



KLICKITAT COUNTY

# QUARTERLY REPORT

---

2023 QTR 3

PREPARED BY JENN NEIL



Where we are  
**TODAY**

*October, 2023*

## LANDFILL REVENUE IS 1% 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, revenues tend to trend slightly lower in the first and third quarters of the year because property tax collection peaks are in quarter 2 and quarter 4.

### **Quarter 3 Highlights**

While our interest earnings rose well above budget, sales tax revenue is continuing to trend 8% below target. This is a clear indication that inflation and consumer confidence is affecting Klickitat County.

Overall the County is trending under target for the expense side of the budget, coming in at 59% budget used. There are a couple funds/departments that have ended the quarter higher than the target. Some are project specific while others are in the queue for a budget adjustment. Those pending a supplemental budget adjustment are the following:

#### Special Revenue Funds

- 104 Senior Services
- 111 Elections Reserve
- 115 Victim | Witness
- 118 Auditor's O&M
- 134 Trial Court Improvement
- 145 Behavioral Health

#### General Fund

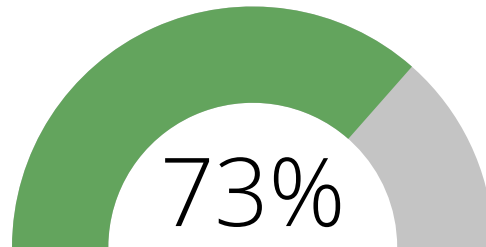
- 003 Auditor
- 007 Commissioners

QUARTER 3

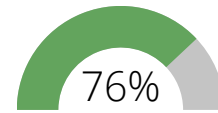
75%

Target

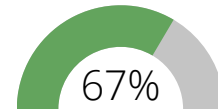
Revenue Quarter to Date  
\$39,937,204



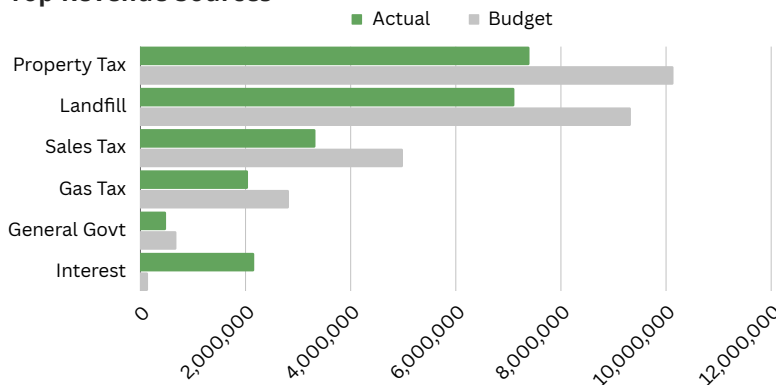
Landfill Quarter to Date  
\$7,115,043



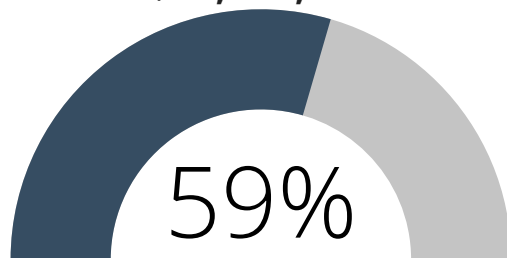
Sales Tax Quarter to Date  
\$3,330,195



Top Revenue Sources



Expense Quarter to Date  
\$35,251,225



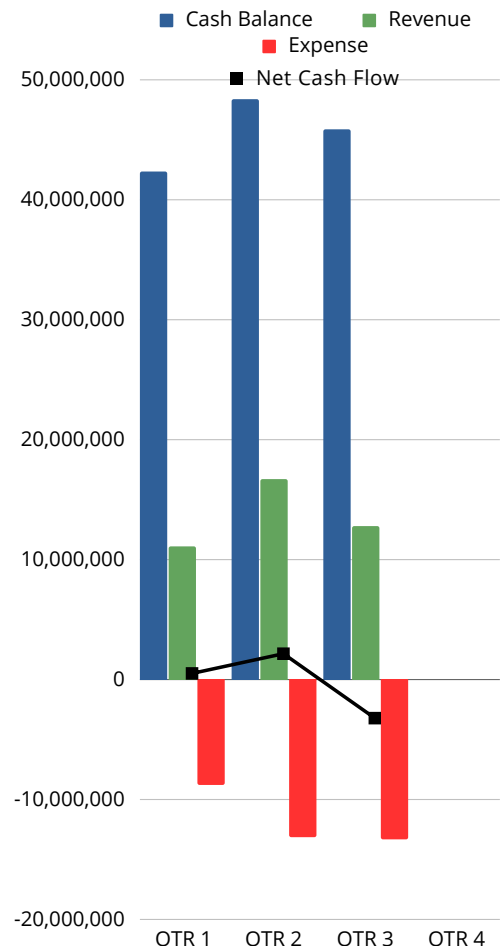
123 Tourism 72%  
201 LTD GO Bond 70%



116 County Fair 88%  
117 Weed Control 76%  
124 Investigations 76%  
134 Trial Court Imp 99%  
144 Fair Improvements 88%  
145 Behavioral Health 78%



108 Marine 93%  
114 Law Library 94%  
115 Victim | Witness 89%



# Our Finance OVERVIEW

In Quarter 3, 2023 Klickitat County received \$12,794,256 in revenue and expended \$13,323,194. This leaves a net negative cash flow of \$528,938 for this quarter.

County revenue by quarter, a total of year to date actual revenue received in comparison to the 2023 amended budget. Additionally included is the 3rd quarter ending cash balance for each fund reported by the Treasurer.

Fund Number   Name	BUDGET TO ACTUAL				2023 Amended	Quarter 3 Ending	
	Quarter 1	Quarter 2	Quarter 3	YTD Actual	Budget	Balance	Investment
001 CURRENT EXPENSE	2,852,185	6,503,427	4,902,788	14,258,401	19,020,680	7,619,421	
101 ROADS	1,547,585	3,794,067	2,325,999	7,667,650	14,974,250	1,841,632	2,000,000
103 GIS	42,126	550	440	43,116	42,336	53,020	
104 SENIOR SERVICES	871,385	386,724	517,711	1,775,820	2,390,289	672,204	
107 "911"	208,040	172,009	151,100	531,149	695,784	153,780	
108 Marine Fund				0	13,000	2,483	
110 VETERANS RELIEF	9,165	48,472	4,655	62,292	92,060	90,149	
111 ELECTION RESERVE	15,023	164,902	12,815	192,740	336,845	302,262	
112 FLOOD CONTROL	1,467	1,699	2,228	5,393	495	3,393	147,300
113 TREASURER'S O & M	7,467	4,023	926	12,416	15,000	104,656	
114 LAW LIBRARY	927	1,745	965	3,636	4,500	68,406	
115 VICTIM/WITNESS	41,714	20,825	20,143	82,682	128,993	19,767	
116 COUNTY FAIR	34,859	49,105	84,322	168,287	171,900	213,856	
117 WEED CONTROL	38,466	99,000	33,820	171,285	243,500	-10,189	
118 AUDITOR'S O & M	7,874	7,922	35,308	51,105	91,150	538,248	
119 ECONOMIC DEVELOPMENT	140,697	244,570	29,133	414,399	444,686	580,382	
122 COUNTY TAX RELIEF				0		38,001	
123 TOURISM	23,474	27,674	44,221	95,369	150,000	191,071	
124 INVESTIGATIONS	248	20,080	146	20,475	1,150	153,991	
125 CUMULATIVE RESERVE	247,138	485,608	666,425	1,399,171	961,000	1,602,738	14,000,000
127 EMERGENCY MANAGEMENT	121,049	11,334	12,396	144,780	108,009	76,136	
131 CDBG				0		35,990	
132 NATURAL RESOURCES (Watershed)	43,077	154,331	1,265	198,673	539,916	245,029	
133 AFFORDABLE HOUSING	7,351	8,062	31,265	46,678	85,000	338,853	
134 Trial Court Improvement Fund	74,671	6,968	19,265	100,904	30,000	224,547	
135 Communications	694,495	37,670	17,842	750,006	815,669	519,582	
136 Indigent Defense Services	22,499		1,370	23,869	55,000	212,178	
137 Public Health		560,650	1,057,680	1,618,330	2,294,207	2,080,788	
138 Public Health-DDA	1,142,002	407		1,142,409		113,598	
139 LANDFILL GAS IMPROVEMENTS	74,483	76,376	77,254	228,113	251,500	352,952	1,169,000
140 SOLID WASTE	104,095	131,109	-10,338	224,866	383,271	159,281	
142 REET ELECTRONIC TECH FUND	1,484	1,891	2,033	5,408	9,500	126,670	
144 Fair Improvements	15,119	17,113	14,309	46,541	2,000	126,269	1,400,000
145 Behavioral Health	133,584	370,641	361,566	865,791	1,369,684	45,899	
201 LTD GO BOND FUND	635,313	635,313	29,500	1,300,125	1,300,125	417,633	
303 CAPITAL IMPROVEMENT	-24,393	60,429	218,053	254,089	462,000	1,113,293	
305 CAPIMP; Airport				0		7,347	
306 CAPIMP; Radio System	38,341	52,440	68,049	158,830		1,045,260	
307 CAPIMP; Major Projects		1,230,224		1,230,224		205,374	
401 DALLESPOUT WASTEWATER SYSTEM	96,941	91,318	123,403	311,663	720,092	201,538	
502 VEHICLE RENTAL & REPLACEMENT	15,135	16,879	315,756	347,771	299,809	507,626	1,422,000
504 EQUIPMENT RENTAL & REVOLVING	1,083,040	1,279,267	1,608,098	3,970,405	5,755,000	1,329,320	2,000,000
505 SENIOR VEHICLE RENTL/REPLACMNT			12,344	12,344	456,000	10,639	
<b>KLICKITAT COUNTY TOTAL</b>	<b>10,368,123</b>	<b>16,774,824</b>	<b>12,794,254</b>	<b>39,937,201</b>	<b>54,714,400</b>	<b>23,735,073</b>	<b>22,138,300</b>
<b>PERCENTAGE OF AMENDED BUDGET</b>				<b>73%</b>			
<b>KLICKITAT COUNTY TOTAL CASH BALANCE</b>						<b>45,873,373</b>	

Outside of the general fund, the county budget is made up of special revenue funds (100 number funds), debt services funds (200 number funds), capital improvement funds (300 number funds), enterprise funds (400 number funds), and managerial/internal service funds (500 number funds).

Fund Number   Fund Name	QTR 1	QTR 2	QTR 3	YTD Actual	2023 Original Budget	2023 Amended Budget	Budget Change	% of Budget Used
001 General Fund	4,042,270	4,098,979	4,436,385	12,577,634	18,796,624	18,914,269	117,645	66%
101 Road	1,662,224	3,702,209	3,700,485	9,064,917	15,577,000	15,577,000		58%
103 GIS	12,274	8,377	10,165	30,815	64,350	64,350		48%
104 Senior Services	532,992	575,403	568,702	1,677,097	2,374,198	2,486,398	112,200	67%
107 "911"	117,407	233,395	129,449	480,251	657,502	695,784	38,282	69%
108 Marine	978	5,082	6,838	12,897	13,840	13,840		93%
110 Veterans Relief	14,809	16,058	18,483	49,350	84,260	84,260		59%
111 Election Reserve	64,150	150,465	61,624	276,239	352,421	434,601	82,180	64%
113 Treasurer O&M	178	1,653	2,849	4,680	25,500	25,500		18%
114 Law Library	-	-	375	375	400	400		94%
115 Victim   Witness	29,532	30,528	32,368	92,427	104,089	104,089		89%
116 County Fair	27,324	11,095	113,613	152,032	171,900	171,900		88%
117 Weed Control	46,373	104,031	42,718	193,122	253,740	253,740		76%
118 Auditor O&M	13,959	8,553	4,907	27,420	70,901	70,901		39%
119 Economic Development	58,493	79,403	83,549	221,445	443,521	443,521		50%
123 Tourism	32,639	74,337	69,410	176,386	212,228	246,437	34,209	72%
124 Investigations	7,450	1,081	5,279	13,810	18,142	18,142		76%
125 Cumulative Reserve	40,981	532,049	32,500	605,529	1,232,532	1,656,217	423,685	37%
127 Emergency Management	13,466	14,269	19,439	47,174	106,500	110,685	4,185	43%
132 Natural Resources	41,917	90,190	13,263	145,370	539,770	539,770		27%
133 Affordable Housing	-	-	-	-	200,000	200,000		0%
134 Trial Court Improvement	67,703	16,685	-	84,389	85,000	85,000		99%
135 Communications (DEM)	272,187	280,950	313,003	866,140	1,126,152	1,259,764	133,612	69%
136 Indigent Defense Services	4,800	750	15,220	20,770	35,000	60,000	25,000	35%
137 Public Health	422,594	438,191	450,423	1,311,208	2,291,080	2,291,080		57%
139 Landfill Gas Improvements	-	-	-	-	940,000	940,000		0%
140 Solid Waste	57,839	50,123	58,279	166,241	383,271	383,271		43%
142 REET Electronic Tech	-	-	-	-	40,000	40,000		0%
144 Fair Improvements	3,355	14,163	26,433	43,950	50,000	50,000		88%
145 Behavioral Health	279,330	235,087	299,532	813,950	1,040,855	1,040,855		78%
201 LTD GO Bond	-	909,500	-	909,500	1,300,125	1,300,125		70%
303 Capital Improvements	162,062	84,762	613,750	860,574	1,370,000	1,370,000		63%
305 Cap Improvements - Communities	-	-	-	-	-	-		
306 Cap Improvements - Radio	15,817	30,580	424,146	470,543	1,500,000	1,500,000		31%
307 Cap Improvements - Major	7,306	16,787	114,922	139,015	720,000	720,000		19%
401 Dallesport Wastewater	90,098	187,731	187,386	465,215	841,298	841,298		55%
502 Vehicle Rental & Replacement (VR&R)	-	5,327	-	5,327	304,000	304,000		2%
504 Equipment Rental & Revolving (ER&R)	644,935	1,132,799	1,454,828	3,232,563	5,702,500	5,702,500		57%
505 Senior Vehicle Rentl/Replacement	-	-	12,870	12,870	456,000	456,000		3%
<b>All Funds Total</b>	<b>8,787,441</b>	<b>13,140,591</b>	<b>13,323,194</b>	<b>35,251,225</b>	<b>59,484,699</b>	<b>60,455,697</b>	<b>970,998</b>	<b>58%</b>



- 003 Auditor 73%
- 009 East District Court 73%
- 011 Human Resources 70%
- 012 Juvenile Court 70%
- 015 Adult Probation 74%
- 017 Superior Court 73%
- 022 Budget & IT 73%
- 052 Sheriff 71%

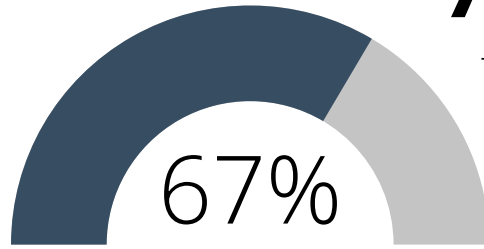


- 007 Commissioners 81%
- 010 West District 76%
- 024 Historic Preservation 86%
- 031 Auditor's Non-Dept 106%

QUARTER 3

**75%**

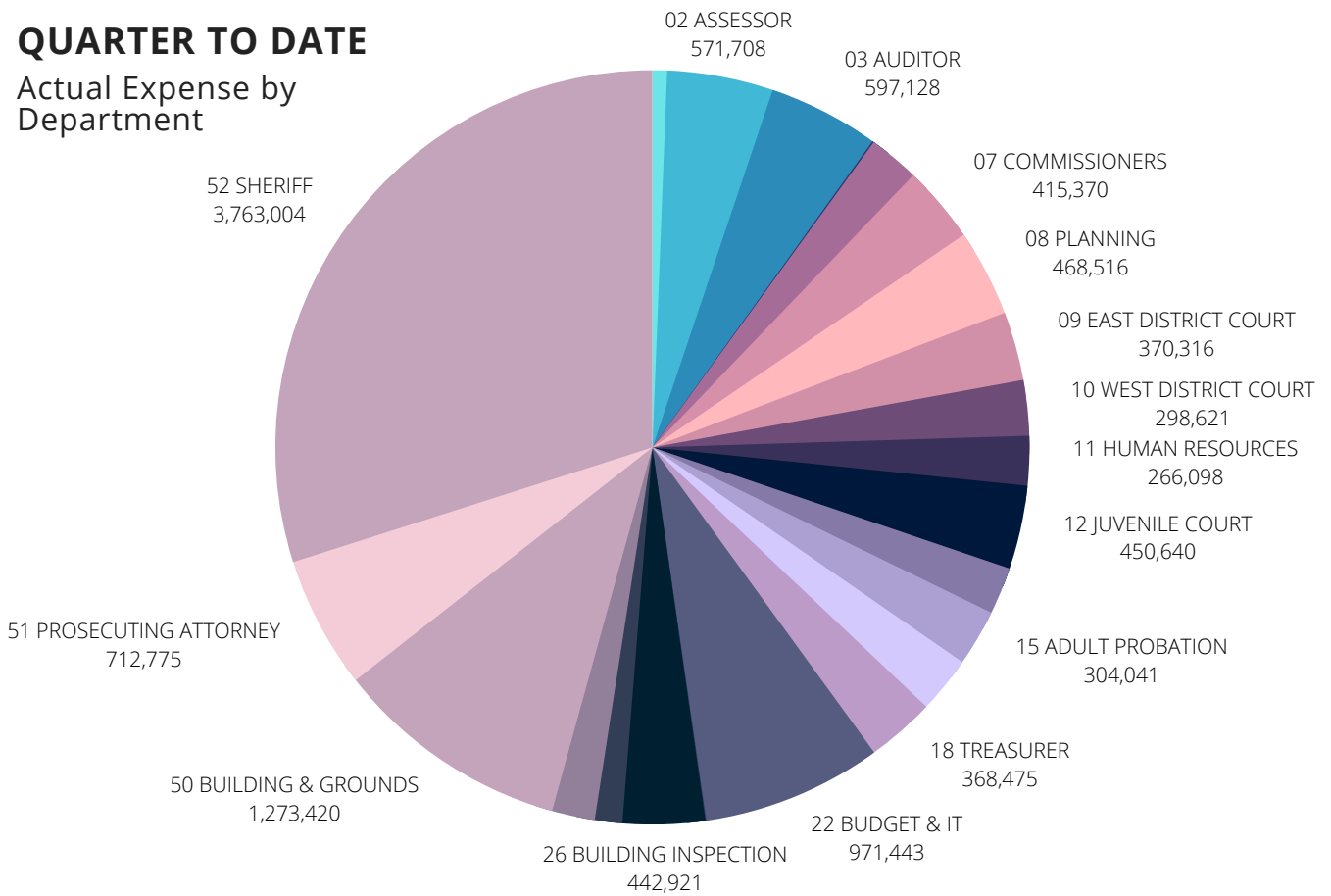
Target



Expense Quarter to Date  
**\$12,914,269**

**QUARTER TO DATE**

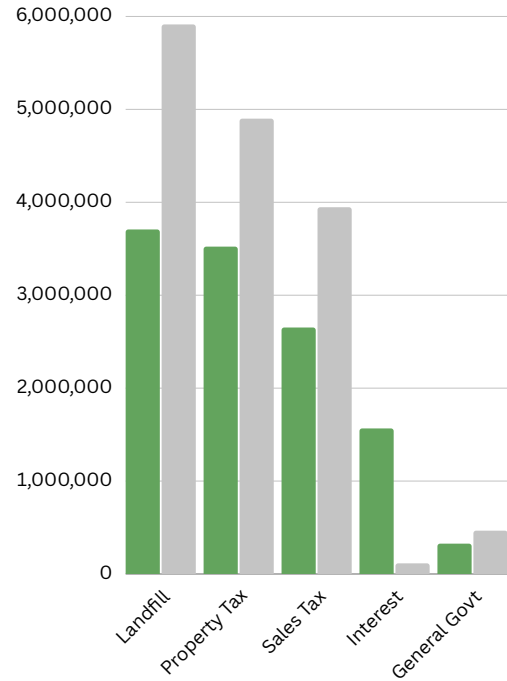
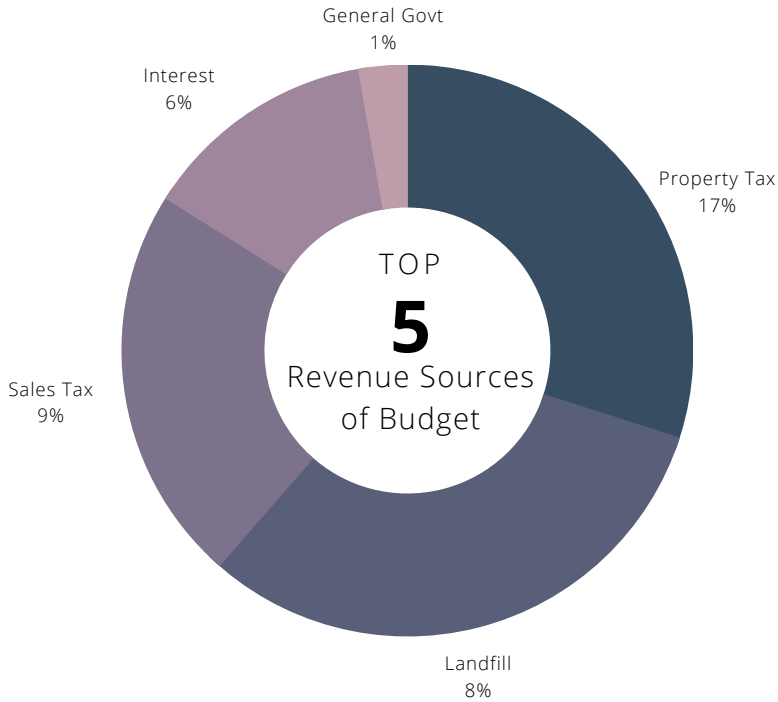
Actual Expense by Department



Our Finance  
**OVERVIEW**

Out of the \$4,436,385 spent in the General Fund during the Quarter 3 period, \$3,200,144 is personnel expenses and \$1,236,241 is operating expenses.

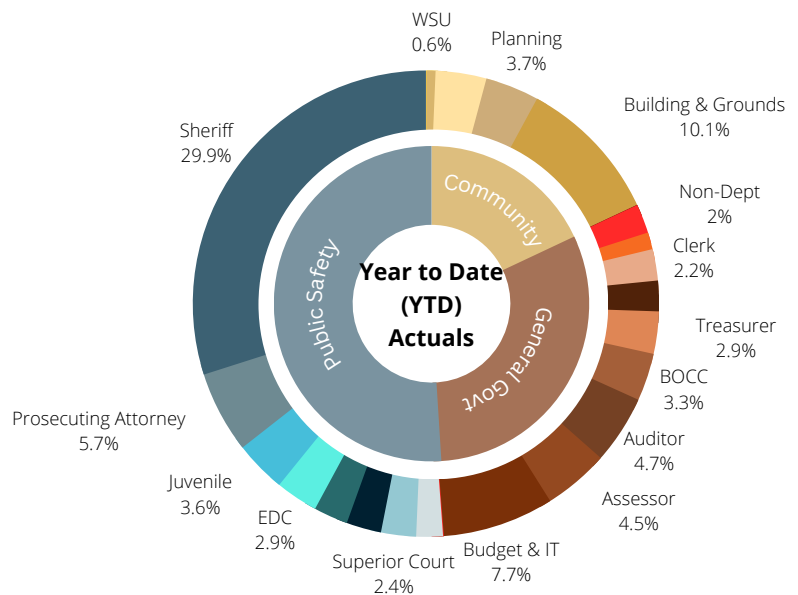
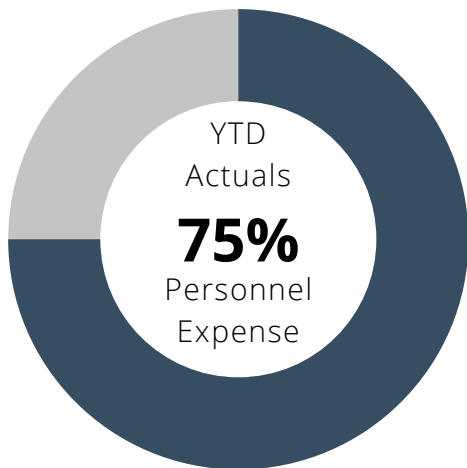
**72%**  
PERSONNEL



Revenue Source	Quarter 1 Actuals	Quarter 2 Actuals	Quarter 3 Actuals	YTD Actuals	2023 Amended Budget	% of Budget Used
311 GENERAL PROPERTY TAXES	485,451	2,779,414	258,061	3,522,927	4,900,000	72%
312 TIMBER HARVEST TAXES			199,761	199,761	250,000	80%
313 RETAIL SALES & USE TAXES	873,827	795,862	982,758	2,652,447	3,946,792	67%
317 EXCISE TAXES	11,118	18,779	23,252	53,149	77,000	69%
319 PENALTIES & INT DELINQ'T TAXES	57,399	97,027	51,548	205,974	350,000	59%
321 BUSINESS LICENSES & PERMITS			10	10		
322 NON-BUSINESS LIC. & PERMITS	51,674	104,534	124,587	280,795	355,074	79%
331 DIRECT FEDERAL GRANTS				-	350,000	0%
332 FEDERAL ENTITLEMENTS / IN LIEU				-	35,500	0%
333 INDIRECT FEDERAL GRANTS	11,521	12,611	23,145	47,276	34,994	135%
334 STATE GRANTS	115,353	94,503	149,266	359,123	419,851	86%
335 STATE SHARED REVENUE		333,677	15,208	348,884	300,000	116%
336 STATE ENTITLEMENTS	91,840	88,074	92,764	272,678	369,488	74%
338 INTERGOVERNMENTAL SERVICE REV.	4,191	30,084	37,645	71,919	159,522	45%
341 GENERAL GOVERNMENT	103,986	98,014	124,552	326,553	466,239	70%
342 PUBLIC SAFETY	26,529	9,043	11,499	47,071	61,682	76%
343 UTILITIES AND ENVIRONMENT	287,771	1,269,442	2,150,342	3,707,555	5,913,953	63%
345 ECONOMIC ENVIRONMENT	51,636	90,607	73,225	215,469	226,000	95%
346 MENTAL & PHYSICAL HEALTH	564	1,162	220	1,946	3,000	65%
347 CULTURE AND RECREATION	3,153	3,821	3,590	10,564	10,000	106%
351 SUP.CRT-FELONY/MISDEMR PENALTY	252	162	251	665	900	74%
352 CIVIL PENALTIES	103	268	176	547	950	58%
353 CIVIL INFRACTION PENALTIES	40,934	66,385	82,149	189,467	172,050	110%
354 CIVIL PARKING INFRACT.PENALTY	75	15	492	582	500	116%
355 CRIMINAL TRAFFIC MISDEMR FINES	7,752	3,591	7,067	18,411	29,000	63%
356 CRIMINAL NON-TRAFFIC FINES	307	236	303	846	2,450	35%
357 CRIMINAL COSTS	5,377	6,262	7,980	19,618	23,100	85%
361 INTEREST EARNINGS	518,529	602,419	445,403	1,566,351	322,401	486%
362 RENTS,LEASES & CONCESSIONS	2,339	12,780	29,364	44,484	68,500	65%
367 CONT.& DONATION-PRIVATE SOURCE	130	731	184	1,044	25,100	4%
369 OTHER MISC REVENUE	107,571	3,798	1,563	112,933	27,464	411%
385 Accrued Rev & Other Receivable	(18,291)	(26,382)	850	(43,823)	107,720	-41%
386 Agency Deposits	971	4,028	5,576	10,575	1,450	729%
395 DISPOSITION OF CAPITAL ASSETS	10,122	2,479		12,601		
397 TRANSFERS-IN					10,000	0%
<b>001 GENERAL FUND TOTAL</b>	<b>2,852,185</b>	<b>6,503,427</b>	<b>4,902,788</b>	<b>14,258,401</b>	<b>19,020,680</b>	<b>75%</b>

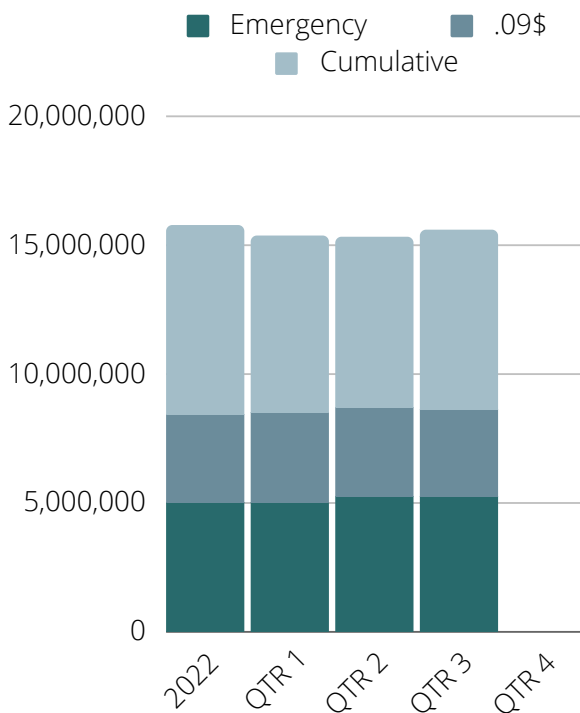
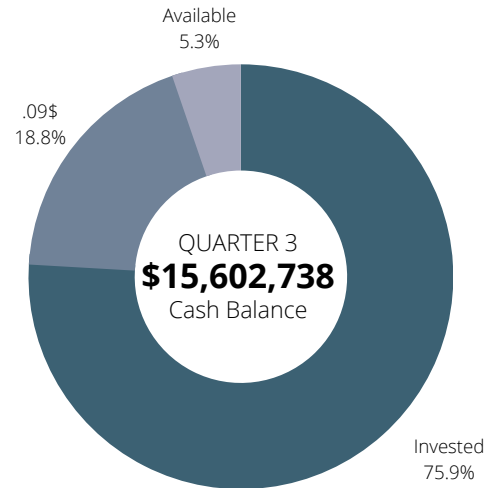
The general fund is about 31% of the total budget. This fund pays for the traditional functions of county government, most of which are unfunded mandated services.

Department Number   Name	QTR 1	QTR 2	QTR 3	YTD Actual	Original Budget	Amended Budget	Budget Change	% of Budget Used
01 WSU	10,798	43,334	24,132	78,263	134,374	134,374	-	58%
02 Assessor	182,962	192,280	196,466	571,708	910,990	910,990	-	63%
03 Auditor	166,789	235,216	195,123	597,128	823,105	823,105	-	73%
04 Board of Equalization	477	988	607	2,072	4,132	4,732	600	50%
05 Civil Service Commission	990	2,797	2,952	6,739	15,575	15,575	-	43%
06 Clerk	88,956	93,286	91,371	273,613	425,017	425,017	-	64%
07 Commissioners	132,747	134,602	148,022	415,370	512,820	556,965	44,145	81%
08 Planning	162,369	157,978	148,169	468,516	693,711	693,711	-	68%
09 East District Court	120,242	125,564	124,510	370,316	504,474	514,474	10,000	73%
10 West District	100,113	99,206	99,302	298,621	395,127	408,127	13,000	76%
11 Human Resources	102,262	79,718	84,118	266,098	379,935	379,935	-	70%
12 Juvenile Court	129,850	127,463	193,327	450,640	643,823	643,823	-	70%
13 LEOFF Disability Board	-	-	-	-	105	105	-	0%
14 Non-Departmental	13,282	82,520	157,660	253,461	870,102	833,102	(37,000)	29%
15 Adult Probation	92,844	98,037	113,159	304,041	410,563	449,863	39,300	74%
17 Superior Court	89,458	102,952	112,499	304,909	416,872	418,872	2,000	73%
18 Treasurer	118,292	125,325	124,858	368,475	600,217	600,217	-	61%
22 Budget & IT	496,804	242,171	232,467	971,443	1,327,225	1,337,225	10,000	73%
24 Historic Preservation	-	1,766	2,775	4,541	5,275	5,275	-	86%
26 Building	148,143	144,282	150,495	442,921	644,057	646,057	2,000	69%
31 Auditor's Non-Departmental	21,132	39,941	86,822	147,894	139,897	139,897	-	106%
32 Public Defense	66,965	99,216	65,485	231,666	353,000	376,600	23,600	66%
50 Building & Grounds	453,331	408,189	411,900	1,273,420	2,036,731	2,046,731	10,000	63%
51 Prosecuting Attorney	202,799	225,791	284,185	712,775	1,255,566	1,255,566	-	57%
52 Sheriff	1,140,666	1,236,359	1,385,980	3,763,004	5,293,931	5,293,931	-	71%
<b>001 General Fund Total</b>	<b>4,042,270</b>	<b>4,098,979</b>	<b>4,436,385</b>	<b>12,577,634</b>	<b>18,796,624</b>	<b>18,914,269</b>	<b>117,645</b>	<b>67%</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	\$700,000	✓
Airport Operations	\$75,000	
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 statutory process and be adopted by resolution.

Additionally, all budget adjustment reports are available to the public on the Fiscal Services webpage.

**\$59,484,699**

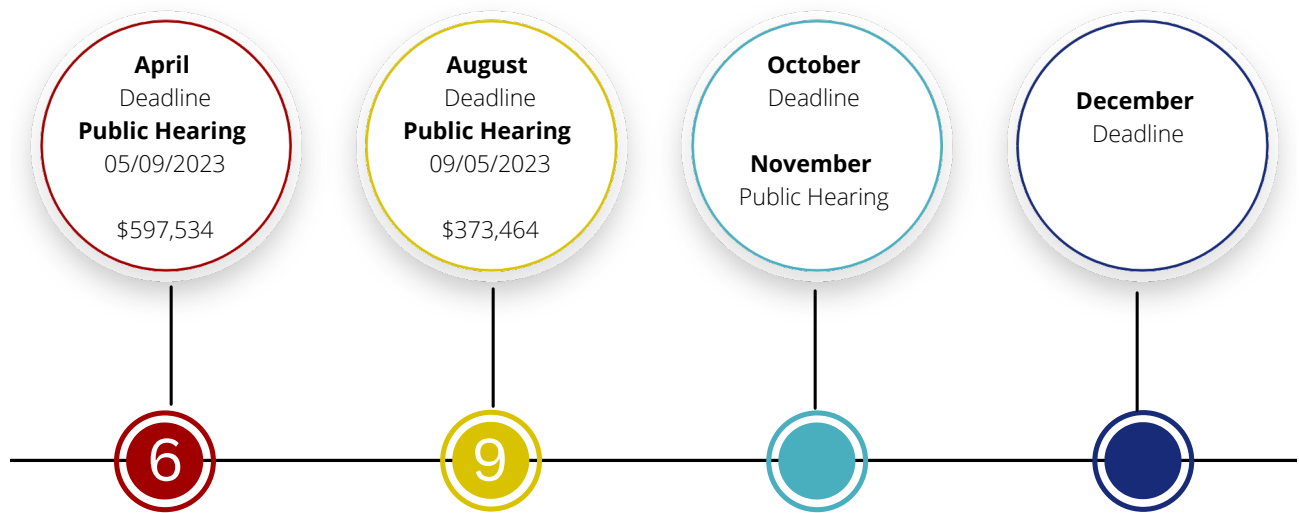
Original Budget

**\$60,455,697**

Amended Budget

**15**

Total Adjustments to Date



# Quarter 3 REQUESTS

**\$970,998**  
TOTAL YTD ADJUSTMENTS