

Prepared for the Clatsop County Board of Commissioners

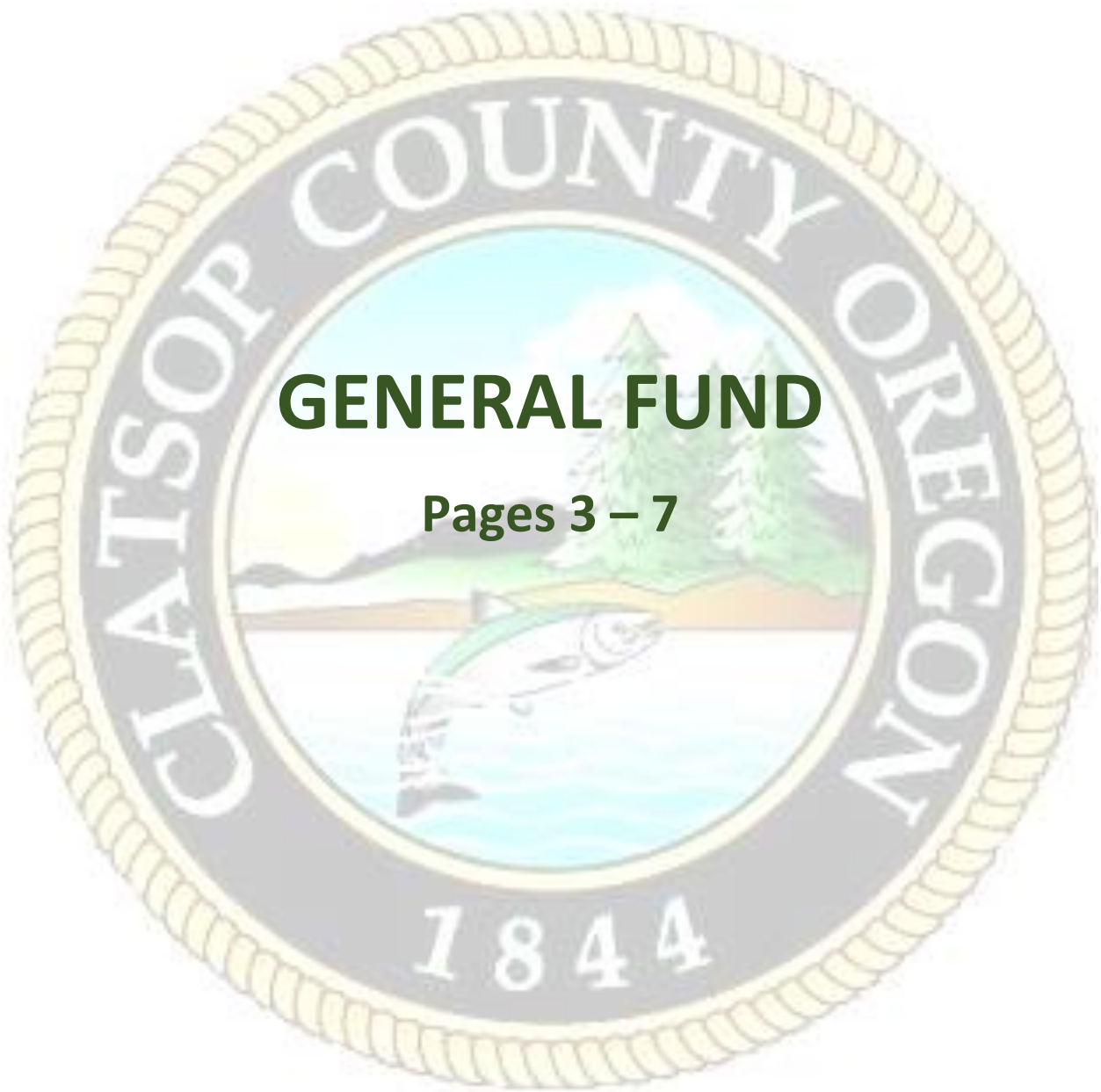


Fiscal Year 2021-2022

Quarter Four Financial Report

Prepared by: Jennifer Carlson, Budget & Finance Manager

August 10, 2022



GENERAL FUND

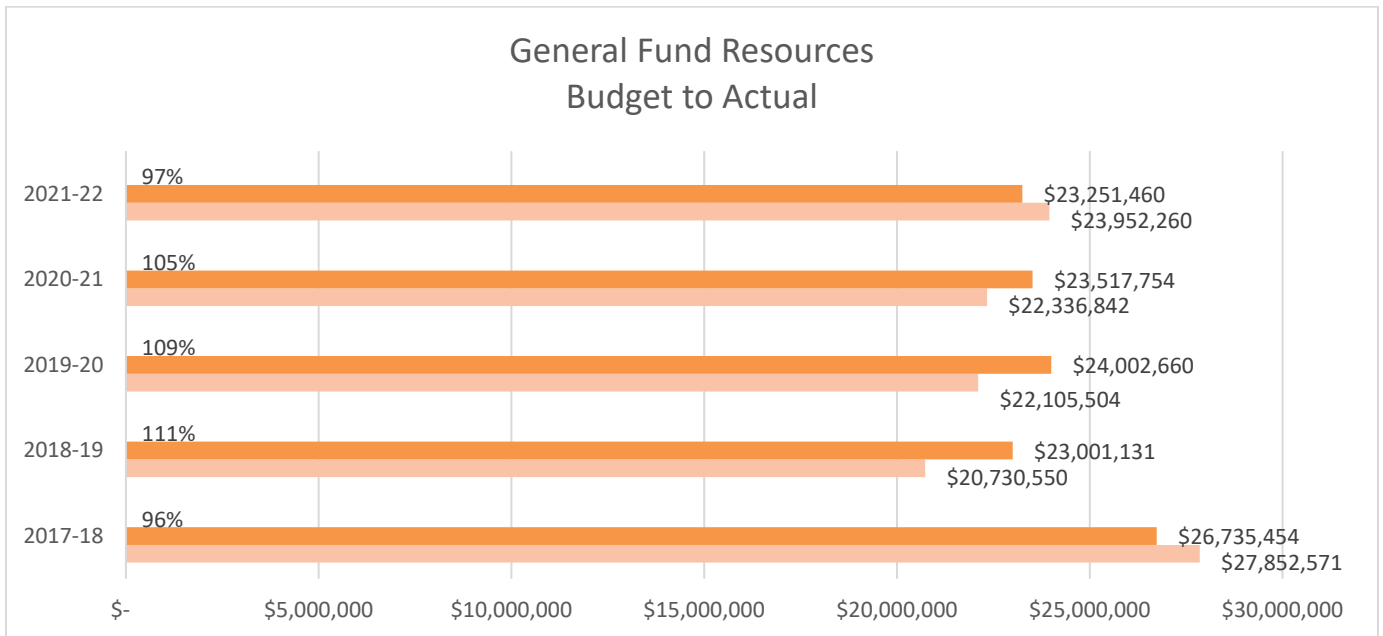
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Clatsop County General Fund Financial Highlights

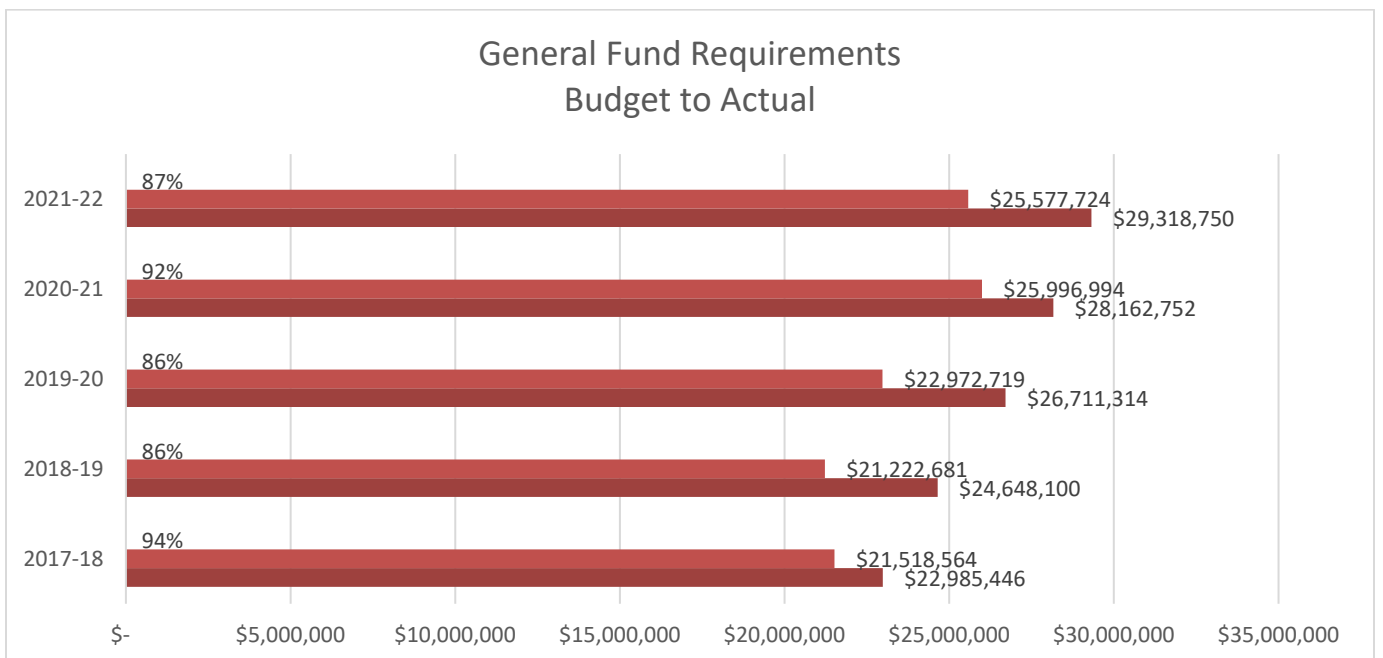
- ❖ **Resources were in line with the 21-22 budget. We continue to receive revenues for the 21-22 fiscal year during the month of July and at the time this report is compiled so these figures may increase.**
- ❖ **General Fund expenditures were 87% of total budgeted expenditures. This is consistent with prior years as the county does not expend the entire budget.**
- ❖ **General Fund actual ending fund balance for the FY 21-22 is \$9,788,516 or 38% of operating expenditures.**

General Fund:

Total revenue received in the General Fund is \$23.2 million or 97% of budget, compared to \$23.5 million or 105% of the budget last year.



Total expenditures in the General Fund are \$25.5 million and 87% of budget compared to \$25.9 million and 92% of budget last year.





General Fund Summary

Budget to Actuals Report

FY 21-22 Quarter 4 ending June 30, 2022

100%
Year Complete

RESOURCES

	Fiscal Year 20-21			Fiscal Year 21-22			
	Budget	Actual	%	Budget	Actual	%	
Property Taxes- Current	9,535,630	9,616,368	101%	9,929,940	10,282,355	104%	
Property Taxes- Prior	240,000	358,422	149%	240,000	205,469	86%	
Other Taxes	252,000	314,767	125%	253,500	288,257	114%	
License & Permits	935,000	1,503,951	161%	1,515,000	2,019,192	133%	A
Fines/Forfeit/ Penalties	28,400	26,408	93%	20,300	30,332	149%	
Use of Money/ Property	210,900	205,568	97%	126,750	104,900	83%	
Intergov. State Revenue	4,634,290	4,787,392	103%	4,785,930	4,718,159	99%	
COVID Funding	109,500	483,864	442%	-	-	-	
Intergov. Federal Revenue	357,101	282,741	79%	298,250	145,957	49%	B
Intergov. Other Revenue	3,529,680	3,154,914	89%	3,333,720	2,544,880	76%	
Charge for Services	825,310	1,091,130	132%	807,760	946,774	117%	
Other Revenue	1,305,390	1,318,589	101%	1,418,210	1,442,284	102%	
Transfers In	373,640	373,640	100%	1,222,900	522,900	43%	C
TOTAL RESOURCES	22,336,841	23,517,754	105%	23,952,260	23,251,460	97%	

REQUIREMENTS

	Fiscal Year 20-21			Fiscal Year 21-22			
	Budget	Actual	%	Budget	Actual	%	
Personnel Services	19,263,350	18,000,484	93%	21,077,980	18,926,302	90%	
Materials & Services	4,379,935	3,785,667	86%	5,174,970	4,145,340	80%	
Special Payments	450,767	295,838	66%	377,750	168,032	44%	D
Transfers Out	4,068,700	3,915,010	96%	2,688,050	2,338,050	87%	
Contingencies	2,676,190	-	0%	2,692,220	-	0%	
TOTAL REQUIREMENTS	30,838,942	25,996,999	84%	32,010,970	25,577,724	80%	

FUND BALANCE

	Fiscal Year 20-21			Fiscal Year 21-22			
	Budget	Actual	%	Budget	Actual	%	
Beginning Fund Balance	14,166,200	14,594,019	103%	11,818,260	12,114,779	103%	
Resources over Requirements (less Cont.)	(5,825,911)	(2,479,245)		(5,366,490)	(2,326,263)		
TOTAL FUND BALANCE	8,340,289	12,114,774	145%	6,451,770	9,788,516	152%	E

- A** License & Permit revenue came in higher than budgeted across the board in the General Fund. Room Tax revenues accounts for \$1.1 of the \$2M received in this category.
- B** Peer support grant in the Sheriff's office only received \$12k of \$100k budgeted; due to the timing of when the grant documents were completed this grant will be expended and received in the 22-23 FY.
- C** \$700k originally budgeted to transfer to the General Fund from the ARPA fund and then was the General Fund was to transfer \$350k to Public Health for Infrastructure. For transparency reasons, the County transferred this funding directly to the Public Health Fund from the ARPA fund.
- D** \$200k of unexpended budget is for public road and drainage improvements.
- E** The budgeted ending fund balance was 22% of operating expenditures; the actual ending fund balance is 38% of operating expenditures. This is due to the fact that the County will not expend 100% of the budgeted expenditures.



General Fund Org. Unit Summary

Budget to Actuals

FY 21-22 Quarter 4 ending June 30, 2022

100%
Year Complete

RESOURCES	Fiscal Year 20-21			Fiscal Year 21-22			
	Budget	Actual	%	Budget	Actual	%	
0000 Discretionary Revenue	14,522,347	15,403,688	106%	15,760,790	15,577,653	99%	
1100 Board of Commissioners	-	-	-	-	121	-	
1105 Board of Property Tax Appeals	700	735		700	210	30%	
1110 County Tourism	76,100	224,342	295%	215,700	295,083	137%	A
1120 County Manager	-	60	-	-	590	-	
1125 Human Resources	2,900	1,860	64%	2,900	750	26%	
1150 Assessment & Taxation	332,600	427,310	128%	334,750	308,065	92%	
1155 Property Management	20,750	83,532	403%	20,700	33,726	163%	
1300 County Counsel	-	-	-	100	400	400%	
1350 Clerk- Admin & Elections	59,804	75,633	126%	16,500	36,610	222%	B
1355 Clerk Recordings	291,350	498,452	171%	290,880	408,990	141%	C
1625 Budget & Finance	-	99	-	-	576	-	
1650 Information Systems	8,100	14,413	178%	14,100	14,129	100%	
1790 Building & Grounds	15,900	17,991	113%	6,750	14,635	217%	
1795 Park Maintenance	137,750	146,303	106%	142,550	134,482	94%	
1940 Surveyor	108,200	149,571	138%	131,110	112,465	86%	
1990 Dues & Special Assessments	154,160	174,951	113%	169,160	203,454	120%	
2160 District Attorney	224,990	201,601	90%	194,210	152,798	79%	
2180 Medical Examiner	-	-	-	-	-	-	
2190 Sheriff Support Division	425,560	400,657	94%	358,240	326,205	91%	
2200 Sheriff Enforcement Division	2,928,850	2,742,822	94%	2,987,140	2,234,239	75%	
2300 Sheriff Corrections Division	970,630	936,532	96%	1,126,870	1,203,443	107%	
2325 Jail Medical	7,000	12,958	185%	7,000	38,035	543%	D
2340 Juvenile Department	1,500	2,039	136%	81,960	63,329	77%	
2700 Planning Division	347,860	366,860	105%	471,640	499,702	106%	
2710 Code Compliance	1,100	-	0%	600	-	0%	
2750 Emergency Management	199,911	143,432	72%	126,840	109,668	86%	
2800 Animal Control Division	104,500	97,634	93%	96,790	87,825	91%	
9800 Transfers From Other Funds	1,394,280	1,394,280	100%	1,394,280	1,394,280	100%	
TOTAL RESOURCES	22,336,842	23,517,754	105%	23,952,260	23,251,460	97%	

A Room tax collected was for tourism was \$291k, 135.4% of budgeted; STR application fees received \$3,800, 760% of budgeted.

B Clerk and Elections has collected \$26k in election fees, 220% of budget.

C Recording fees received are \$343k, \$98k above budget.

D The Sheriff's office negotiated a discount with OHSU on two large inmate medical bills that were received during the fiscal year. This discount was negotiated after the payment had been made, and therefore was returned as refund revenue.



General Fund-001 Org. Unit Summary

Budget to Actuals

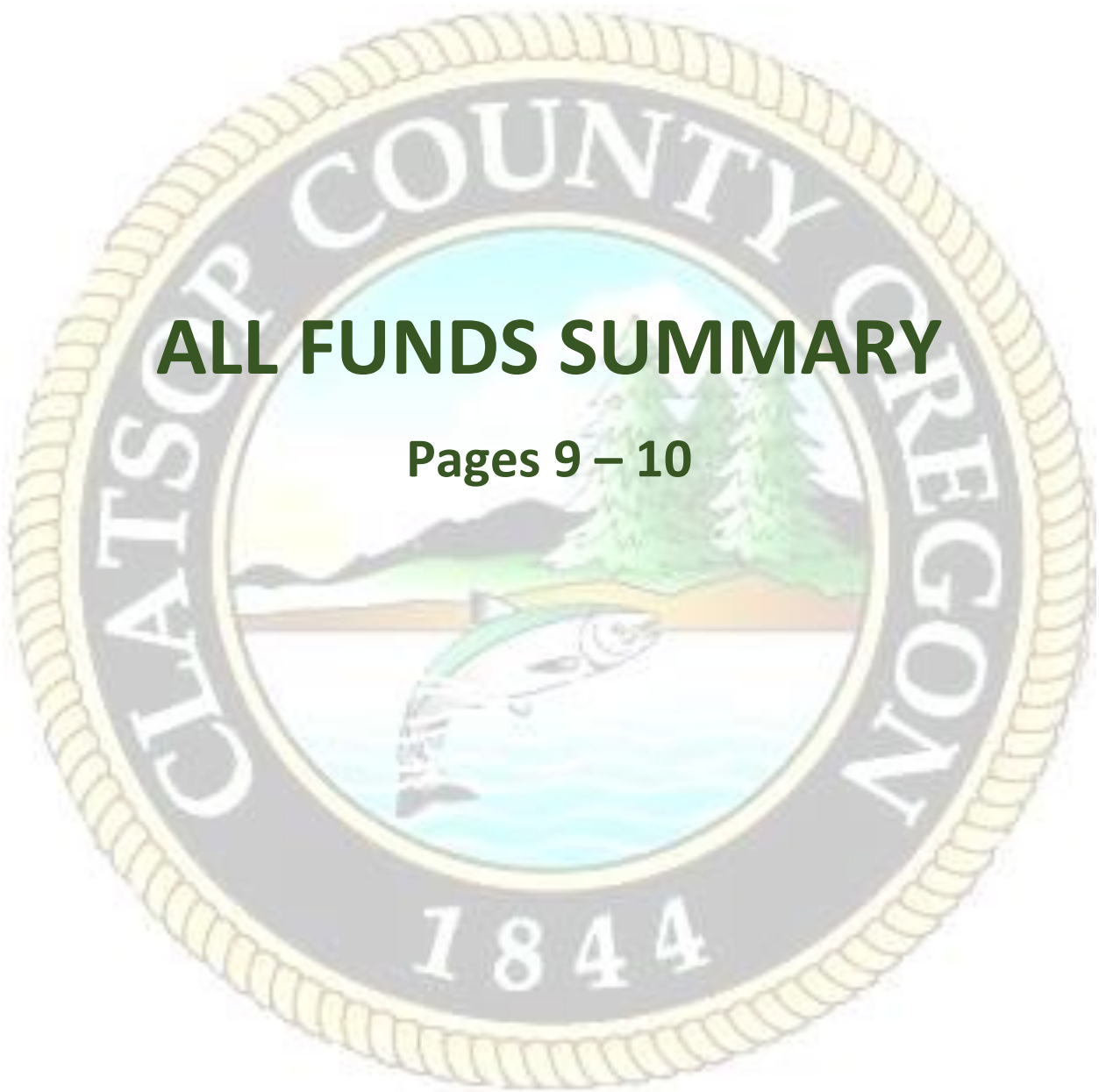
FY 21-22 Quarter 4 ending June 30, 2022

100%
Year Complete

REQUIREMENTS	Fiscal Year 20-21			Fiscal Year 21-22		
	Budget	Actual	%	Budget	Actual	%
0000 Discretionary Revenue	-	(891)	-	-	-	-
1100 Board of Commissioners	176,930	89,202	50%	148,660	108,748	73%
1105 Board of Property Tax Appeals	37,710	35,936	95%	39,000	35,528	91%
1110 County Tourism	165,060	155,728	94%	521,900	321,067	62%
1120 County Manager	797,740	795,375	100%	1,090,630	968,587	89%
1125 Human Resources	417,980	412,423	99%	550,110	506,434	92%
1150 Assessment & Taxation	1,766,080	1,701,564	96%	1,815,720	1,714,011	94%
1155 Property Management	70,280	61,831	88%	76,840	44,427	58% A
1300 County Counsel	237,010	207,411	88%	257,760	244,823	95%
1350 Clerk- Admin & Elections	476,034	442,942	93%	475,490	399,452	84%
1355 Clerk Recordings	198,870	192,497	97%	201,230	178,774	89%
1625 Budget & Finance	621,890	566,815	91%	618,320	560,065	91%
1650 Information Systems	1,176,600	1,163,185	99%	1,494,830	1,361,390	91%
1790 Building & Grounds	1,194,220	1,164,012	97%	1,246,900	1,164,613	93%
1795 Park Maintenance	258,570	245,882	95%	366,680	316,370	86%
1940 Surveyor	243,910	237,096	97%	261,550	256,171	98%
1990 Dues & Special Assessments	907,707	721,152	79%	850,710	592,079	70%
2160 District Attorney	2,069,290	1,899,950	92%	2,107,860	1,857,077	88%
2180 Medical Examiner	132,930	104,792	79%	181,310	173,862	96%
2190 Sheriff Support Division	743,910	684,712	92%	777,940	771,716	99%
2200 Sheriff Enforcement Division	4,653,520	4,305,838	93%	4,824,080	4,565,991	95%
2300 Sheriff Corrections Division	4,477,340	4,048,976	90%	5,220,630	4,062,610	78%
2325 Jail Medical	505,210	395,464	78%	661,810	610,932	92%
2340 Juvenile Department	822,860	769,973	94%	929,430	847,033	91%
2700 Planning Division	606,590	502,224	83%	758,670	646,394	85%
2710 Code Compliance	276,420	264,390	96%	311,090	280,979	90%
2750 Emergency Management	556,661	460,687	83%	456,840	306,819	67%
2800 Animal Control Division	502,730	452,817	90%	535,910	494,922	92%
9700 General Fund Stabilization	2,000,000	2,000,000	100%	-	-	-
9800 Transfers to Other Funds	2,068,700	1,915,010	93%	2,536,850	2,186,850	86%
9900 Approp. For Contingency	2,676,190	-	0%	2,692,220	-	0%
TOTAL REQUIREMENTS	30,838,942	25,996,994	84%	32,010,970	25,577,724	80%

****** Excluding the contingency, 87% of budgeted expenditures were expended in the 21-22 fiscal year. In prior year trends, this is typically anywhere from 85-95% and is why our ending fund balance is always higher than budgeted.

A Due to a staff vacancy in Property Management, only 58% of the budget was expended.



ALL FUNDS SUMMARY

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All Funds Countywide Summary

Budget to Actuals

FY 21-22 Quarter 4 ending June 30, 2022

100%
Year Complete

RESOURCES (Excluding Beginning Balance)		Fiscal Year 20-21			Fiscal Year 21-22		
		Budget	Actual	%	Budget	Actual	%
001	General	22,336,842	23,517,754	105%	23,952,260	23,251,460	97%
002	General Roads	13,923,540	8,318,079	60%	10,594,190	10,225,294	97%
003	General Fund Stab.	2,006,000	2,967,639	148%	328,270	574,162	175%
004	Clerk Archived Records	9,080	12,718	140%	10,080	9,924	98%
005	RLED	2,496,940	2,860,352	115%	2,681,780	2,757,979	103%
007	Public Health	5,169,912	4,817,955	93%	8,217,039	3,207,527	39%
009	Child Support	233,850	231,873	99%	239,990	199,063	83%
020	Juvenile Crime Prev.	115,760	91,556	79%	30,000	24,496	82%
024	Community Corrections	2,493,380	2,527,000	101%	2,458,034	2,313,305	94%
027	Marine Patrol	274,600	341,124	124%	277,780	244,787	88%
033	Mental Health Grants	2,582,678	1,965,050	76%	2,286,510	2,267,651	99%
036	Building Codes	790,340	986,474	125%	778,250	854,876	110%
039	Fisheries	785,700	716,324	91%	770,330	699,141	91%
090	COVID	5,900,000	3,908,953	66%	3,900,000	3,924,844	101%
100	Capital Projects	5,409,044	3,646,801	67%	3,895,480	3,750,395	96%
102	Gen. Roads Eq Replace	631,530	658,136	104%	328,330	327,966	100%
105	Insurance Reserve	6,500	45,595	701%	2,800	104,661	3738%
120	Land Corner Pres.	87,690	120,832	138%	83,940	94,637	113%
150	Fair & Expo	727,390	540,180	74%	919,290	943,334	103%
205	Child Custody Mediation & I	32,860	33,417	102%	33,080	34,755	105%
206	Video Lottery Fund	333,600	576,087	173%	353,500	495,741	140%
209	Courthouse Security	44,500	50,233	113%	50,000	50,356	101%
225	Bike paths	38,530	34,946	91%	36,270	37,826	104%
230	Law Library	46,130	34,333	74%	45,830	46,553	102%
235	Animal Shelter Donations	40,700	69,132	170%	36,100	30,371	84%
240	Park & Land Acq. & Maint	18,000	6,907	38%	8,000	7,146	89%
300	Road District #1	3,433,260	3,960,534	115%	3,759,740	3,882,691	103%
305	State Timber Enforce.	163,010	206,945	127%	172,400	185,429	108%
325	Ind. Develop. Revolving	533,200	25,647	5%	35,000	27,860	80%
385	Westport Sewer Serv Dist	106,100	110,247	104%	165,850	143,331	86%
386	Westport Sewer Equip Rplc	88,600	68,004	77%	155,400	155,168	100%
395	4-H & Ext Ser Spec Dist	430,790	445,570	103%	458,850	447,581	98%
400	Debt Service Fund	1,456,600	1,604,941	110%	1,504,050	1,529,406	102%
405	Bond & UAL Reserve Fund	312,000	308,062	99%	307,000	303,446	99%
TOTAL RESOURCES		73,058,656	65,809,399	90%	68,875,423	63,153,161	92%

A GF Stabilization Fund receives timber revenues that exceed the budgeted amount per the Long-Term Financial Plan. This amount was \$564k, \$245k above what was budgeted.

B Received Saif dividend in the amount of \$102k. This is a result of the Saif Workers Comp trust performing well in the prior year. It is the practice of the County not to budget for these dividends as it is unknown if the county will receive significant returns on an annual basis.



All Funds Countywide Summary

Budget to Actuals

FY 21-22 Quarter 4 ending June 30, 2022

100%
Year Complete

REQUIREMENTS		Fiscal Year 20-21			Fiscal Year 21-22		
		Budget	Actual	%	Budget	Actual	%
001	General	30,838,942	25,996,999	84%	32,010,970	25,577,724	80%
002	General Roads	20,215,700	7,425,819	37%	15,327,170	7,334,115	48%
003	General Fund Stab.	2,006,000	-	0%	2,498,950	300,000	12%
004	Clerk Archived Records	13,420	9,085	68%	17,900	10,003	56%
005	RLED	5,243,180	3,211,483	61%	5,079,220	2,530,598	50%
007	Public Health	5,779,472	3,266,158	57%	8,862,109	3,295,085	37%
009	Child Support	279,730	225,196	81%	285,810	233,392	82%
020	Juvenile Crime Prev.	165,380	71,089	43%	229,030	29,313	13%
024	Community Corrections	4,683,800	2,479,478	53%	4,651,584	2,591,727	56%
027	Marine Patrol	383,950	249,612	65%	412,250	259,204	63%
033	Mental Health Grants	2,728,648	1,907,027	70%	2,694,200	2,260,864	84%
036	Building Codes	1,989,800	885,875	45%	2,086,510	849,980	41%
039	Fisheries	1,045,700	703,469	67%	1,076,280	718,693	67%
090	COVID	5,900,000	-	0%	7,800,000	1,625,719	21%
100	Capital Projects	23,996,274	7,344,008	31%	23,753,070	20,799,499	88%
102	Gen. Roads Eq Replace	794,770	701,724	88%	494,000	378,725	77%
105	Insurance Reserve	366,510	16,064	4%	370,840	27,318	7%
120	Land Corner Pres.	420,740	58,156	14%	423,970	57,648	14%
150	Fair & Expo	1,443,480	639,657	44%	1,540,740	893,672	58%
205	Child Custody Mediation & Drug I	52,660	31,963	61%	43,710	30,360	69%
206	Video Lottery Fund	428,300	345,995	81%	483,390	475,348	98%
209	Courthouse Security	181,670	76,520	42%	144,400	76,520	53%
225	Bike paths	122,690	55,689	45%	174,240	79,646	46%
230	Law Library	70,060	43,367	62%	66,370	21,654	33%
235	Animal Shelter Donations	377,420	35,472	9%	427,390	32,153	8%
240	Park & Land Acq. & Maint	929,820	55,284	6%	876,160	71,590	8%
300	Road District #1	3,628,810	3,628,460	100%	4,636,100	4,451,550	96%
305	State Timber Enforce.	1,033,080	140,790	14%	1,122,730	182,120	16%
325	Ind. Develop. Revolving	3,942,130	148,690	4%	3,259,720	7,022	0%
385	Westport Sewer Serv Dist	177,190	88,841	50%	250,860	134,353	54%
386	Westport Sewer Equip Rplc	113,910	80,116	70%	167,300	6,143	4%
395	4-H & Ext Ser Spec Dist	722,270	485,202	67%	728,250	421,005	58%
400	Debt Service Fund	1,652,470	1,453,114	88%	2,051,730	1,500,713	73%
405	Bond & UAL Reserve Fund	1,419,240	-	0%	1,487,940	-	0%
TOTAL REQUIREMENTS		123,147,216	61,860,404	50%	125,534,893	77,263,456	62%

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

A \$100k budgeted for NC Busienss Park Development under the Industrial Development Fund, no work was done here.

B \$151k ARPA funds were transferred to the Westport Sewer Equipment Replacement fund; work was not completed in the 21-22 FY and therefore these funds will be moved into the fiscal year 22-23