

Prepared for the Clatsop County Board of Commissioners



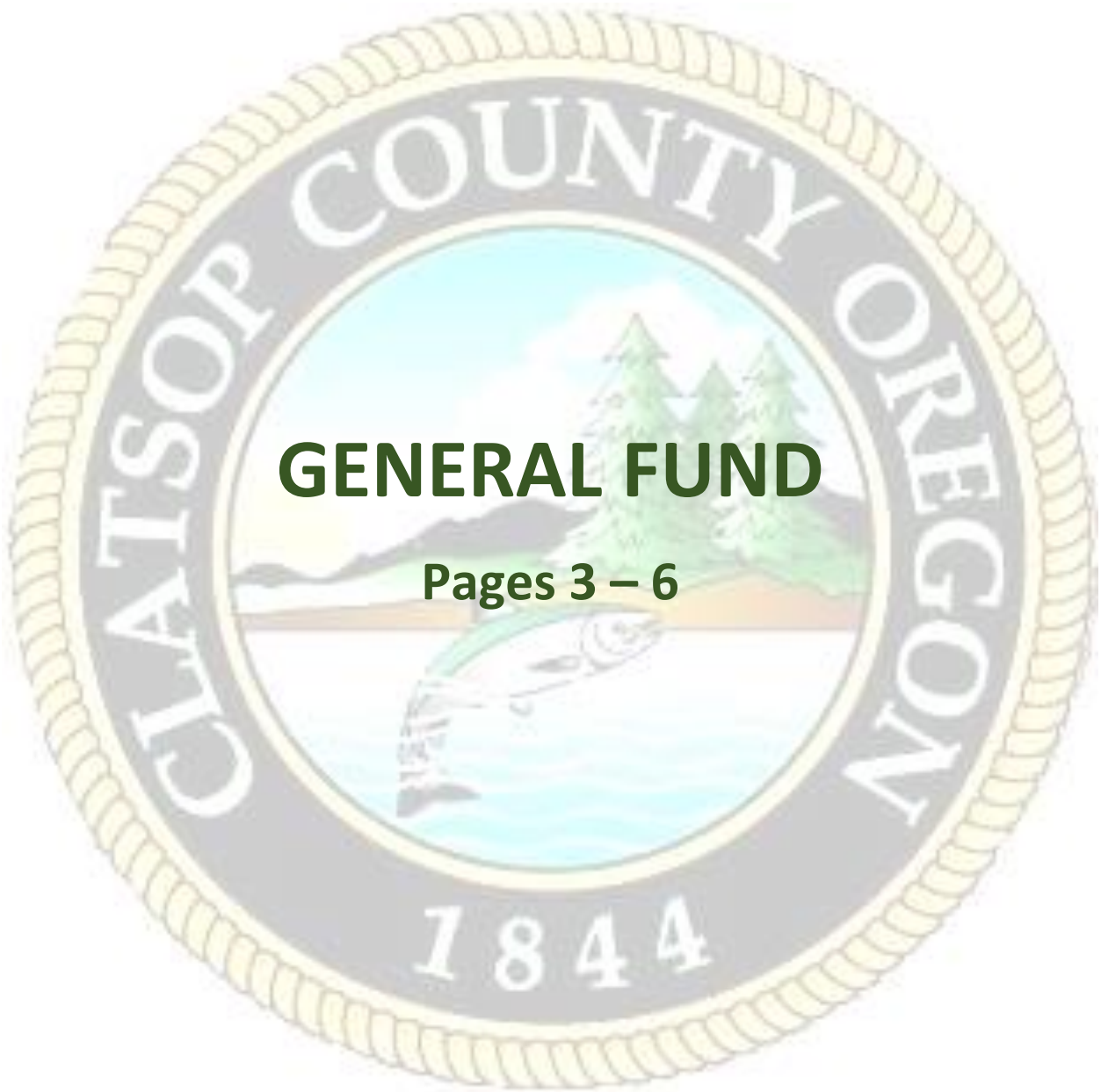
Fiscal Year 2021-2022

Quarter One Financial Report

July – September

Prepared by: Jennifer Carlson, Budget & Finance Manager

October 20, 2022

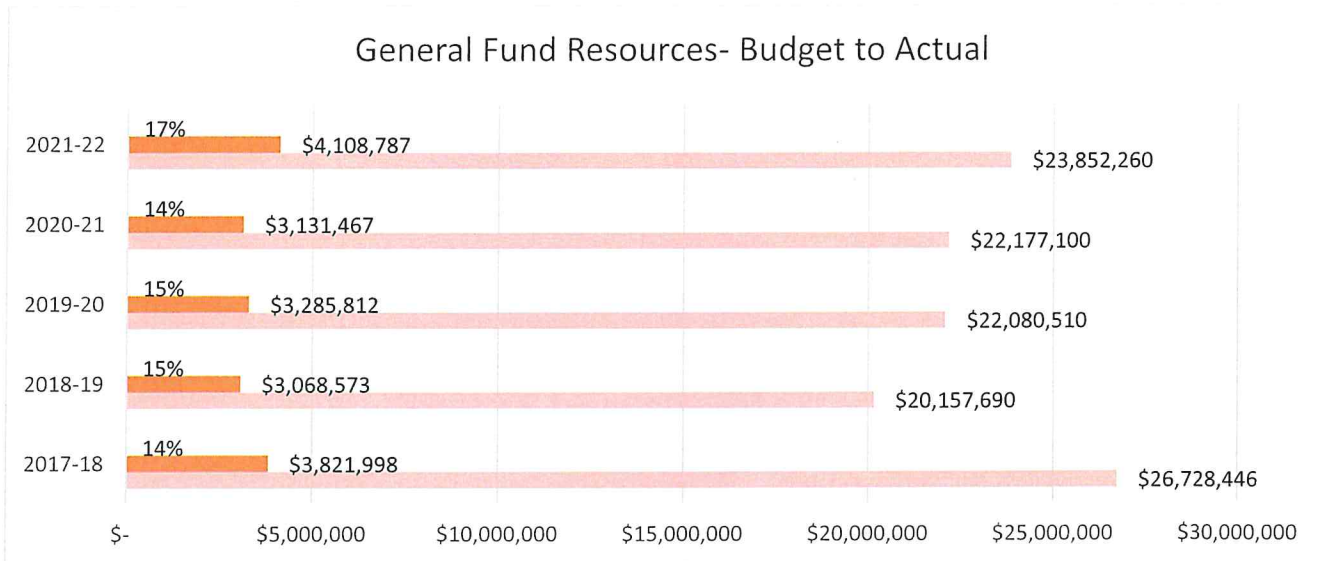


GENERAL FUND

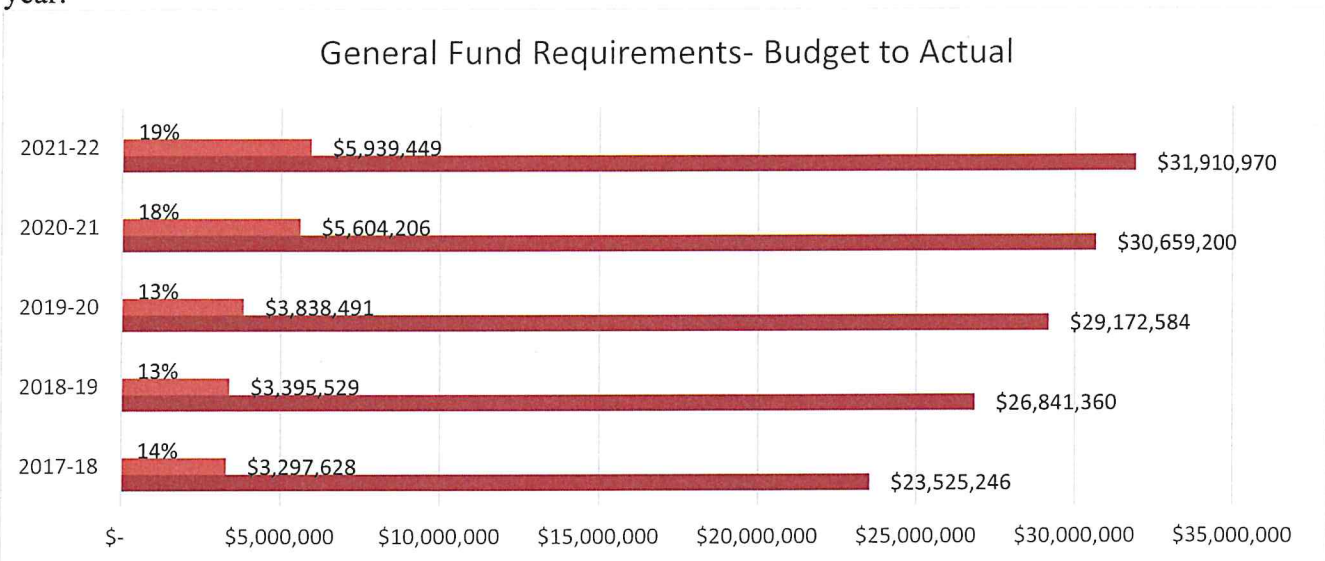
Pages 3 – 6

General Fund

Revenue year to date (YTD) in the General Fund is \$4.1 million or 17% of budget, compared to \$3.1 million or 14% of the budget last year.



Expenses YTD are \$5.9 million and 19% of budget compared to \$5.6 million and 18% of budget last year.





General Fund Summary

Budget to Actuals Report

FY 21-22 Quarter 1 ending September 30, 2021 (unaudited)

25%
Year Complete

RESOURCES	Fiscal Year 20-21			Fiscal Year 21-22			
	Budget	Actual	%	Budget	Actual	%	
Property Taxes- Current	9,535,630	113,216	1%	9,929,940	185,609	2%	A
Property Taxes- Prior	240,000	56,924	24%	240,000	54,003	23%	
Other Taxes	252,000	72,669	29%	253,500	60,131	24%	
License & Permits	935,000	174,408	19%	1,515,000	542,446	36%	B
Fines/Forfeit/ Penalties	28,400	4,680	16%	20,300	6,100	30%	
Use of Money/ Property	210,900	34,320	16%	126,750	17,636	14%	C
Intergov. State Revenue	4,634,290	1,612,673	35%	4,785,930	1,809,908	38%	D
COVID Funding	109,500	204,200	186%	-	-	-	
Intergov. Federal Revenue	357,101	-	0%	198,250	13,872	7%	
Intergov. Other Revenue	3,529,680	2,253	0%	3,333,720	102,442	3%	E
Charge for Services	825,310	220,255	27%	807,760	247,259	31%	
Other Revenue	1,305,390	531,094	41%	1,418,210	589,380	42%	
Transfers In	373,640	197,720	53%	1,222,900	480,003	39%	F,G
TOTAL RESOURCES	22,336,841	3,224,414	14%	23,852,260	4,108,787	17%	
REQUIREMENTS	Fiscal Year 20-21			Fiscal Year 21-22			
	Budget	Actual	%	Budget	Actual	%	
Personnel Services	19,263,350	4,341,624	23%	21,046,980	4,568,895	22%	
Materials & Services	4,379,935	894,256	20%	4,969,170	978,504	20%	
Special Payments	450,767	28,290	6%	378,750	38,230	10%	H
Transfers Out	4,068,700	2,366,495	58%	2,633,850	353,820	13%	I
Contingencies	2,676,190	-	0%	2,882,220	-	0%	
TOTAL REQUIREMENTS	30,838,942	7,630,665	25%	31,910,970	5,939,449	19%	
FUND BALANCE	Fiscal Year 20-21			Fiscal Year 21-22			
	Budget	Actual	%	Budget	Actual	%	
Beginning Fund Balance	14,166,200	14,594,019	103%	13,818,260	12,161,937	88%	J
Resources over Requirements	(8,502,101)	(4,406,251)		(8,058,710)	(1,830,662)		
TOTAL FUND BALANCE	5,664,099	10,187,769	180%	5,759,550	10,331,275	179%	

A Current year property taxes are received primarily in November, February & May.

B Room Tax received in 21-22 FY is \$390k more than last year at this time. This is due to hotel closures last year (March-August).

C Interest on investments is only 14% of what is projected for the year due to low interest rates.

D \$1.5M Timber sales revenue received.

E Parole & Probation's payment for Jail bed lease to Community Corrections. In the current year they are making quarterly payments. In the prior year they submitted the whole payment in the 2nd quarter.

F \$175k of the transfers in are from American Rescue Monies Fund transferred to Discretionary Revenue which is then transferred to Public Health to invest in infrastructure. Moving forward, you will see this transfer go from the COVID fund directly to the Public Health Fund.

G \$272k transferred from Video Lottery to the Planning Division (70% of what was budgeted to be transferred). Video Lottery monies are transferred Quarterly as they are received.

H \$210k of budget is for public road and drainage improvements, this has not been expended at this point in the year.

I GF Stabilization transfer \$2M in 20-21.

J The budgeted Beginning Fund Balance for the 21-22 fiscal year should have been \$11,818,260 (vs. \$13,818,260). In our budget preparation, the general fund stabilization amount of \$2M was accidentally carried into a beginning balance amount and should not have been.



General Fund Org. Unit Summary

Budget to Actuals

FY 21-22 Quarter 1 ending September 30, 2021 (unaudited)

25%
Year Complete

RESOURCES	Fiscal Year 20-21			Fiscal Year 21-22			
	Budget	Actual	%	Budget	Actual	%	
0000 Discretionary Revenue	14,522,347	2,518,007	17%	15,760,790	2,940,922	19%	
1100 Board of Commissioners	-	-	-	-	-	-	
1105 Board of Property Tax Appeals	700	-		700	-	0%	
1110 County Tourism	76,100	20,899	27%	215,700	82,335	38%	A
1120 County Manager	-	-	-	-	300	-	
1125 Human Resources	2,900	750	26%	2,900	-	0%	
1150 Assessment & Taxation	332,600	15,767	5%	334,750	15,165	5%	B
1155 Property Management	20,750	-	0%	20,700	5	0%	
1300 County Counsel	-	-	-	100	-	0%	
1350 Clerk- Admin & Elections	59,804	10,207	17%	16,500	14,337	87%	
1355 Clerk Recordings	291,350	121,084	42%	290,880	126,840	44%	
1625 Budget & Finance	-	38	-	-	463	-	
1650 Information Systems	8,100	5,441	67%	14,100	3,915	28%	
1790 Building & Grounds	15,900	5,300	33%	6,750	3,375	50%	
1795 Park Maintenance	137,750	63,502	46%	142,550	48,335	34%	
1940 Surveyor	108,200	12,498	12%	131,110	20,878	16%	
1990 Dues & Special Assessments	154,160	35,256	23%	169,160	52,183	31%	
2160 District Attorney	224,990	15,260	7%	194,210	17,266	9%	
2180 Medical Examiner	-	-	-	-	-	-	
2190 Sheriff Support Division	425,560	54,160	13%	358,240	37,272	10%	C
2200 Sheriff Enforcement Division	2,928,850	77,632	3%	2,887,140	111,900	4%	
2300 Sheriff Corrections Division	970,630	69,541	7%	1,126,870	295,741	26%	D,E
2325 Jail Medical	7,000	1,658	24%	7,000	2,067	30%	
2340 Juvenile Department	1,500	1,068	71%	81,960	2,269	3%	F
2700 Planning Division	347,860	167,305	48%	471,640	298,761	63%	G
2710 Code Compliance	1,100	-	0%	600	-	0%	
2750 Emergency Management	199,911	10,000	5%	126,840	14,350	11%	
2800 Animal Control Division	104,500	19,039	18%	96,790	20,106	21%	
9800 Transfers From Other Funds	1,394,280	-	0%	1,394,280	-	0%	
TOTAL RESOURCES	22,336,842	3,224,411	14%	23,852,260	4,108,786	17%	

- A** Room tax received in County Tourism is \$80k vs. \$20k in 20-21 at this point in the year. In the prior year there were Hotel closures which would explain the difference here.
- B** \$300k of budgeted amount is CAFFA Distributions. We will receive 1st quarter distribution in October.
- C** 1st quarter revenue from the Rural Law Enforcement District will not be transferred till October.
- D** Room tax received in Sheriff Corrections Division \$166k vs. \$48k in prior year.
- E** Parole & Probation bed lease payment of \$100k is being paid quarterly in the current year. In the prior year revenues for this weren't received until February.
- F** In the 21-22 FY, JCP Basic & Diversion revenue was moved from Fund 020, Juvenile Crime Prevention, to the General Fund in org 2340. This change was to offset costs in personnel, detention or treatment in org 2340. You will see the offset of this change on page 5.
- G** Transfer from Video Lottery to the Planning Division is \$272k; Prior year had only received \$144k at this point in time.



General Fund-001 Org. Unit Summary
Budget to Actuals
FY 21-22 Quarter 1 ending September 30, 2021 (unaudited)

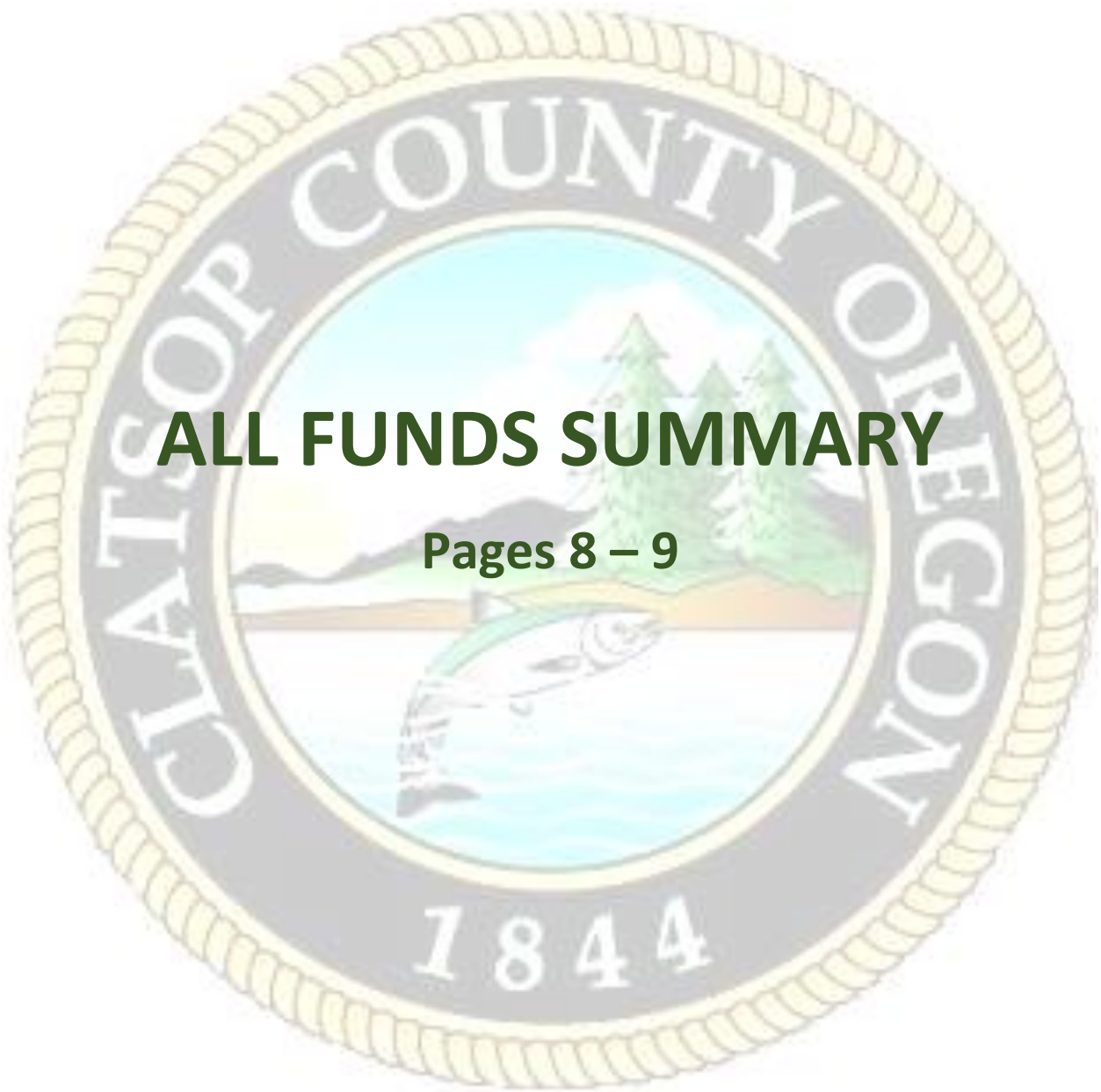
25%
Year Complete

REQUIREMENTS	Fiscal Year 20-21			Fiscal Year 21-22			
	Budget	Actual	%	Budget	Actual	%	
0000 Discretionary Revenue	-	-	-	-	-	-	
1100 Board of Commissioners	176,930	29,057	16%	148,660	34,155	23%	
1105 Board of Property Tax Appeals	37,710	8,279	22%	39,000	9,246	24%	
1110 County Tourism	165,060	18,982	12%	521,900	44,694	9%	
1120 County Manager	797,740	171,030	21%	1,090,630	225,537	21%	
1125 Human Resources	417,980	84,554	20%	550,110	84,186	15%	A
1150 Assessment & Taxation	1,766,080	430,014	24%	1,815,720	416,294	23%	
1155 Property Management	70,280	13,457	19%	76,840	14,050	18%	
1300 County Counsel	237,010	53,172	22%	242,760	68,990	28%	B
1350 Clerk- Admin & Elections	476,034	94,462	20%	475,490	84,081	18%	
1355 Clerk Recordings	198,870	45,270	23%	201,230	51,638	26%	
1625 Budget & Finance	621,890	128,804	21%	618,320	139,569	23%	
1650 Information Systems	1,176,600	308,410	26%	1,494,830	332,037	22%	
1790 Building & Grounds	1,194,220	249,028	21%	1,246,900	272,374	22%	
1795 Park Maintenance	258,570	62,069	24%	366,680	64,094	17%	
1940 Surveyor	243,910	57,650	24%	261,550	60,766	23%	
1990 Dues & Special Assessments	907,707	257,818	28%	845,710	273,600	32%	C
2160 District Attorney	2,069,290	479,931	23%	2,107,860	442,887	21%	
2180 Medical Examiner	132,930	5,695	4%	181,310	35,978	20%	
2190 Sheriff Support Division	743,910	163,382	22%	757,940	187,059	25%	
2200 Sheriff Enforcement Division	4,653,520	1,042,726	22%	4,724,080	1,113,003	24%	
2300 Sheriff Corrections Division	4,477,340	921,478	21%	5,220,630	971,454	19%	
2325 Jail Medical	505,210	82,608	16%	511,810	90,450	18%	
2340 Juvenile Department	822,860	169,809	21%	929,430	189,598	20%	
2700 Planning Division	606,590	128,659	21%	758,670	140,088	18%	
2710 Code Compliance	276,420	59,439	22%	311,090	68,168	22%	
2750 Emergency Management	556,661	94,822	17%	456,840	84,246	18%	
2800 Animal Control Division	502,730	103,566	21%	535,910	111,636	21%	
9700 General Fund Stabilization	2,000,000	2,000,000	100%	-	-	-	
9800 Transfers to Other Funds	2,068,700	366,495	18%	2,536,850	329,570	13%	
9900 Approp. For Contingency	2,676,190	-	0%	2,882,220	-	0%	
TOTAL REQUIREMENTS	30,838,942	7,630,665	25%	31,910,970	5,939,448	19%	

A Budgeted for an HR Analyst position, but have not filled this role leaving expenditures lower than anticipated.

B County Counsel is slightly above budget due to contractual legal services used thus far.

C Dues & Special Assessments is above budget due to one time payments such as insurance premiums paid at the beginning of the year.



ALL FUNDS SUMMARY

Pages 8 – 9



All Funds Countywide Summary

Budget to Actuals

FY 21-22 Quarter 1 ending September 30, 2021 (unaudited)

25%
Year Complete

RESOURCES (Excluding Beginning Balance)		Fiscal Year 20-21			Fiscal Year 21-22		
		Budget	Actual	%	Budget	Actual	%
001	General	22,336,841.50	2,810,794.25	13%	23,852,260	4,108,787	17%
002	General Roads	13,923,540.00	1,189,886.61	9%	10,594,190	2,127,565	20%
003	General Fund Stab.	2,006,000.00	2,004,350.34	100%	328,270	2,692	1%
004	Clerk Archived Records	9,080.00	2,968.69	33%	10,080	2,849	28%
005	RLED	2,496,940.00	375,756.80	15%	2,681,780	418,762	16%
007	Public Health	5,169,912.00	1,157,964.38	22%	7,508,304	705,951	9% A
009	Child Support	233,850.00	69,626.53	30%	239,990	61,396	26%
020	Juvenile Crime Prev.	115,760.00	507.19	0%	30,000	237	1% B
024	Community Corrections	2,493,380.00	533,718.80	21%	2,324,270	453,496	20%
027	Marine Patrol	274,600.00	78,359.67	29%	277,780	13,453	5% C
033	Mental Health Grants	2,582,678.00	528,860.47	20%	1,945,030	602,851	31%
036	Building Codes	790,340.00	251,501.18	32%	778,250	224,573	29%
039	Fisheries	785,700.00	59,484.81	8%	770,330	46,543	6% D
090	COVID	5,900,000.00	-	0%	3,900,000	5,307	0% E
100	Capital Projects	5,409,044.00	217,749.25	4%	3,895,480	201,806	5% F
102	Gen. Roads Eq Replace	631,530.00	157,922.45	25%	328,330	82,022	25%
105	Insurance Reserve	6,500.00	1,613.48	25%	2,800	102,651	3666% G
120	Land Corner Pres.	87,690.00	28,454.70	32%	83,940	27,406	33%
150	Fair & Expo	727,390.00	96,704.79	13%	919,290	290,450	32% H
205	Child Custody Mediation &	32,860.00	33,185.99	101%	33,080	34,566	104% I
206	Video Lottery Fund	333,600.00	123,486.89	37%	353,500	123,596	35%
209	Courthouse Security	44,500.00	8,850.76	20%	50,000	12,428	25%
225	Bike paths	38,530.00	4,819.65	13%	36,270	6,073	17%
230	Law Library	46,130.00	34,178.30	74%	45,830	46,367	101%
235	Animal Shelter Donations	40,700.00	31,794.63	78%	36,100	7,596	21%
240	Park & Land Acq. & Maint	18,000.00	2,412.79	13%	8,000	861	11%
300	Road District #1	3,433,260.00	520,028.13	15%	3,759,740	588,546	16%
305	State Timber Enforce.	163,010.00	63,141.21	39%	172,400	68,080	39%
325	Ind. Develop. Revolving	533,200.00	8,983.25	2%	35,000	3,846	11%
385	Westport Sewer Serv Dist	106,100.00	22,394.74	21%	146,850	18,842	13%
386	Westport Sewer Equip Rplc	88,600.00	575.14	1%	4,400	1,022	23%
395	4-H & Ext Ser Spec Dist	430,790.00	34,867.72	8%	458,850	37,940	8%
400	Debt Service Fund	1,456,600.00	55,970.23	4%	1,504,050	52,962	4% J
405	Bond & UAL Reserve Fund	312,000.00	77,490.85	25%	307,000	75,779	25%
TOTAL RESOURCES		73,058,655.50	10,588,404.67	14%	67,421,444	10,557,299	16%

- A** Public Health Revenues appear low compared to budget, this is due to \$3M budgeted for FEMA monies and other grants that are not yet received.
- B** In the 21-22 FY, JCP Basic & Diversion revenue was moved from Fund 020, Juvenile Crime Prevention, to the General Fund in org 2340. This change was to offset costs in personnel, detention or treatment in org 2340. You will see the offset of this change on page 3.
- C** Budgeted quarterly transfers from the GF had not yet been made at the time this report was prepared.
- D** Revenue Appears low however this is just a timing thing related to when they receive BPA reimbursements.
- E** Revenue received is the interest earned on balance in the LGIP; will receive \$3.9M ARPA Funding at a later date.
- F** Grant Funding and Transfers from other Funds not yet received.
- G** Saif Dividend of \$102k.
- H** Increased revenues in the 21-22 FY due to the ability to have a County Fair.
- I** One time receipt of State Court Revenue in July.
- J** Current year property taxes, ususally received in November, February and May. This amount accounts for \$1.3M of budget.



All Funds Countywide Summary

Budget to Actuals

FY 21-22 Quarter 1 ending September 30, 2021 (unaudited)

25%
Year Complete

REQUIREMENTS		Fiscal Year 20-21			Fiscal Year 21-22			
		Budget	Actual	%	Budget	Actual	%	
001	General	30,838,941.50	5,957,947.29	19%	31,910,970	5,939,449	19%	
002	General Roads	20,215,700.00	1,760,292.40	9%	15,327,170	2,189,893	14%	
003	General Fund Stab.	2,006,000.00	-	0%	2,498,950	75,000	3%	A
004	Clerk Archived Records	13,420.00	1,550.00	12%	17,900	3,100	17%	
005	RLED	5,243,180.00	156,045.03	3%	5,079,220	247,650	5%	B
007	Public Health	5,779,472.00	549,447.96	10%	8,153,374	733,286	9%	
009	Child Support	279,730.00	40,302.15	14%	285,810	65,360	23%	
020	Juvenile Crime Prev.	165,380.00	10,869.61	7%	229,030	17,352	8%	
024	Community Corrections	4,683,800.00	374,267.39	8%	4,517,820	678,973	15%	
027	Marine Patrol	383,950.00	60,909.16	16%	412,250	88,084	21%	
033	Mental Health Grants	2,728,648.00	509,434.25	19%	2,352,720	619,354	26%	
036	Building Codes	1,989,800.00	163,652.60	8%	2,086,510	231,564	11%	
039	Fisheries	1,045,700.00	123,067.84	12%	1,076,280	165,062	15%	
090	COVID	5,900,000.00	-	0%	7,800,000	747,416	10%	
100	Capital Projects	23,996,274.00	362,022.23	2%	23,753,070	2,671,592	11%	
102	Gen. Roads Eq Replace	794,770.00	89,177.28	11%	494,000	500	0%	
105	Insurance Reserve	366,510.00	539.93	0%	370,840	3,750	1%	
120	Land Corner Pres.	420,740.00	10,700.97	3%	423,970	16,600	4%	
150	Fair & Expo	1,443,480.00	177,275.72	12%	1,540,740	423,432	27%	
205	Child Custody Mediation & Drug	52,660.00	7,991.99	15%	43,710	8,513	19%	
206	Video Lottery Fund	428,300.00	77,206.00	18%	483,390	295,070	61%	C
209	Courthouse Security	181,670.00	19,130.03	11%	144,400	19,280	13%	
225	Bike paths	122,690.00	375.00	0%	174,240	800	0%	
230	Law Library	70,060.00	6,843.47	10%	66,370	10,251	15%	
235	Animal Shelter Donations	377,420.00	9,526.53	3%	427,390	7,023	2%	
240	Park & Land Acq. & Maint	929,820.00	13,265.06	1%	876,160	14,395	2%	
300	Road District #1	3,628,810.00	489,125.00	13%	4,636,100	830,100	18%	
305	State Timber Enforce.	1,033,080.00	32,247.50	3%	1,122,730	82,365	7%	
325	Ind. Develop. Revolving	3,942,130.00	5,384.16	0%	3,259,720	2,200	0%	
385	Westport Sewer Serv Dist	177,190.00	17,822.24	10%	231,860	23,742	10%	
386	Westport Sewer Equip Rplc	113,910.00	125.34	0%	16,300	400	2%	
395	4-H & Ext Ser Spec Dist	722,270.00	-	0%	728,250	-	0%	
400	Debt Service Fund	1,652,470.00	152,466.67	9%	2,051,730	150,553	7%	
405	Bond & UAL Reserve Fund	1,419,240.00	-	0%	1,487,940	-	0%	
TOTAL REQUIREMENTS		123,147,215.50	11,179,010.80	9%	124,080,914	16,362,108	13%	

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

A \$300k transfer to Bond & UAL Reserve fund, \$75k transferred quarterly. The remainder of the budgeted amount is contingency which is per the Board policy should there be a revenue shortfall.

B Personnel expenditures from the Sheriff Criminal Division are billed quarterly. At the time this report was prepared, they had not yet been reported.

C 95% of the budgeted transfer to Planning has been fulfilled.