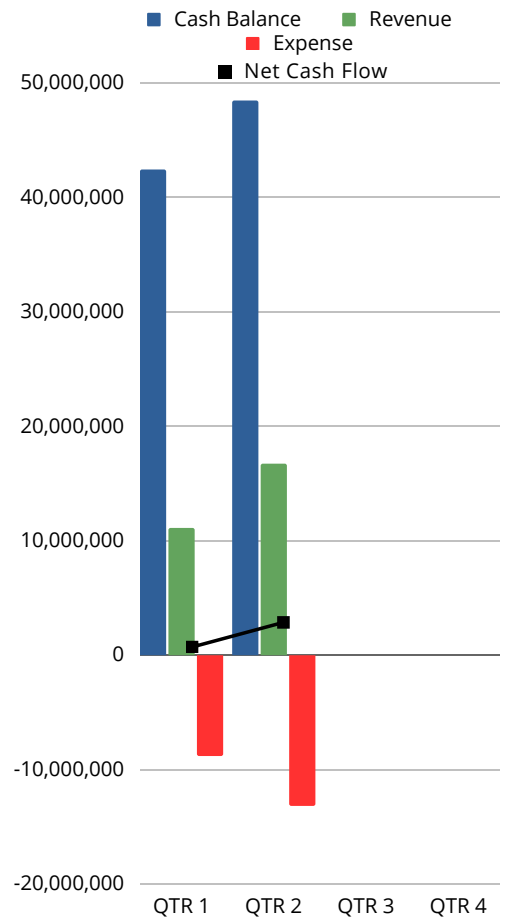
Expense Quarter to Date  
**\$21,928,784**



- 004 Senior Services 47%
- 111 Election Reserve 49%
- 124 Investigations 47%
- 135 Communications 49%



- 107 "911" 53%
- 115 Victim|Witness 58%
- 117 Weed Control 59%
- 134 Trial Court Imp 99%
- 201 LTD GO Bond 70%



# Our Finance OVERVIEW

In Quarter 2, 2023 Klickitat County received \$16,711,407 in revenue and expended \$13,141,343. This leaves a net positive of \$3,570,064.

Fund Number   Name	BUDGET TO ACTUAL				% of Budget Used	CASH	
	Quarter 1 (7/24/2023)	Quarter 2 (7/24/2023)	2023 Amended Budget			Quarter 2 Cash Balance	Quarter 2 Investment
001 CURRENT EXPENSE	2,852,185	6,503,427	18,796,624	50%	7,424,954		
101 ROADS	1,547,585	3,794,067	14,974,250	36%	2,572,670	3,000,000	
103 GIS	42,126	550	42,336	101%	63,624		
104 SENIOR SERVICES	871,385	386,724	2,264,889	56%	695,775		
107 "911"	208,040	172,009	657,502	58%	110,949		
108 Marine Fund			13,000	0%	9,300		
110 VETERANS RELIEF	9,165	48,472	92,060	63%	103,709		
111 ELECTION RESERVE	15,023	164,902	335,313	54%	353,682		
112 FLOOD CONTROL	1,467	1,699	495	639%	1,165	147,300	
113 TREASURER'S O & M	7,467	4,023	15,000	77%	106,680		
114 LAW LIBRARY	927	1,745	4,500	59%	67,817		
115 VICTIM/WITNESS	41,714	20,825	105,823	59%	32,986		
116 COUNTY FAIR	34,859	49,105	171,900	49%	251,343	175,000	
117 WEED CONTROL	38,466	96,430	243,500	55%	(1,394)		
118 AUDITOR'S O & M	7,874	7,922	91,150	17%	507,847		
119 ECONOMIC DEVELOPMENT	140,697	244,570	443,521	87%	626,757		
122 COUNTY TAX REFUND FUND					38,001		
123 TOURISM	23,474	27,674	150,000	34%	225,099		
124 INVESTIGATIONS	248	20,080	1,150	1768%	159,069		
125 CUMULATIVE RESERVE	247,138	485,608	961,000	76%	968,813	14,000,000	
127 EMERGENCY MANAGEMENT	121,049	11,334	103,824	128%	83,401		
131 Pass Through Grants					35,990		
132 NATURAL RESOURCES (Watershed)	43,077	154,331	539,447	37%	269,631		
133 AFFORDABLE HOUSING	7,351	8,062	85,000	18%	307,588		
134 Trial Court Improvement Fund	74,671	6,968	25,000	327%	205,283		
135 Communications	694,495	37,670	815,669	90%	811,495		
136 Indigent Defense Services	22,499		30,000	75%	226,028		
137 Public Health	1,142,002	560,650	2,291,080	74%	1,495,005		
138 Public Health-DDA		407			113,598		
139 LANDFILL GAS IMPROVEMENTS	74,483	76,376	251,500	60%	275,698	1,169,000	
140 SOLID WASTE	104,095	131,109	383,271	61%	223,840		
142 REET ELECTRONIC TECH FUND	1,484	1,891	9,500	36%	124,638		
144 Fair Improvements	15,119	17,113	2,000	1612%	1,537,253	1,425,000	
145 Behavioral Health	133,584	370,641	1,069,684	47%	(29,369)		
201 LTD GO BOND FUND	995,312	635,313	1,300,125	125%	388,133		
303 CAPITAL IMPROVEMENT	-24,393	60,429	462,000	8%	1,188,101		
305 Cap Improvements--Communities					7,347		
306 CAPIMP; Radio System	38,341	52,440			1,234,594		
307 CAPIMP; Major Projects	374,500	1,230,224			317,875		
401 DALLESPORT WASTEWATER SYSTEM	96,941	55,351	720,092	21%	124,649		
502 VEHICLE RENTAL & REPLACEMENT	15,135	16,879	299,809	11%	191,870	1,422,000	
504 EQUIPMENT RENTAL & REVOLVING	1,083,040	1,254,386	5,755,000	41%	1,573,494	2,000,000	
505 SENIOR VEHICLE RENTL/REPLACMNT			456,000	0%	23,509		
<b>KLICKITAT COUNTY TOTAL</b>	<b>11,102,622</b>	<b>16,711,407</b>	<b>53,963,014</b>	<b>52%</b>	<b>25,048,496</b>	<b>23,338,300</b>	
<b>KLICKITAT COUNTY TOTAL CASH BALANCE</b>						<b>48,386,796</b>	

Fund	Name	Quarter 1 (07/24/2023)	Quarter 2 (07/24/2023)	2023 Original Budget	2023 Amended Budget	% of Budget Used
001	General Fund	4,042,270	4,099,731.83	18,796,624	18,858,269.00	43%
101	Road	1,662,224	3,702,208.84	15,577,000	15,577,000.00	34%
103	GIS	12,274	8,376.89	64,350	64,350.00	32%
104	Senior Services	532,992	575,403.39	2,374,198	2,374,198.00	47%
107	"911"	117,407	233,394.87	657,502	657,502.00	53%
108	Marine	978	5,081.77	13,840	13,840.00	44%
110	Veterans Relief	14,809	16,057.78	84,260	84,260.00	37%
111	Election Reserve	64,150	150,465.39	352,421	434,601.00	49%
112	Flood Control	-	-	-	-	-
113	Treasurer O&M	178	1,652.68	25,500	25,500.00	7%
114	Law Library	-	-	400	400.00	0%
115	Victim   Witness	29,532	30,527.61	104,089	104,089.00	58%
116	County Fair	27,324	11,095.07	171,900	171,900.00	22%
117	Weed Control	46,373	104,030.54	253,740	253,740.00	59%
118	Auditor O&M	13,959	8,553.37	70,901	70,901.00	32%
119	Economic Development	58,493	79,402.59	443,521	443,521.00	31%
122	County Tax Refund	-	-	-	-	-
123	Tourism	32,639	74,336.76	212,228	246,437.00	43%
124	Investigations	7,450	1,080.66	18,142	18,142.00	47%
125	Cumulative Reserve	40,981	532,048.94	1,232,532	1,652,032.00	35%
127	Emergency Management	13,466	14,269.27	106,500	106,500.00	26%
131	CDBG	-	-	-	-	-
132	Natural Resources	41,917	90,190.06	539,770	539,770.00	24%
133	Affordable Housing	-	-	200,000	200,000.00	0%
134	Trial Court Improvement	67,703	16,685.27	85,000	85,000.00	99%
135	Communications (DEM)	272,187	280,949.86	1,126,152	1,126,152.00	49%
136	Indigent Defense Services	4,800	750.00	35,000	35,000.00	16%
137	Public Health	422,594	438,190.82	2,291,080	2,291,080.00	38%
138	Public Health - DDA	-	-	-	-	-
139	Landfill Gas Improvements	-	-	940,000	940,000.00	0%
140	Solid Waste	57,839	50,122.90	383,271	383,271.00	28%
142	REET Electronic Tech	-	-	40,000	40,000.00	0%
144	Fair Improvements	3,355	14,162.58	50,000	50,000.00	35%
145	Behavioral Health	279,330	235,087.39	1,040,855	1,040,855.00	49%
201	LTD GO Bond	-	909,500.00	1,300,125	1,300,125.00	70%
303	Capital Improvements	162,062	84,762.43	1,370,000	1,370,000.00	18%
305	Cap Improvements - Communities	-	-	-	-	-
306	Cap Improvements - Radio	15,817	30,580.19	1,500,000	1,500,000.00	3%
307	Cap Improvements - Major	7,306	16,786.52	720,000	720,000.00	3%
401	Dallesport Wastewater	90,098	187,730.92	841,298	841,298.00	33%
502	Vehicle Rental & Replacement (VR&R)	-	5,326.86	304,000	304,000.00	2%
504	Equipment Rental & Revolving (ER&R)	644,935	1,132,799.12	5,702,500	5,702,500.00	31%
505	Senior Vehicle Rent/Replacement	-	-	456,000	456,000.00	0%
<b>KLICKITAT COUNTY TOTAL</b>		<b>\$ 8,787,441.18</b>	<b>\$ 13,141,343.17</b>	<b>\$ 59,484,699.00</b>	<b>\$ 60,082,233.00</b>	<b>36%</b>

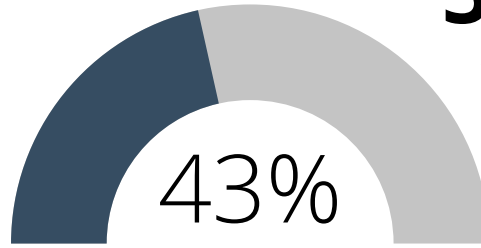
QUARTER 2



- 003 Auditor 49%
- 008 Planning 46%
- 009 East District Court 49%
- 010 West District Court 50%
- 011 Human Resources 48%
- 015 Adult Probation 47%
- 017 Superior Court 46%
- 026 Building 45%
- 032 Public Defense 47%
- 052 Sheriff 45%

**50%**

Target



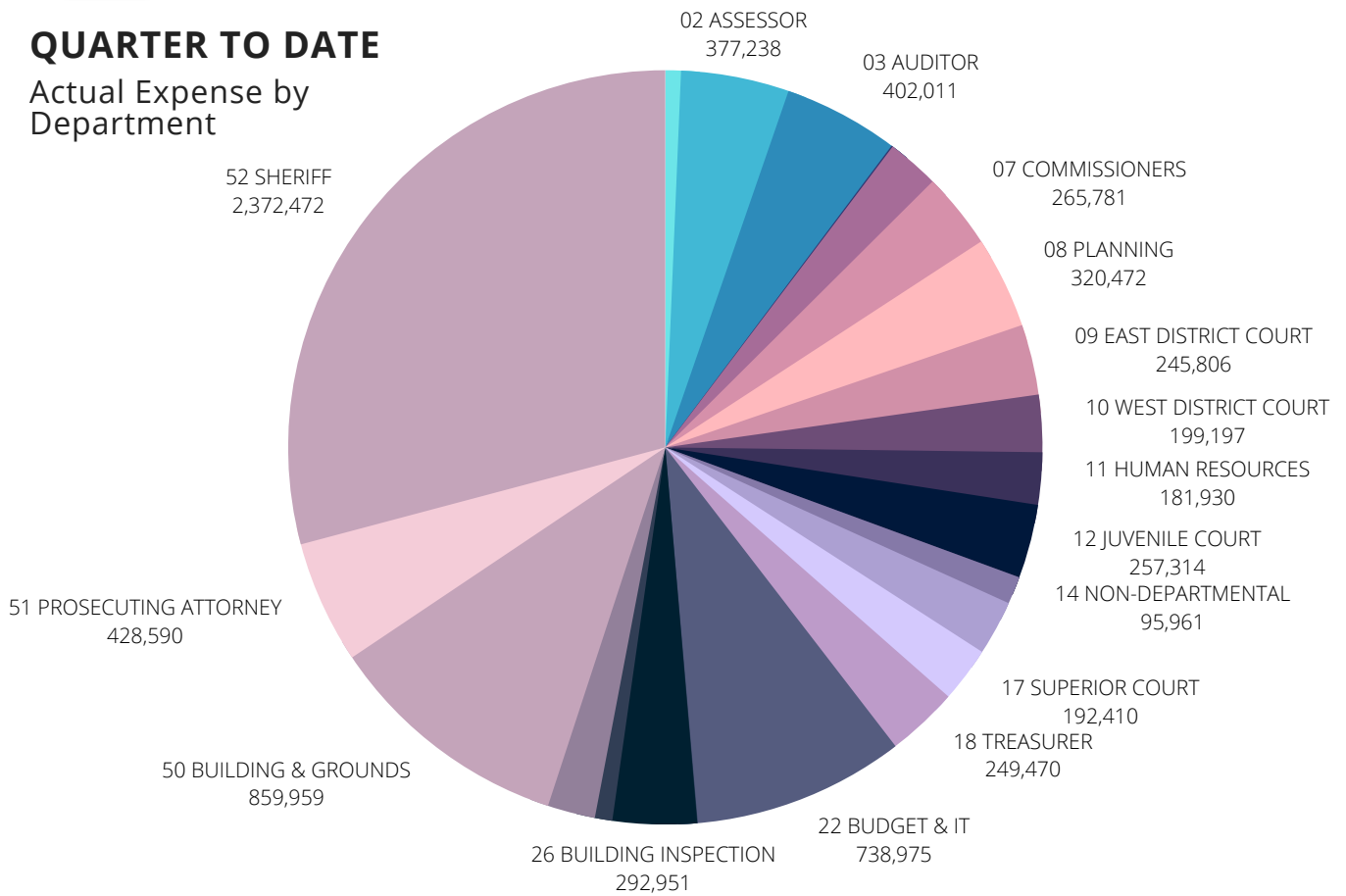
Expense Quarter to Date  
**\$8,142,001**



- 007 Commissioners 52%
- 022 Budget & IT 56%

**QUARTER TO DATE**

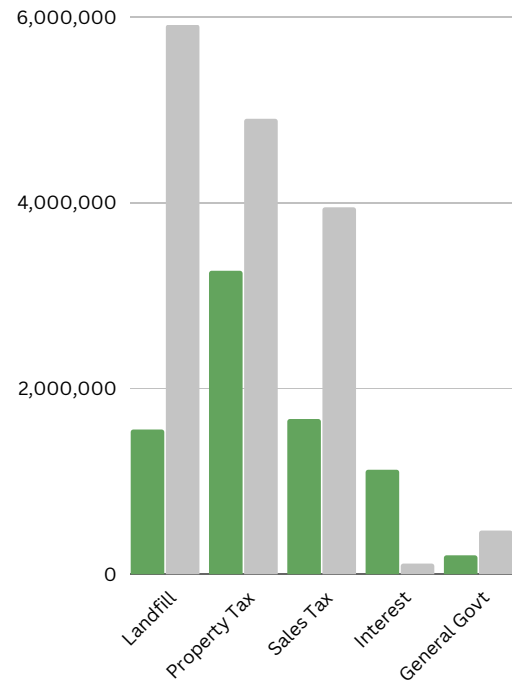
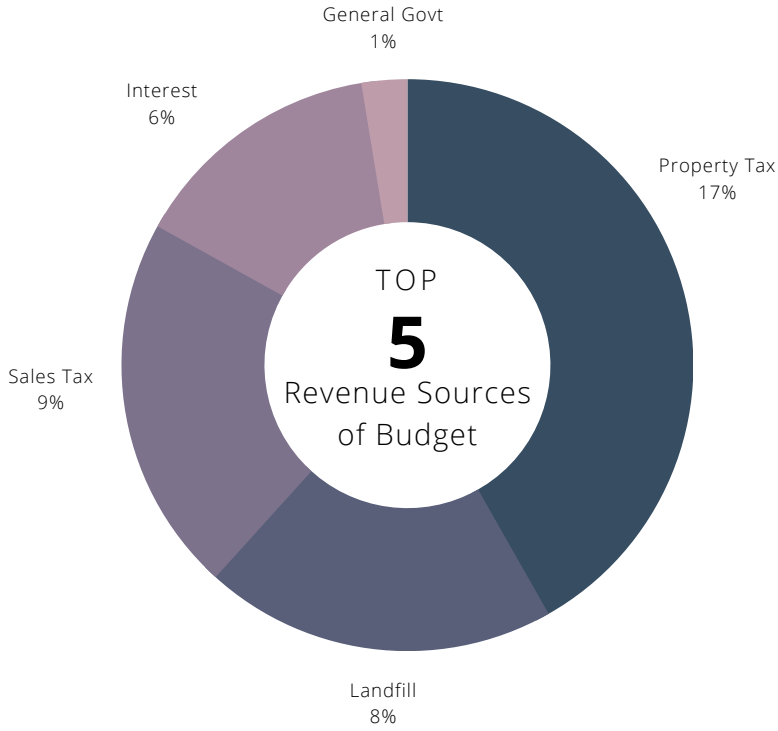
Actual Expense by Department



Our Finance  
**OVERVIEW**

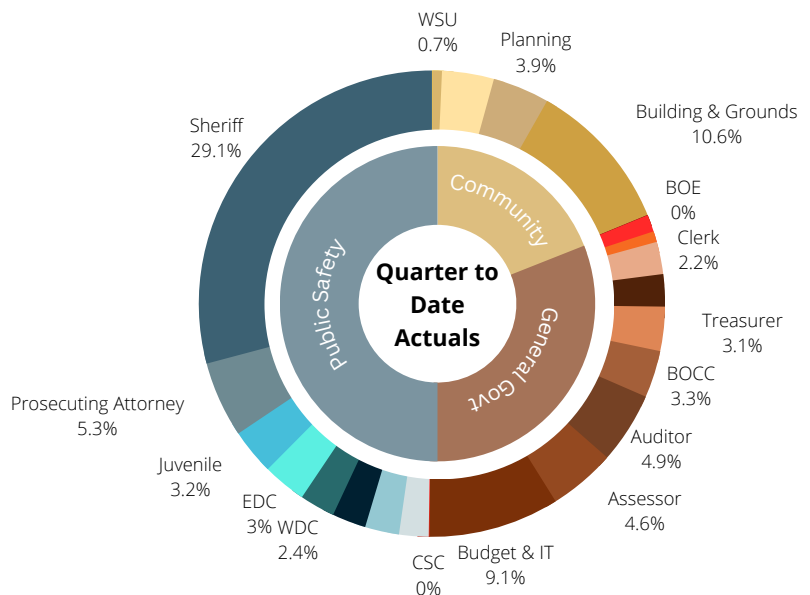
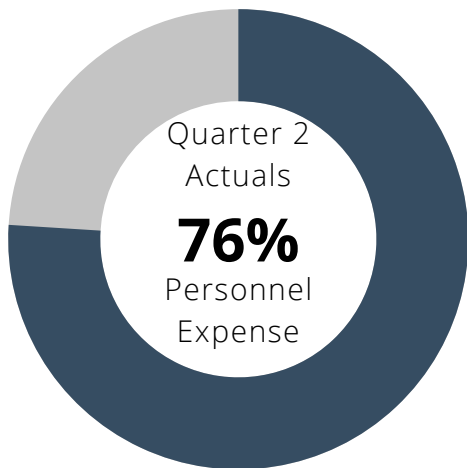
Out of the \$4,099,732 spent in the General Fund during the Quarter 2 period, \$3,130,209 is personnel expenses and \$969,523 is operating expenses.

**76%**  
PERSONNEL



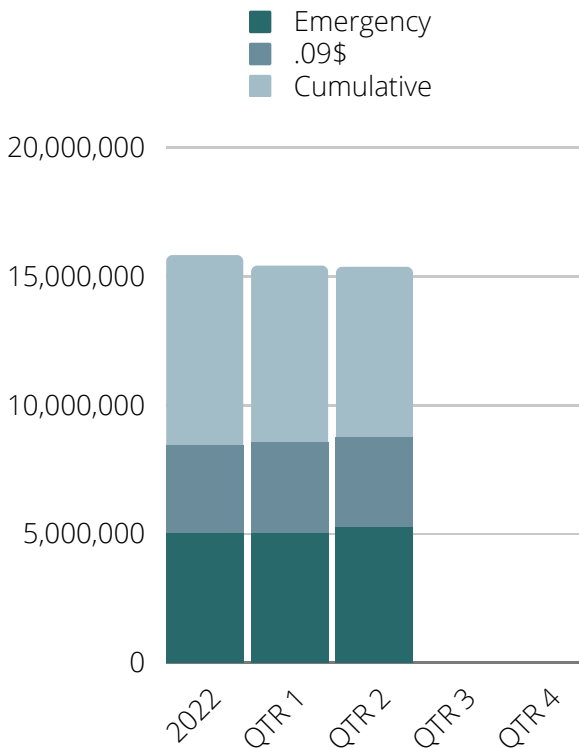
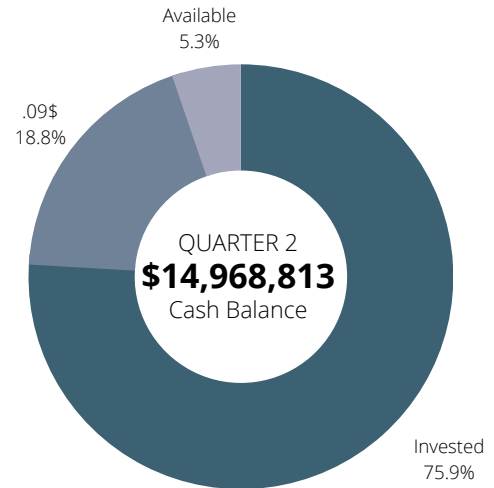
Revenue Source	Qtr 1	Qtr 2	YTD Actuals	Amended Budget	% of Budget Used
311 GENERAL PROPERTY TAXES	485,451	2,779,414	3,264,866	4,900,000	67%
312 TIMBER HARVEST TAXES	0	0	0	250,000	0%
313 RETAIL SALES & USE TAXES	873,827	795,862	1,669,689	3,946,792	42%
317 EXCISE TAXES	11,118	18,779	29,896	77,000	39%
319 PENALTIES & INT DELINQNT TAXES	57,399	97,027	154,426	350,000	44%
321 BUSINESS LICENSES & PERMITS	0	0	0	0	
322 NON-BUSINESS LIC. & PERMITS	51,674	104,534	156,208	355,074	44%
331 DIRECT FEDERAL GRANTS	0	0	0	350,000	0%
332 FEDERAL ENTITLEMENTS / IN LIEU	0	0	0	35,500	0%
333 INDIRECT FEDERAL GRANTS	11,521	12,611	24,132	34,994	69%
334 STATE GRANTS	115,353	94,503	209,857	419,851	50%
335 STATE SHARED REVENUE	0	333,677	333,677	300,000	111%
336 STATE ENTITLEMENTS	91,840	88,074	179,914	369,488	49%
338 INTERGOVERNMENTAL SERVICE REV.	4,191	30,084	34,274	159,522	21%
341 GENERAL GOVERNMENT	103,986	98,014	202,001	466,239	43%
342 PUBLIC SAFETY	26,529	9,043	35,572	61,682	58%
343 UTILITIES AND ENVIRONMENT	287,771	1,269,442	1,557,213	5,913,953	26%
345 ECONOMIC ENVIRONMENT	51,636	90,607	142,243	226,000	63%
346 MENTAL & PHYSICAL HEALTH	564	1,162	1,726	3,000	58%
347 CULTURE AND RECREATION	3,153	3,821	6,975	10,000	70%
349 OTHER INTFD/INTDEPT CHRGS	0	0	0	0	
351 SUP. CRT-FELONY/MISDEMR PENALTY	252	162	414	900	46%
352 CIVIL PENALTIES	103	268	371	950	39%
353 CIVIL INFRACTION PENALTIES	40,934	66,385	107,319	172,050	62%
354 CIVIL PARKING INFRACT.PENALTY	75	15	90	500	18%
355 CRIMINAL TRAFFIC MISDEMR FINES	7,752	3,591	11,343	29,000	39%
356 CRIMINAL NON-TRAFFIC FINES	307	236	543	2,450	22%
357 CRIMINAL COSTS	5,377	6,262	11,639	23,100	50%
361 INTEREST EARNINGS	518,529	602,419	1,120,948	114,500	979%
362 RENTS,LEASES & CONCESSIONS	2,339	12,780	15,119	68,500	22%
367 CONT.& DONATION-PRIVATE SOURCE	130	731	861	25,100	3%
369 OTHER MISC REVENUE	107,571	3,798	111,370	11,309	985%
385 Accrued Rev & Other Receivable	-18,291	-26,382	-44,673	107,720	-41%
386 Agency Deposits	971	4,028	4,999	1,450	345%
389 OTHER NON-REVENUES	0	0	0	0	
395 DISPOSITION OF CAPITAL ASSETS	10,122	2,479	12,601	1,450	869%
397 TRANSFERS-IN	10,122	0	10,122	10,000	101%
<b>GENERAL FUND TOTAL</b>	<b>\$ 2,862,306.97</b>	<b>\$ 6,503,427.41</b>	<b>\$ 9,365,734.38</b>	<b>\$ 18,798,074.00</b>	<b>50%</b>

Department Number   Name	Quarter 1	Quarter 2	Year to Date Actuals	2023 Amended Budget	Budget vs Actual %
01 WSU	10,798	43,334	54,132	134,374	8%
02 ASSESSOR	182,962	194,277	377,239	910,990	20%
03 AUDITOR	166,789	235,222	402,011	823,105	20%
04 BOARD OF EQUALIZATION	477	988	1,465	4,732	12%
05 CIVIL SERVICE COMMISSION	990	2,797	3,787	15,575	6%
06 CLERK	88,956	93,286	182,242	425,017	21%
07 COMMISSIONERS	132,747	133,035	265,782	534,565	26%
08 PLANNING	162,369	158,103	320,472	693,711	23%
09 EAST DISTRICT COURT	120,242	125,564	245,806	504,474	24%
10 WEST DISTRICT COURT	100,113	99,084	199,197	395,127	25%
11 HUMAN RESOURCES	102,262	79,668	181,930	379,935	27%
12 JUVENILE COURT	129,850	127,463	257,313	643,823	20%
13 LEOFF DISABILITY BOARD	-	-	-	105	0%
14 NON-DEPARTMENTAL	13,282	82,679	95,961	870,102	2%
15 ADULT PROBATION	92,844	98,077	190,921	449,863	23%
17 SUPERIOR COURT	89,458	102,952	192,410	416,872	21%
18 TREASURER	118,292	131,177	249,469	600,217	20%
22 BUDGET & IT	496,804	242,171	738,975	1,327,225	37%
Fiscal Services	30,735	30,051	60,786	119,815	26%
Information Technology	466,069	212,120	678,189	1,207,410	39%
24 HISTORIC PRESERVATION	-	1,766	1,766	5,275	0%
26 BUILDING INSPECTION	148,143	144,807	292,950	644,057	23%
Building	128,388	128,035	256,423	524,285	24%
Code Compliance	19,756	16,772	36,528	119,772	16%
31 AUDITORS NON-DEPARTMENTAL	21,132	39,841	60,973	139,897	15%
32 PUBLIC DEFENSE	66,965	99,216	166,181	353,000	19%
50 BUILDING & GROUNDS	453,331	406,628	859,959	2,036,731	22%
51 PROSECUTING ATTORNEY	202,799	225,791	428,590	1,255,566	16%
52 SHERIFF	1,140,666	1,231,807	2,372,473	5,293,931	22%
<b>General Fund Total</b>	<b>\$ 4,042,270</b>	<b>\$ 4,099,733</b>	<b>\$ 8,142,003</b>	<b>\$ 18,858,269</b>	<b>21%</b>



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	\$225,000	
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**

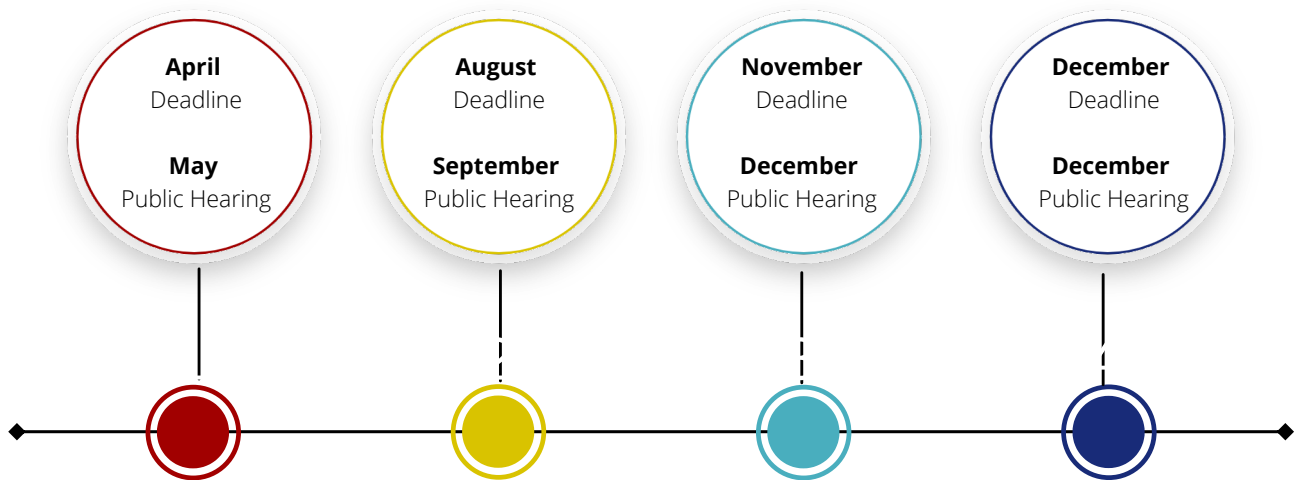
Original Budget

**\$60,082,233**

Amended Budget

**6**

Total Adjustments  
to Date



# Quarter 2 REQUESTS

**6**  
\$597,534