

Prepared for the Clatsop County Board of Commissioners



Fiscal Year 2022-2023

Quarter One Financial Report

July – September

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November 2, 2022



General Fund Summary

Budget to Actuals Report

FY 22-23 Quarter 1 ending September 30, 2022 (unaudited)

25%
Year Complete

RESOURCES

	Fiscal Year 21-2022			Fiscal Year 22-23			
	Budget	Actual	%	Budget	Actual	%	
Property Taxes- Current	9,929,940	185,609	2%	10,536,870	54,529	1%	A
Property Taxes- Prior	240,000	54,003	23%	240,000	173,890	72%	
Other Taxes	253,500	60,131	24%	257,200	54,856	21%	
License & Permits	1,515,000	542,446	36%	1,995,000	501,912	25%	
Fines/Forfeit/ Penalties	20,300	6,100	30%	22,500	6,859	30%	
Use of Money/ Property	126,750	17,636	14%	82,000	38,906	47%	B
Intergov. State Revenue	4,785,930	1,809,908	38%	5,563,140	1,488,471	27%	C
Intergov. Federal Revenue	198,250	13,872	7%	242,880	32,844	14%	
Intergov. Other Revenue	3,333,720	102,442	3%	3,298,550	2,587	0%	
Charge for Services	807,760	247,259	31%	921,030	194,491	21%	
Other Revenue	1,418,210	589,380	42%	1,578,850	657,702	42%	D
Transfers In	1,222,900	480,003	39%	659,750	293,495	44%	
TOTAL RESOURCES	23,852,260	4,108,787	17%	25,397,770	3,500,543	14%	

REQUIREMENTS

	Fiscal Year 21-22			Fiscal Year 22-23			
	Budget	Actual	%	Budget	Actual	%	
Personnel Services	21,046,980	4,568,895	22%	22,658,930	5,002,230	22%	
Materials & Services	4,969,170	978,504	20%	5,928,370	1,141,336	19%	
Special Payments	378,750	38,230	10%	358,550	82,742	23%	
Transfers Out	2,633,850	353,820	13%	978,120	179,178	18%	
Contingencies	2,882,220	-	0%	3,072,570	-	0%	
TOTAL REQUIREMENTS	31,910,970	5,939,449	19%	32,996,540	6,405,486	19%	

FUND BALANCE

	Fiscal Year 21-22			Fiscal Year 22-23			
	Budget	Actual	%	Budget	Actual	%	
Beginning Fund Balance (001 & 003)	13,818,260	12,161,937	88%	13,121,340	13,905,834	106%	
Resources over Requirements	(8,058,710)	(1,830,662)		(7,598,770)	(2,904,943)		
TOTAL FUND BALANCE	5,759,550	10,331,275	179%	5,522,570	11,000,891	199%	

- A** Current year property taxes are received primarily in November, February & May.
- B** Interest rates have risen significantly, the General Fund has received 76% of the budgeted interest on investments.
- C** \$1.2M Timber sales revenue received.
- D** Indirect costs revenue accounts for \$1.4M of the other revenue budgeted.



General Fund Org. Unit Summary

Budget to Actuals

FY 22-23 Quarter 1 ending September 30, 2022 (unaudited)

25%
Year Complete

RESOURCES	Fiscal Year 21-22			Fiscal Year 22-23		
	Budget	Actual	%	Budget	Actual	%
0000 Discretionary Revenue	15,760,790	2,940,922	19%	18,251,060	2,550,941	14%
1100 Board of Commissioners	-	-	-	-	-	-
1105 Board of Property Tax Appeals	700	-		300	-	0%
1110 County Tourism	215,700	82,335	38%	302,400	77,732	26%
1120 County Manager	-	300	-	-	31	-
1125 Human Resources	2,900	-	0%	2,300	-	0%
1150 Assessment & Taxation	334,750	15,165	5%	329,750	10,130	3%
1155 Property Management	20,700	5	0%	30,000	-	0%
1300 County Counsel	100	-	-	400	-	0%
1350 Clerk- Admin & Elections	16,500	14,337	87%	39,500	18,377	47%
1355 Clerk Recordings	290,880	126,840	44%	421,850	92,159	22%
1625 Budget & Finance	-	463	-	-	1	-
1650 Information Systems	14,100	3,915	28%	14,400	3,746	26%
1790 Building & Grounds	6,750	3,375	50%	5,000	4,549	91%
1795 Park Maintenance	142,550	48,335	34%	145,950	61,492	42%
1940 Surveyor	131,110	20,878	16%	131,110	12,389	9%
1990 Dues & Special Assessments	169,160	52,183	31%	184,160	25,940	14%
2160 District Attorney	194,210	17,266	9%	193,120	18,406	10%
2180 Medical Examiner	-	-	-	200	-	-
2190 Sheriff Support Division	358,240	37,272	10%	345,890	36,501	11%
2200 Sheriff Enforcement Division	2,887,140	111,900	4%	2,855,430	54,054	2%
2300 Sheriff Corrections Division	1,126,870	295,741	26%	1,211,360	191,743	16%
2325 Jail Medical	7,000	2,067	30%	88,750	22,168	25%
2340 Juvenile Department	81,960	2,269	3%	91,520	1,361	1%
2700 Planning Division	471,640	298,761	63%	559,320	265,025	47%
2710 Code Compliance	600	-	0%	10,500	-	0%
2750 Emergency Management	126,840	14,350	11%	79,440	31,284	39%
2800 Animal Control Division	96,790	20,106	21%	97,060	22,515	23%
9800 Transfers From Other Funds	1,394,280	-	0%	-	-	-
TOTAL RESOURCES	23,852,260	4,108,786	17%	25,390,770	3,500,542	14%



General Fund-001 Org. Unit Summary
Budget to Actuals
FY 22-23 Quarter 1 ending September 30, 2022 (unaudited)

25%
Year Complete

REQUIREMENTS	Fiscal Year 21-22			Fiscal Year 22-23		
	Budget	Actual	%	Budget	Actual	%
0000 Discretionary Revenue	-	-	-	-	-	-
1100 Board of Commissioners	148,660	34,155	23%	139,340	36,246	26%
1105 Board of Property Tax Appeals	39,000	9,246	24%	43,480	6,268	14%
1110 County Tourism	521,900	44,694	9%	619,720	22,430	4%
1120 County Manager	1,090,630	225,537	21%	1,224,500	296,157	24%
1125 Human Resources	550,110	84,186	15%	604,590	84,955	14%
1150 Assessment & Taxation	1,815,720	416,294	23%	1,929,820	470,254	24%
1155 Property Management	76,840	14,050	18%	86,520	3,287	4%
1300 County Counsel	242,760	68,990	28%	150,000	60,725	40%
1350 Clerk- Admin & Elections	475,490	84,081	18%	506,620	88,576	17%
1355 Clerk Recordings	201,230	51,638	26%	203,860	38,782	19%
1625 Budget & Finance	618,320	139,569	23%	619,110	147,568	24%
1650 Information Systems	1,494,830	332,037	22%	1,520,200	446,570	29%
1790 Building & Grounds	1,246,900	272,374	22%	1,445,880	253,269	18%
1795 Park Maintenance	366,680	64,094	17%	378,990	89,370	24%
1940 Surveyor	261,550	60,766	23%	278,720	64,008	23%
1990 Dues & Special Assessments	845,710	273,600	32%	851,680	391,876	46%
2160 District Attorney	2,107,860	442,887	21%	2,312,660	513,617	22%
2180 Medical Examiner	181,310	35,978	20%	194,100	39,448	20%
2190 Sheriff Support Division	757,940	187,059	25%	853,960	202,127	24%
2200 Sheriff Enforcement Division	4,724,080	1,113,003	24%	5,234,540	1,120,285	21%
2300 Sheriff Corrections Division	5,220,630	971,454	19%	5,354,190	1,052,895	20%
2325 Jail Medical	511,810	90,450	18%	1,223,790	98,534	8%
2340 Juvenile Department	929,430	189,598	20%	969,520	220,816	23%
2700 Planning Division	758,670	140,088	18%	786,440	176,870	22%
2710 Code Compliance	311,090	68,168	22%	347,920	73,606	21%
2750 Emergency Management	456,840	84,246	18%	515,620	85,456	17%
2800 Animal Control Division	535,910	111,636	21%	555,080	143,565	26%
9700 General Fund Stabilization	-	-	#DIV/0!	-	-	-
9800 Transfers to Other Funds	2,536,850	329,570	13%	2,810,940	177,928	6%
9900 Approp. For Contingency	2,882,220	-	0%	3,072,570	-	0%
TOTAL REQUIREMENTS	31,910,970	5,939,448	19%	34,834,360	6,405,486	18%



All Funds Countywide Summary

Budget to Actuals

FY 22-23 Quarter 1 ending September 30, 2022 (unaudited)

25%
Year Complete

RESOURCES (Excluding Beginning Balance)		Fiscal Year 21-22			Fiscal Year 22-23		
		Budget	Actual	%	Budget	Actual	%
002	General Roads	10,594,190	2,127,565	20%	9,295,030	1,566,488	17%
003	General Fund Stab.	328,270	2,692	1%	1,844,820	6,726	0%
004	Clerk Archived Records	10,080	2,849	28%	10,050	2,339	23%
005	RLED	2,681,780	418,762	16%	2,862,530	371,765	13%
007	Public Health	7,508,304	705,951	9%	3,229,275	549,560	17%
009	Child Support	239,990	61,396	26%	253,730	61,208	24%
020	Juvenile Crime Prev.	30,000	237	1%	31,500	676	2%
024	Community Corrections	2,324,270	453,496	20%	2,499,910	1,108,669	44%
027	Marine Patrol	277,780	13,453	5%	277,380	44,025	16%
033	Mental Health Grants	1,945,030	602,851	31%	2,226,749	546,512	25%
036	Building Codes	778,250	224,573	29%	896,370	383,897	43%
039	Fisheries	770,330	46,543	6%	804,080	72,032	9%
090	COVID	3,900,000	5,307	0%	15,000	23,104	154%
100	Capital Projects	3,895,480	201,806	5%	1,328,860	277,672	21%
102	Gen. Roads Eq Replace	328,330	82,022	25%	534,480	439	0%
105	Insurance Reserve	2,800	102,651	3666%	2,000	22,573	1129%
120	Land Corner Pres.	83,940	27,406	33%	111,530	21,943	20%
150	Fair & Expo	919,290	290,450	32%	907,960	283,607	31%
205	Child Custody Mediation & I	33,080	34,566	104%	33,080	34,752	105%
206	Video Lottery Fund	353,500	123,596	35%	354,000	122,814	35%
209	Courthouse Security	50,000	12,428	25%	49,450	16,169	33%
225	Bike paths	36,270	6,073	17%	37,690	5,891	16%
230	Law Library	45,830	46,367	101%	45,590	46,617	102%
235	Animal Shelter Donations	36,100	7,596	21%	32,300	8,944	28%
240	Park & Land Acq. & Maint	8,000	861	11%	5,000	7,327	147%
300	Road District #1	3,759,740	588,546	16%	4,030,590	516,387	13%
305	State Timber Enforce.	172,400	68,080	39%	198,340	59,377	30%
325	Ind. Develop. Revolving	35,000	3,846	11%	5,000	17,122	342%
385	Westport Sewer Serv Dist	146,850	18,842	13%	130,300	18,461	14%
386	Westport Sewer Equip Rplc	4,400	1,022	23%	139,100	2,886	2%
395	4-H & Ext Ser Spec Dist	458,850	37,940	8%	475,690	33,080	7%
400	Debt Service Fund	1,504,050	52,962	4%	1,355,350	66,992	5%
405	Bond & UAL Reserve Fund	307,000	75,779	25%	2,000	1,866	93%
TOTAL RESOURCES		43,569,184.00	6,448,512.19	15%	34,024,734	6,301,918	19%



All Funds Countywide Summary

Budget to Actuals

FY 22-23 Quarter 1 ending September 30, 2022 (unaudited)

25%
Year Complete

REQUIREMENTS		Fiscal Year 21-22			Fiscal Year 22-23		
		Budget	Actual	%	Budget	Actual	%
002	General Roads	15,327,170	2,189,893	14%	14,437,780	3,169,858	22%
003	General Fund Stab.	2,498,950	75,000	3%	5,084,710	-	0%
004	Clerk Archived Records	17,900	3,100	17%	19,150	3,100	16%
005	RLED	5,079,220	247,650	5%	4,772,880	205,452	4%
007	Public Health	8,153,374	733,286	9%	5,667,805	848,782	15%
009	Child Support	285,810	65,360	23%	304,790	69,964	23%
020	Juvenile Crime Prev.	229,030	17,352	8%	217,510	11,313	5%
024	Community Corrections	4,517,820	678,973	15%	4,654,150	638,324	14%
027	Marine Patrol	412,250	88,084	21%	420,880	62,100	15%
033	Mental Health Grants	2,352,720	619,354	26%	2,656,149	557,423	21%
036	Building Codes	2,086,510	231,564	11%	2,239,670	275,285	12%
039	Fisheries	1,076,280	165,062	15%	1,067,370	207,983	19%
090	COVID	7,800,000	747,416	10%	5,442,930	626,713	12%
100	Capital Projects	23,753,070	2,671,592	11%	10,586,680	2,744,305	26%
102	Gen. Roads Eq Replace	494,000	500	0%	661,810	38,699	6%
105	Insurance Reserve	370,840	3,750	1%	443,720	150	0%
120	Land Corner Pres.	423,970	16,600	4%	549,700	19,047	3%
150	Fair & Expo	1,540,740	423,432	27%	1,576,010	491,382	31%
205	Child Custody Mediation & Drug I	43,710	8,513	19%	60,440	6,198	10%
206	Video Lottery Fund	483,390	295,070	61%	665,670	270,758	41%
209	Courthouse Security	144,400	19,280	13%	126,890	19,330	15%
225	Bike paths	174,240	800	0%	113,950	300	0%
230	Law Library	66,370	10,251	15%	80,870	6,267	8%
235	Animal Shelter Donations	427,390	7,023	2%	427,180	10,178	2%
240	Park & Land Acq. & Maint	876,160	14,395	2%	810,900	25,235	3%
300	Road District #1	4,636,100	830,100	18%	4,042,220	331,100	8%
305	State Timber Enforce.	1,122,730	82,365	7%	1,134,090	33,250	3%
325	Ind. Develop. Revolving	3,259,720	2,200	0%	3,197,040	20,800	1%
385	Westport Sewer Serv Dist	231,860	23,742	10%	224,440	23,555	10%
386	Westport Sewer Equip Rplc	16,300	400	2%	298,130	5,228	2%
395	4-H & Ext Ser Spec Dist	728,250	-	0%	703,870	-	0%
400	Debt Service Fund	2,051,730	150,553	7%	1,936,990	148,640	8%
405	Bond & UAL Reserve Fund	1,487,940	-	0%	1,484,660	-	0%
TOTAL REQUIREMENTS		92,169,944.00	10,422,659.06	11%	76,111,034	10,870,720	14%

Many of these funds have individual contingencies that are specific to these programs included in the budgeted amounts.