



KLICKITAT COUNTY

QUARTERLY REPORT

2023 QTR 4

PREPARED BY JENN NEIL



Where we are
TODAY

January, 2024

FOR Q3 AND Q4 THE US GDP GROWTH RATE HAS RISEN ABOVE 2%

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. At the end of the year you will find some funds are project specific therefore finish the year close to 100%. Additionally, many general fund departments/offices have tight budgets therefore finish the year close to 100%.

This quarterly report is a draft but quite close to what the total year revenues and expenses were. The Auditor and Treasurer continue to work within the 2023 year till the annual report is complete, therefore some information within this report is subject to change.

Quarter 4 Highlights

Sales tax revenue finished the year as I trended earlier in the year, 8% below budget just as excise tax did. We budgeted property tax conservatively, an approach the County has consistently taken, therefore received 7% above total budget. This approach aided to make up for some of the loss in other areas of the general fund revenue budget.

The revenue received from the landfill within the 2023 year exceeded budget by \$423,500. This unexpected revenue was reserved to make up for the anticipated loss of landfill revenue in the 2024 fiscal year.

Interest earnings were received at a rate the County has not seen since prior to 2008. This windfall is not expected to continue long into the future, therefore I do not recommend counting on this revenue source.

QUARTER 4

100%

Target

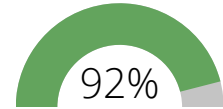
Revenue Quarter to Date
\$55,512,553



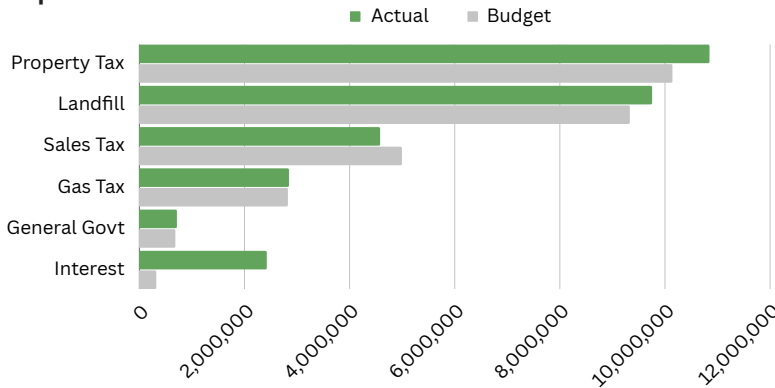
Landfill Quarter to Date
\$9,755,356



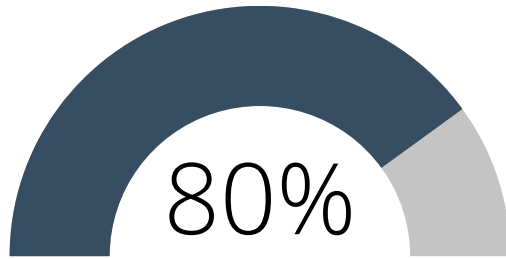
Sales Tax Quarter to Date
\$4,580,605



Top Revenue Sources



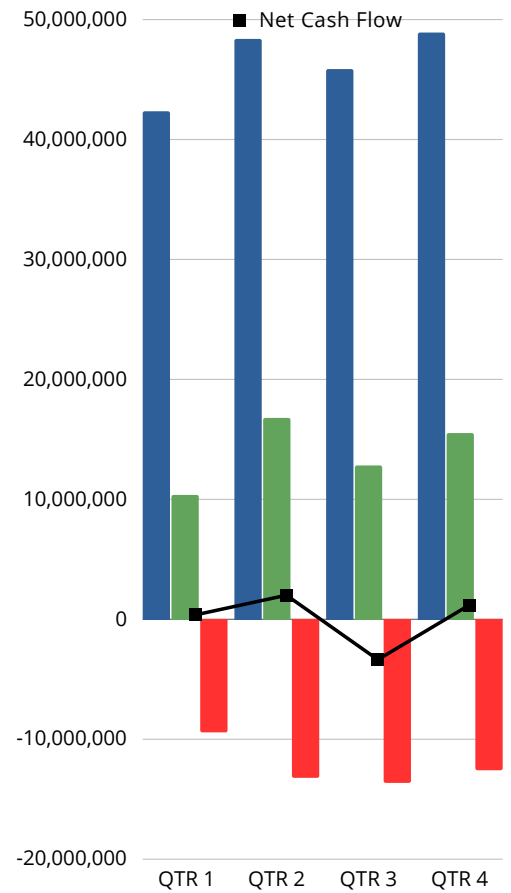
Expense Quarter to Date
\$48,871,177



108 Marine 96%
115 Victim | Witness 97%
116 Fair 97%

134 Trial Court Imp 98%
135 Communications 98%
201 LTD GO Bond 98%

Cash Balance Revenue Expense



Our Finance
OVERVIEW

In Quarter 4, 2023 Klickitat County received \$15,527,313 in revenue and expended \$12,585,535. This leaves a net cash flow of \$2,941,778 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 4th quarter ending cash balance for each fund reported by the Treasurer.

Fund Number Name	BUDGET TO ACTUAL					YTD Actual	2023 Amended	Quarter 4 Ending Cash	
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Budget		Balance	Investment	
001 CURRENT EXPENSE	2,852,185	6,503,427	4,902,788	7,081,004	21,339,404	19,224,525	9,779,276		
101 ROADS	1,547,585	3,794,067	2,325,999	4,366,508	12,034,158	15,577,000	2,844,048	1,000,000	
103 GIS	42,126	550	440	370	43,486	64,350	42,054		
104 SENIOR SERVICES	871,385	386,724	517,711	665,351	2,441,170	2,499,598	653,918		
107 "911"	208,040	172,009	151,100	153,950	685,099	695,784	180,039		
108 Marine Fund					0	13,840	12,975		
110 VETERANS RELIEF	9,165	48,472	4,655	29,304	91,596	85,364	99,686		
111 ELECTION RESERVE	15,023	164,902	12,815	207,055	399,794	456,133	418,797		
112 FLOOD CONTROL	1,467	1,699	2,228	1,891	7,284		5,284	147,300	
113 TREASURER'S O & M	7,467	4,023	926	218	12,634	25,500	103,106		
114 LAW LIBRARY	927	1,745	965	1,738	5,374	400	70,144		
115 VICTIM/WITNESS	41,714	20,825	20,143	20,489	103,171	132,259	4,059		
116 COUNTY FAIR	34,859	49,105	84,322	10,030	178,317	173,900	170,527		
117 WEED CONTROL	38,466	99,000	33,820	81,415	252,700	253,740	29,981		
118 AUDITOR'S O & M	7,874	7,922	35,308	3,519	54,624	97,901	505,752		
119 ECONOMIC DEVELOPMENT	140,697	244,570	29,133	29,133	443,531	444,686	519,157		
122 COUNTY TAX RELIEF					0		38,001		
123 TOURISM	23,474	27,674	44,221	36,223	131,592	246,437	182,314		
124 INVESTIGATIONS	248	20,080	146	350	20,825	18,142	152,161		
125 CUMULATIVE RESERVE	247,138	485,608	666,425	752,205	2,151,376	1,732,851	2,236,175	14,000,000	
127 EMERGENCY MANAGEMENT	121,049	11,334	12,396	694	145,474	110,685	52,082		
131 CDBG					0		35,990		
132 NATURAL RESOURCES (Watershed)	43,077	154,331	1,265	12,200	210,873	540,239	235,250		
133 AFFORDABLE HOUSING	7,351	8,062	31,265	30,795	77,473	200,000	369,698		
134 Trial Court Improvement Fund	74,671	6,968	19,265	6,968	107,872	90,000	227,640		
135 Communications	694,495	37,670	17,842	11,370	761,376	1,259,764	185,281		
136 Indigent Defense Services	22,499		1,370	-14,674	9,195	60,000	180,361		
137 Public Health	1,142,002	560,650	1,057,680	126,202	2,886,534	2,294,207	1,676,119		
138 Public Health-DDA		407			407		113,598		
139 LANDFILL GAS IMPROVEMENTS	74,483	76,376	77,254	77,505	305,618	940,000	430,458	1,169,000	
140 SOLID WASTE	104,095	131,109	-10,338	8,963	233,829	383,271	106,912		
142 REET ELECTRONIC TECH FUND	1,484	1,891	2,033	1,231	6,639	40,000	128,431		
144 Fair Improvements	15,119	17,113	14,309	16,791	63,332	90,000	1,512,928	0	
145 Behavioral Health	133,584	370,641	361,566	550,821	1,416,613	1,340,855	320,615		
146 Licensing						5,800			
201 LTD GO BOND FUND	635,313	635,313	29,500		1,300,125	1,300,125	56,508		
303 CAPITAL IMPROVEMENT	-24,393	60,429	218,053	32,843	286,932	1,370,000	645,152		
305 CAPIMP; Airport					0		7,347		
306 CAPIMP; Radio System	38,341	52,440	68,049	40,653	199,483	1,500,000	611,437		
307 CAPIMP; Major Projects		1,230,224		2,756	1,232,980	720,000	180,720		
401 DALLESPOUR WASTEWATER SYSTEM	96,941	91,318	123,403	69,583	381,245	841,298	160,001		
502 VEHICLE RENTAL & REPLACEMENT	15,135	16,879	315,756	18,253	366,024	304,000	408,686	1,422,000	
504 EQUIPMENT RENTAL & REVOLVING	1,083,316	1,295,289	1,639,988	1,093,608	5,112,202	5,702,500	4,476,612	1,000,000	
505 SENIOR VEHICLE RENTL/REPLACMNT			12,344		12,344	456,000	10,639		
KLICKITAT COUNTY TOTAL	10,368,400	16,790,846	12,826,144	15,527,313	55,512,703	61,291,154	30,179,921	18,738,300	
PERCENTAGE OF AMENDED BUDGET					91%				
KLICKITAT COUNTY BUDGET: TOTAL CASH BALANCE							48,918,221		
626 Renewable Energy Sales Tax Exempt	164,152	60,341	132,879	109,421	466,793		2,199,728		

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	QTR 4	YTD Actual	2023 Original Budget	2023 Amended Budget	Budget Change	% of Budget Used
001 General Fund	\$4,066,963	\$4,103,664	\$4,716,421	\$4,900,298	\$17,787,345	\$18,796,624	\$19,224,525	427,901	93%
101 Road	\$1,783,179	\$3,733,334	\$3,722,620	\$2,393,263	\$11,632,396	\$15,577,000	\$15,577,000	-	75%
103 GIS	\$12,274	\$8,377	\$10,165	\$11,228	\$42,043	\$64,350	\$64,350	-	65%
104 Senior Services	\$533,929	\$576,039	\$568,702	\$648,563	\$2,327,233	\$2,374,198	\$2,499,598	125,400	93%
107 "911"	\$117,407	\$229,604	\$129,449	\$125,776	\$602,237	\$657,502	\$695,784	38,282	87%
108 Marine	\$978	\$5,082	\$6,838	\$389	\$13,286	\$13,840	\$13,840	-	96%
110 Veterans Relief	\$14,809	\$16,058	\$18,483	\$19,802	\$69,151	\$84,260	\$85,364	1,104	81%
111 Election Reserve	\$64,150	\$150,781	\$61,624	\$102,241	\$378,796	\$352,421	\$456,133	103,712	83%
113 Treasurer O&M	\$178	\$1,753	\$2,849	\$2,029	\$6,809	\$25,500	\$25,500	-	27%
114 Law Library	\$0	\$0	\$375	\$0	\$375	\$400	\$400	-	94%
115 Victim Witness	\$29,532	\$30,018	\$32,368	\$36,468	\$128,385	\$104,089	\$132,259	28,170	97%
116 County Fair	\$2,324	\$11,095	\$113,613	\$42,261	\$169,293	\$171,900	\$173,900	2,000	97%
117 Weed Control	\$46,373	\$104,031	\$42,718	\$41,850	\$234,972	\$253,740	\$253,740	-	93%
118 Auditor O&M	\$13,959	\$8,553	\$4,907	\$36,043	\$63,464	\$70,901	\$97,901	27,000	65%
119 Economic Development	\$58,493	\$79,403	\$83,549	\$135,873	\$357,317	\$443,521	\$444,686	1,165	80%
123 Tourism	\$32,639	\$74,337	\$69,410	\$53,115	\$229,502	\$212,228	\$246,437	34,209	93%
124 Investigations	\$7,450	\$1,081	\$5,279	\$2,120	\$15,930	\$18,142	\$18,142	-	88%
125 Cumulative Reserve	\$40,981	\$532,049	\$32,500	\$132,017	\$737,546	\$1,232,532	\$1,732,851	500,319	43%
127 Emergency Management	\$13,466	\$14,269	\$19,439	\$37,514	\$84,687	\$106,500	\$110,685	4,185	77%
132 Natural Resources	\$41,917	\$90,190	\$13,263	\$23,060	\$168,429	\$539,770	\$540,239	469	31%
133 Affordable Housing	\$0	\$0	\$0	\$0	\$0	\$200,000	\$200,000	-	0%
134 Trial Court Improvement	\$67,703	\$16,685	\$0	\$3,875	\$88,264	\$85,000	\$90,000	5,000	98%
135 Communications (DEM)	\$272,187	\$285,826	\$313,003	\$363,947	\$1,234,963	\$1,126,152	\$1,259,764	133,612	98%
136 Indigent Defense Services	\$4,800	\$750	\$15,220	\$17,143	\$37,913	\$35,000	\$60,000	25,000	63%
137 Public Health	\$427,458	\$468,002	\$450,423	\$544,400	\$1,890,282	\$2,291,080	\$2,294,207	3,127	82%
138 Public Health - DDA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
139 Landfill Gas Improvements	\$0	\$0	\$0	\$129,285	\$129,285	\$940,000	\$940,000	-	14%
140 Solid Waste	\$57,839	\$50,123	\$58,279	\$61,486	\$227,727	\$383,271	\$383,271	-	59%
142 REET Electronic Tech	\$0	\$0	\$0	\$0	\$0	\$40,000	\$40,000	-	0%
144 Fair Improvements	\$3,355	\$14,163	\$26,433	\$37,512	\$81,462	\$50,000	\$90,000	40,000	91%
145 Behavioral Health	\$279,330	\$235,175	\$299,532	\$286,638	\$1,100,676	\$1,040,855	\$1,340,855	300,000	82%
146 Licensing	\$0	\$0	\$0	\$4,333	\$4,333	\$0	\$5,800	5,800	75%
201 LTD GO Bond	\$0	\$909,500	\$0	\$361,125	\$1,270,625	\$1,300,125	\$1,300,125	-	98%
303 Capital Improvements	\$180,629	\$85,128	\$613,750	\$156,243	\$1,035,749	\$1,370,000	\$1,370,000	-	76%
305 Cap Improvements - Communities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-
306 Cap Improvements - Radio	\$17,181	\$34,596	\$429,091	\$348,048	\$828,916	\$1,500,000	\$1,500,000	-	55%
307 Cap Improvements - Major	\$10,872	\$21,212	\$118,328	\$14,473	\$164,885	\$720,000	\$720,000	-	23%
401 Dallesport Wastewater	\$193,052	\$187,731	\$187,386	\$188,302	\$756,472	\$841,298	\$841,298	-	90%
502 Vehicle Rental & Replacement (VR&R)	\$0	\$5,327	\$0	\$261,136	\$266,463	\$304,000	\$304,000	-	88%
504 Equipment Rental & Revolving (ER&R)	\$1,033,021	\$1,133,220	\$1,461,173	\$1,063,679	\$4,691,094	\$5,702,500	\$5,702,500	-	82%
505 Senior Vehicle Rentl/Replacement	\$0	\$0	\$12,870	\$0	\$12,870	\$456,000	\$456,000	-	3%
All Funds Total	8,787,441	13,140,591	13,323,194	12,585,535	48,871,177	59,484,699	61,291,154	1,806,455	80%

QUARTER 4

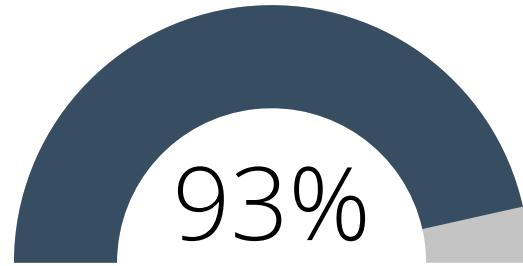
99%

Target



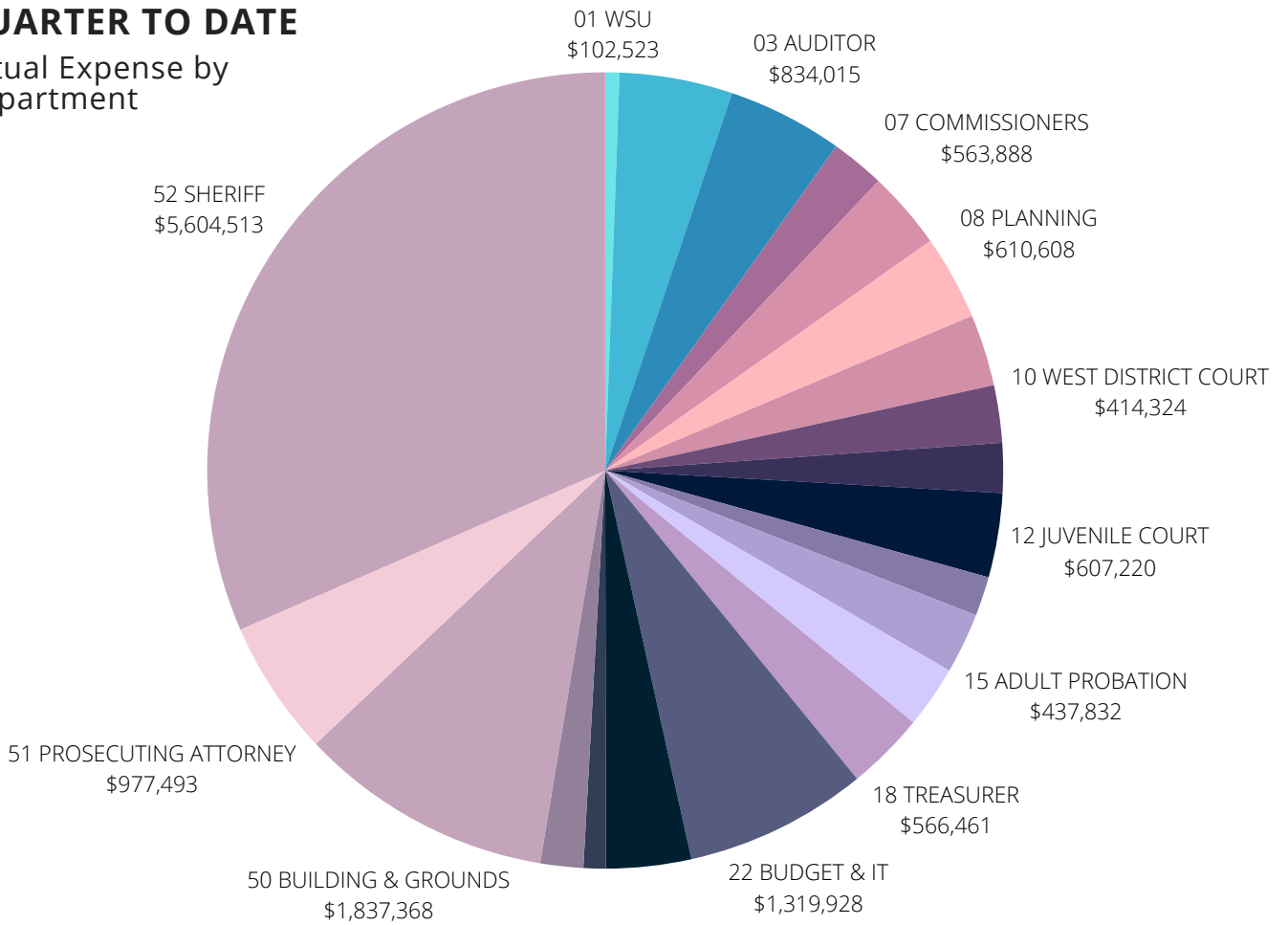
031 Auditor's Non-Dept 99.78%
0052 Sheriff 100.002%

Expense Quarter to Date
\$17,787,345



QUARTER TO DATE

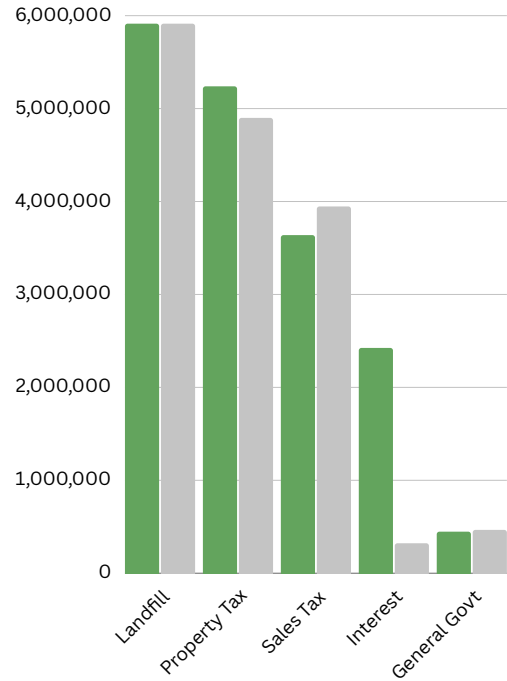
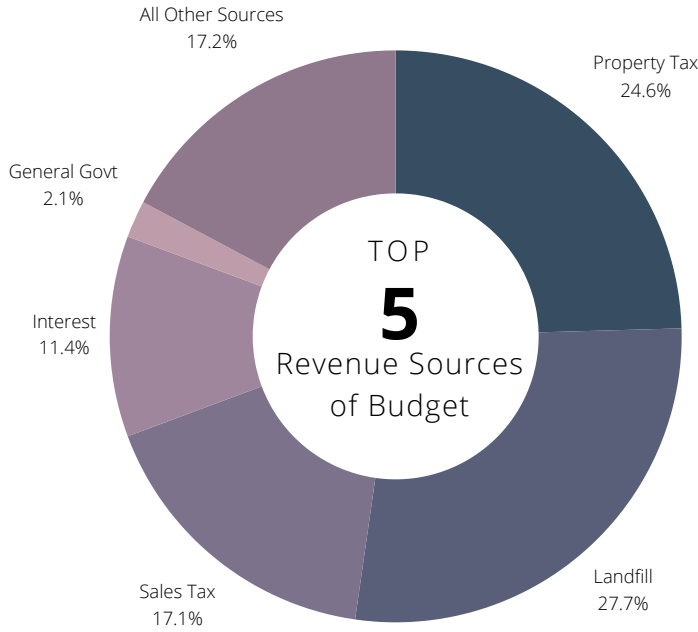
Actual Expense by Department



Our Finance OVERVIEW

Out of the \$17,787,345 spent in the General Fund during the 2023 Fiscal Year, \$12,517,348 is personnel expenses and \$5,269,997 is operating expenses.

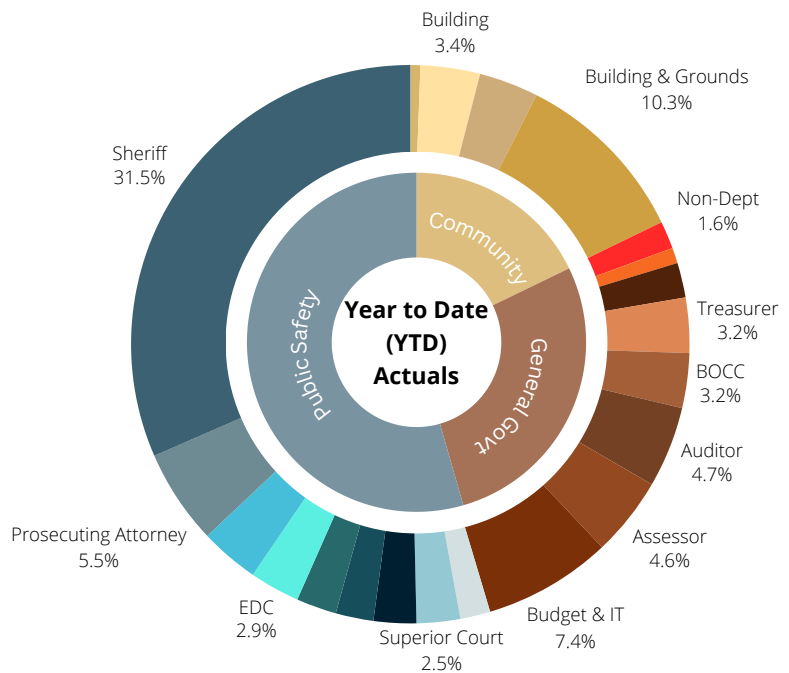
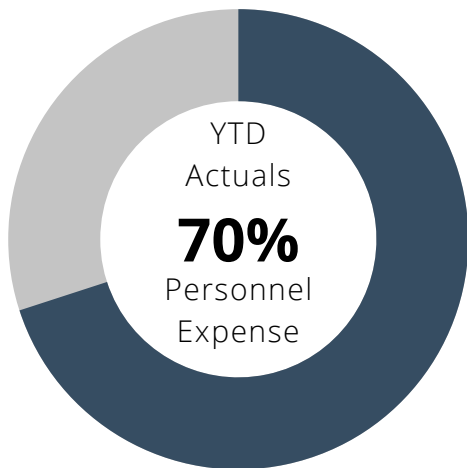
70%
PERSONNEL



Revenue Source	Qtr 1	Qtr 2	Qtr 3	Qtr 4 to Date	YTD Actuals	Amended Budget	% of Budget Used
311 GENERAL PROPERTY TAXES	485,451	2,779,414	258,061	1,716,707	5,239,634	4,900,000	107%
312 TIMBER HARVEST TAXES	-	-	199,761	83,498	283,259	250,000	113%
313 RETAIL SALES & USE TAXES	873,827	795,862	982,758	986,042	3,638,489	3,946,792	92%
317 EXCISE TAXES	11,118	18,779	23,252	23,882	77,030	77,000	100%
319 PENALTIES & INT DELINQ'T TAXES	57,399	97,027	51,548	66,929	272,903	350,000	78%
321 BUSINESS LICENSES & PERMITS	-	-	10	-	10	-	-
322 NON-BUSINESS LIC. & PERMITS	51,674	104,534	124,587	63,940	344,735	355,074	97%
331 DIRECT FEDERAL GRANTS	-	-	-	-	-	350,000	0%
332 FEDERAL ENTITLEMENTS / IN LIEU	-	-	-	258,847	258,847	35,500	729%
333 INDIRECT FEDERAL GRANTS	11,521	12,611	23,145	9,565	56,841	34,994	162%
334 STATE GRANTS	115,353	94,503	149,266	59,311	418,434	419,851	100%
335 STATE SHARED REVENUE	-	333,677	15,208	271,129	620,014	300,000	207%
336 STATE ENTITLEMENTS	91,840	88,074	92,764	149,450	422,129	369,488	114%
338 INTERGOVERNMENTAL SERVICE REV.	4,191	30,084	37,645	12,734	84,653	159,522	53%
341 GENERAL GOVERNMENT	103,986	98,014	124,552	120,662	447,215	486,239	96%
342 PUBLIC SAFETY	26,529	9,043	11,499	19,144	66,215	61,682	107%
343 UTILITIES AND ENVIRONMENT	287,771	1,269,442	2,150,342	2,206,398	5,913,953	5,913,953	100%
345 ECONOMIC ENVIRONMENT	51,636	90,607	73,225	41,138	256,606	226,000	114%
346 MENTAL & PHYSICAL HEALTH	564	1,162	220	704	2,650	3,000	88%
347 CULTURE AND RECREATION	3,153	3,821	3,590	3,362	13,927	10,000	139%
349 OTHER INTFD/INTDEPT CHRGS	-	-	-	-	-	-	-
351 SUP.CRT-FELONY/MISDEMR PENALTY	252	162	251	109	774	900	86%
352 CIVIL PENALTIES	103	268	176	355	902	950	95%
353 CIVIL INFRACTION PENALTIES	40,934	66,385	82,149	43,573	233,041	172,050	135%
354 CIVIL PARKING INFRACT.PENALTY	75	15	492	235	817	500	163%
355 CRIMINAL TRAFFIC MISDEMR FINES	7,752	3,591	7,067	7,748	26,159	29,000	90%
356 CRIMINAL NON-TRAFFIC FINES	307	236	303	851	1,697	2,450	69%
357 CRIMINAL COSTS	5,377	6,262	7,980	4,516	24,134	23,100	104%
361 INTEREST EARNINGS	518,529	602,419	445,403	858,127	2,424,478	322,401	2,117%
362 RENTS,LEASES & CONCESSIONS	2,339	12,780	29,364	14,851	59,334	68,500	87%
367 CONT.& DONATION-PRIVATE SOURCE	130	731	184	7,659	8,704	25,100	35%
369 OTHER MISC REVENUE	107,571	3,798	1,563	18,110	131,043	27,464	1,159%
385 Accrued Rev & Other Receivable	(18,291)	(26,382)	850	(5,543)	(49,366)	107,720	-46%
386 Agency Deposits	971	4,028	5,576	3,075	13,650	1,450	941%
389 OTHER NON-REVENUES	-	-	-	-	-	-	-
395 DISPOSITION OF CAPITAL ASSETS	10,122	2,479	-	23,894	36,495	-	2,517%
397 TRANSFERS-IN	-	-	-	10,000	10,000	10,000	100%
001 GENERAL FUND TOTAL	2,852,185	6,503,427	4,902,788	7,081,004	21,339,404	19,040,680	112%

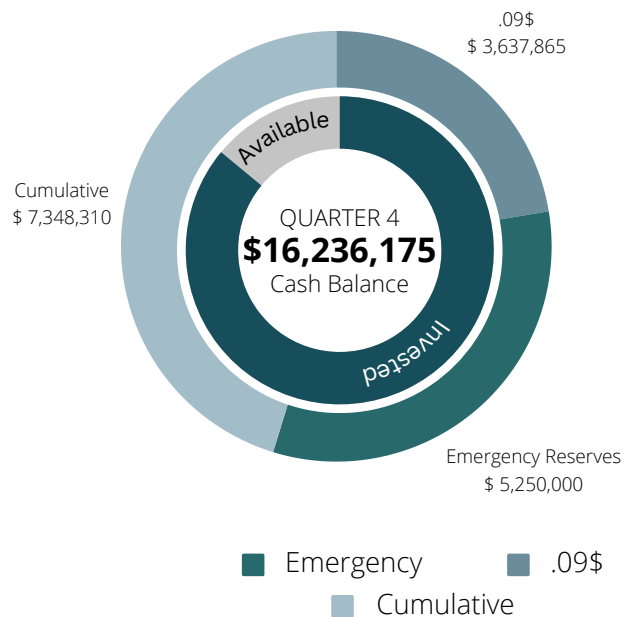
The general fund is about 31% of the total budget. This fund pays for the traditional functions of county government, most of which are unfunded mandated services.

Department Number Name	QTR 1	QTR 2	QTR 3	QTR 4	YTD Actual	Original Budget	Amended Budget	Budget Change	% of Budget Used
01 WSU	10,798	43,334	24,132	24,260	102,523	134,374	134,374	-	76%
02 Assessor	182,969	194,277	201,028	236,367	814,641	910,990	915,542	4,552	89%
03 Auditor	166,789	235,201	198,274	233,751	834,015	823,105	857,521	34,416	97%
04 Board of Equalization	477	988	607	1,097	3,169	4,132	4,732	600	67%
05 Civil Service Commission	990	2,797	2,952	4,478	11,217	15,575	15,575	-	72%
06 Clerk	88,956	93,286	91,371	115,152	388,765	425,017	432,154	7,137	90%
07 Commissioners	134,202	134,602	148,022	147,063	563,888	512,820	593,040	80,220	95%
08 Planning	162,377	158,103	148,192	141,936	610,608	693,711	698,569	4,858	87%
09 East District Court	120,242	125,564	124,510	146,244	516,560	504,474	524,383	19,909	99%
10 West District	100,113	99,206	99,302	115,703	414,324	395,127	418,614	23,487	99%
11 Human Resources	102,262	79,718	84,118	91,660	357,759	379,935	382,725	2,790	93%
12 Juvenile Court	129,850	127,463	194,483	155,424	607,220	643,823	643,823	-	94%
13 LEOFF Disability Board	-	-	-	32	32	105	105	-	30%
14 Non-Departmental	13,282	82,679	165,207	22,250	283,418	870,102	603,266	(266,836)	47%
15 Adult Probation	92,844	98,037	120,523	126,428	437,832	410,563	456,349	45,786	96%
17 Superior Court	89,458	102,952	112,499	143,446	448,354	416,872	488,494	71,622	92%
18 Treasurer	118,292	131,177	125,927	191,065	566,461	600,217	605,746	5,529	94%
22 Budget & IT	496,804	242,171	232,467	348,485	1,319,928	1,327,225	1,346,294	19,069	98%
24 Historic Preservation	-	1,766	2,775	-	4,541	5,275	5,550	275	82%
26 Building	148,165	144,807	159,004	161,195	613,171	644,057	653,999	9,942	94%
31 Auditor's Non-Departmental	21,132	39,841	86,822	12,249	160,043	139,897	160,397	20,500	99.78%
32 Public Defense	66,965	99,216	65,485	77,836	309,502	353,000	376,600	23,600	82%
50 Building & Grounds	464,924	404,864	408,734	558,846	1,837,368	2,036,731	2,046,731	10,000	90%
51 Prosecuting Attorney	203,891	225,791	284,704	263,107	977,493	1,255,566	1,255,566	-	78%
52 Sheriff	1,151,182	1,235,825	1,635,282	1,582,224	5,604,513	5,293,931	5,604,376	310,445	100.002%
001 General Fund Total	4,066,964	4,103,665	4,716,420	4,900,298	17,787,345	18,796,624	19,224,525	427,901	93%



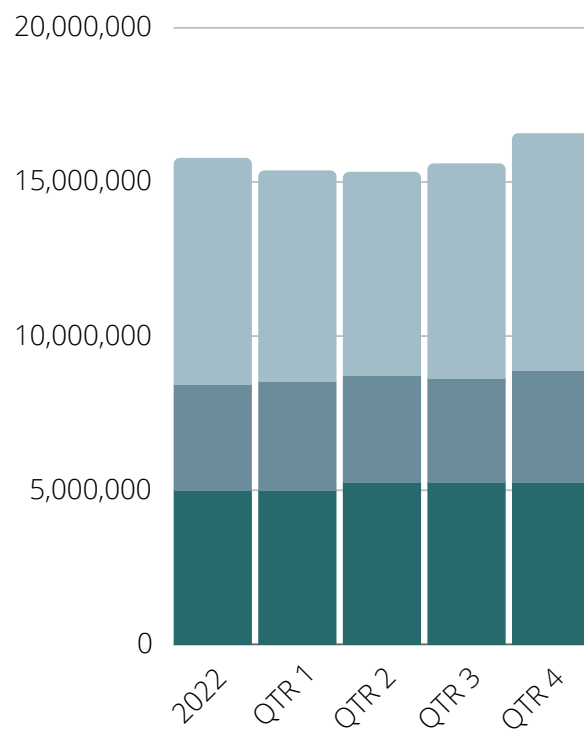
Fund 125 Cumulative Reserve is a special revenue fund that encompasses Distressed County Sales Tax (.09\$), the County's emergency reserves, and other funding sources that may come in.

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	✓
Bingen Water Main	\$75,000	✓
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

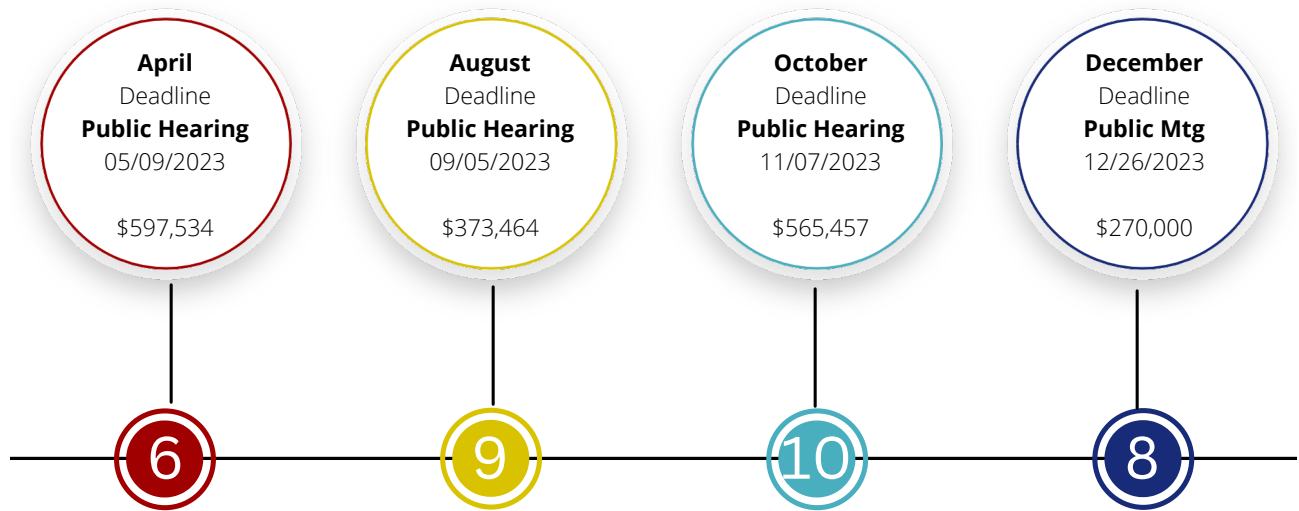
Original Budget

\$61,291,154

Amended Budget

33

Total Adjustments to Date



Quarter 4
REQUESTS

\$1,806,455
TOTAL YTD ADJUSTMENTS