



**CLATSOP COUNTY
BOARD OF COMMISSIONERS
AMENDED AGENDA
JOINT WORK SESSION WITH
BUDGET COMMITTEE - VIRTUAL**

Wednesday, September 21, 2022

BOARD OF COMMISSIONERS:

Mark Kujala, Dist. 1 – Chair
Lianne Thompson, Dist. 5 – Vice Chair
John Toyooka, Dist. 2
Pamela Wev, Dist. 3
Courtney Bangs, Dist. 4

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JOIN THE BOARD OF COMMISSIONERS VIRTUAL MEETINGS

Clatsop County Board of Commissioners host virtual meetings on Zoom

The Board remains committed to broad community engagement and transparency of government. To provide an opportunity for public testimony, the Board will host virtual meetings on Zoom.

Join the meeting from your computer, tablet or smartphone ([Zoom link](#))

You can also dial in using your phone.

1-253-215-8782

Meeting ID: 503 325 1000

Passcode: 384761

WORK SESSION: 10:00 AM

Work Sessions are an opportunity for Board members to discuss issues informally with staff and invited guests. The Board encourages members of the public to attend Work Sessions and listen to the discussion, but there is generally no opportunity for public comment. Members of the public wishing to address the Board are welcome to do so during the Board's regularly scheduled meetings held twice monthly.

TOPICS:

1. 2023-2024 Budget Meeting

ADJOURNMENT

EXECUTIVE SESSION

1. ORS 192.660(2)(a) to consider the employment of a public officer, employee or individual agent.

Agenda packets also available online at www.co.clatsop.or.us

This meeting is accessible to persons with disabilities or wish to attend but do not have computer access or cell phone access. Please call 325-1000 if you require special accommodations at least 48 hours prior to the meeting in order to participate.



Clatsop County

2023-2024

**Fiscal Year Budget
Committee Meeting**

#1

Presented by
Jennifer Carlson

Date:
September 21, 2022





GOALS: Why are we here?

Revised Budget Process

Provide Budget Committee financial trends/position for review prior to budget development

Provide scenario based analysis (including fund balance) over a 5-year period

Identify/discuss potential threats to our fund stability (revenues & expenses)

Allow greater opportunity for discussion and understanding

Based on trends/scenarios, staff will meet with the Board to

- review BOCC budget policies and instructions for next fiscal year; and
- discuss with the Budget Committee in December



County Fund Structure



<https://bit.ly/CCBudget22-23>

Click the link or hover your device camera over the QR code to access the 22-23 FY Budget

Clatsop County's fund structure consists of these fund types:

Beginning on page 45

- One (1) General Fund compiled of 30 organizational units (or programs) *
Page 46
- Twenty four (24) Special Revenue Funds **
Page 46
- One (1) Debt Service Fund
Page 47
- Three (3) Capital Project Funds
Page 47

*General Fund is one fund that houses all the discretionary revenues and expenditures.

**Special Revenue Funds are dedicated to a specific purpose and service and funding is restricted or non-discretionary.

Why focus on the general fund?

- The GF houses all discretionary revenue, expenditures & reserves, and
- The GF funds many of the primary operations of the county including:

Clerks & Elections

**Board of County
Commissioners**

**Sheriff's Office (Jail,
Enforcement, Animal
Control)**

Assessment & Taxation

**Internal Services (County
Manager, Human
Resources, Budget &
Finance, Information
Systems, Building &
Grounds, Emergency
Management)**

District Attorney's Office

**Community Development &
Code Compliance**

**Transfers to Special Funds
to provide additional
programming support**

General Fund Reserves

Purpose of Reserves

- Responds to fluctuations in revenues or expenditures
- Stability in service delivery and staffing
- Credit rating
- Tool to live within means
- Manage long term stability of the organization

Budget Committee
Meeting #1





General Fund Reserves

Policy & Goals

BOCC Budget policy is to maintain a minimum target of 20% with a goal of 25%, or equal to three months of operations in the unassigned fund balance within the General Fund.

Special funds have their own reserves, those are dedicated to those funds and services and cannot be used to support the General Fund.

Date:
September 21, 2022

General Fund Reserves *equal*

Revenue
Stabilization Fund
(003)

+

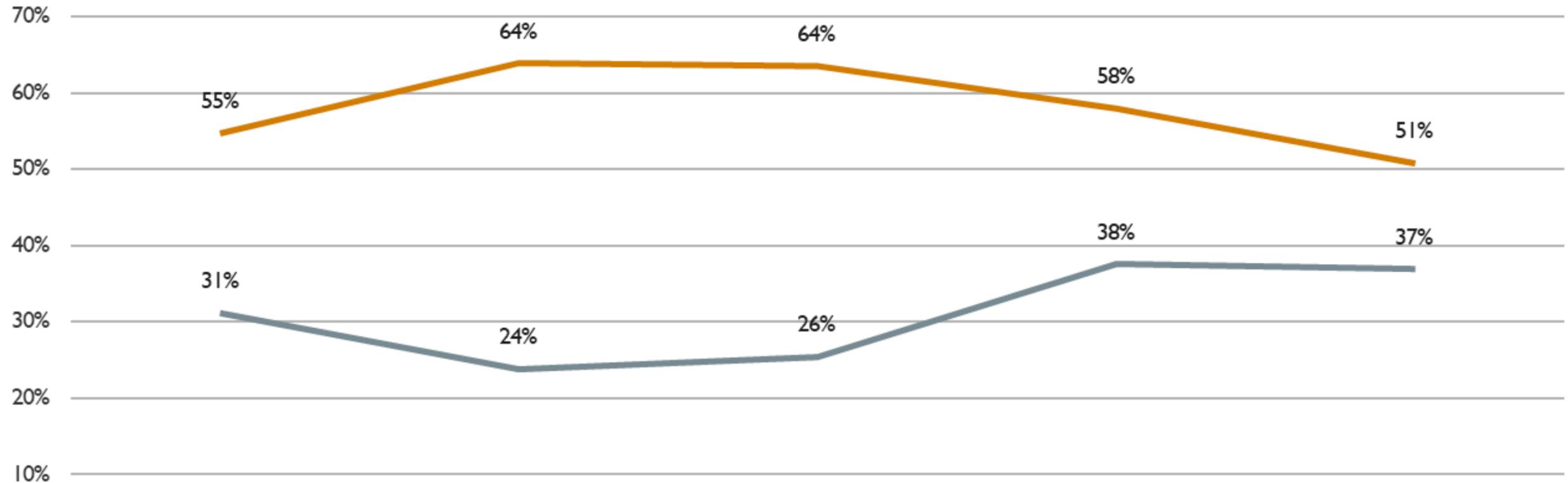
Contingencies in
GF (001) and
Revenue
Stabilization Fund
(003)

+

Unassigned Fund
Balance in GF (001)
and Revenue
Stabilization (003)



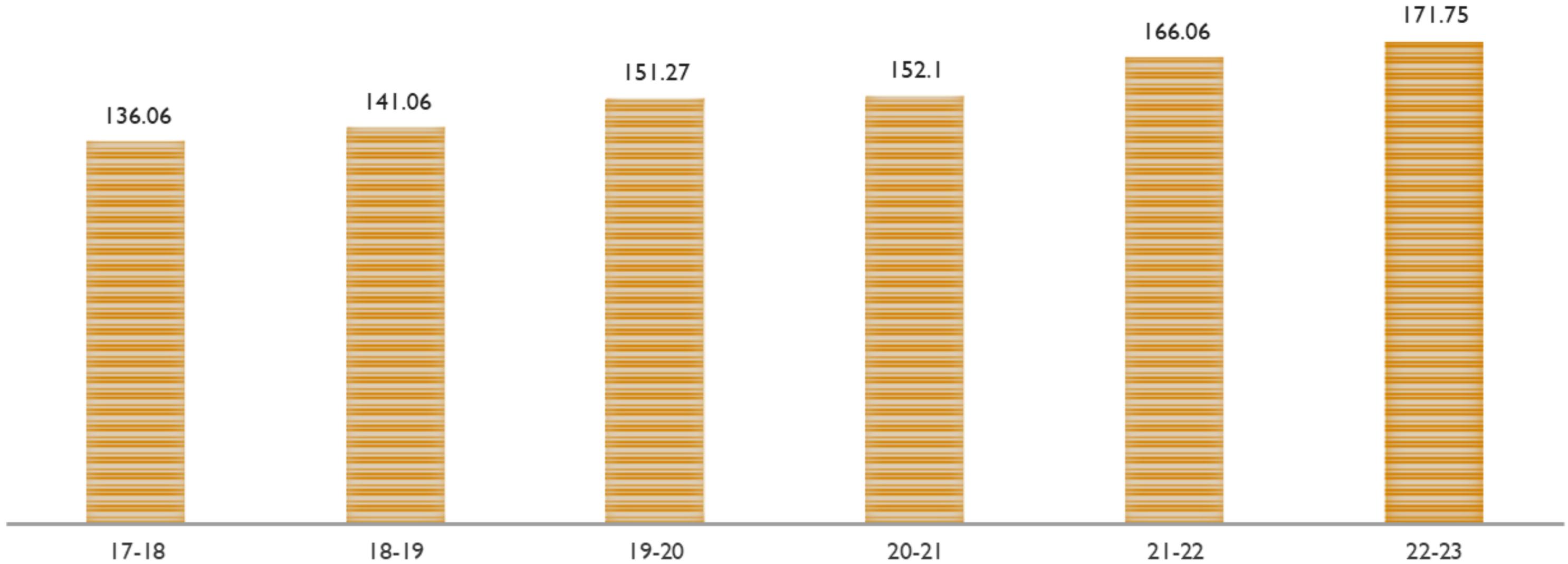
General Fund Reserve



| | 2017/18 | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
|------------------------------|---------|---------|---------|---------|---------|
| Actual Ending Fund Balance | 55% | 64% | 64% | 58% | 51% |
| Budgeted Ending Fund Balance | 31% | 24% | 26% | 38% | 37% |



FTE Growth





Recent General Fund Trends

Property tax revenue, on average, increases by 3-4% annually

Personnel Expenditures, on average, increases by 5-7% annually*

Material & Service Expenditures, on average, increases by 4-5% annually

Over the past 10 years, on average, the General Fund has received 106% of budgeted revenues excluding beginning fund balance

Over the past 10 years, on average, the General Fund has spent 92% of the budgeted expenditures

General Fund Watch List

Timber Revenues (HCP)

**PERS and medical
expenses**

Transient Room Tax

Transfers (including RLED)

**Unfunded mandates from
the state**

Space planning needs

**Investments in priority
community needs**



Scenario 1: Status Quo

| | Adopted 2022/23 | Projected 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 |
|--|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | 13,123,251.24 | 13,875,915.00 | 12,423,021.96 | 11,518,668.14 | 11,323,429.69 | 11,950,723.96 |
| Total Revenues | 25,375,770.00 | 26,485,604.16 | 27,687,909.46 | 28,601,150.00 | 29,675,004.00 | 30,768,404.20 |
| Total Revenues including Beginning Fund Balance | 38,499,021.24 | 37,119,718.16 | 40,110,931.42 | 40,119,818.14 | 40,998,433.69 | 42,719,128.16 |
| Total Expenditures | 34,819,360.00 | 32,869,887.20 | 33,127,825.01 | 33,351,535.68 | 33,627,540.81 | 33,955,818.85 |
| Net Expenditures | 31,732,790.00 | 29,783,317.20 | 29,940,083.28 | 30,144,208.44 | 30,395,529.73 | 30,694,033.76 |
| Ending Fund Balance | 8,609,140.00 27% | 12,423,021.96 42% | 11,518,668.14 38% | 11,323,429.69 38% | 11,950,723.96 39% | 13,372,914.40 44% |
| FTE Assuming 2.5% Growth | | 171.75 | 176.04 | 180.44 | 184.96 | 189.58 |



Scenario 2: HCP & Other Select Impacts

| | Adopted 2022/23 | Projected 2022/23 | Projected 2023/24 | Projected 2024/25 | Projected 2025/26 | Projected 2026/27 |
|--|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Beginning Fund Balance | 13,123,251.24 | 13,875,915.00 | 12,423,021.96 | 11,518,668.14 | 11,323,429.69 | 10,849,441.27 |
| Total Revenues | 25,375,770.00 | 26,485,604.16 | 27,687,909.46 | 28,601,150.00 | 28,383,665.65 | 28,883,243.86 |
| Total Revenues including Beginning Fund Balance | 38,499,021.24 | 40,361,519.16 | 40,110,931.42 | 40,119,818.14 | 39,707,095.34 | 39,732,685.13 |
| Total Expenditures | 34,819,360.00 | 32,869,887.20 | 33,127,825.01 | 33,351,535.68 | 33,115,239.28 | 33,428,148.28 |
| Net Expenditures | 31,732,790.00 | 29,783,317.20 | 29,940,083.28 | 30,144,208.44 | 29,929,801.07 | 30,214,333.24 |
| Ending Fund Balance | 8,609,140.00 | 12,423,021.96 | 11,518,668.14 | 11,323,429.69 | 10,849,441.27 | 10,590,498.89 |
| | 27% | 42% | 38% | 38% | 36% | 35% |
| FTE Assuming 2.5% Growth | | 171.75 | 176.04 | 180.44 | 184.96 | 189.58 |

Next Steps

November

Review BOCC Budget Policies & performance measurements with Commissioners

December

Budget Committee meeting #
2- Discuss and review BOCC budget policies & performance measurements

January

Board adopts 2023 – 2024 BOCC Budget Policies



Questions

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co.clatsop.or.us

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