

*Prepared for the Clatsop County Board of Commissioners*



# **Fiscal Year 2021-2022**

## **Quarter Two Financial Report**

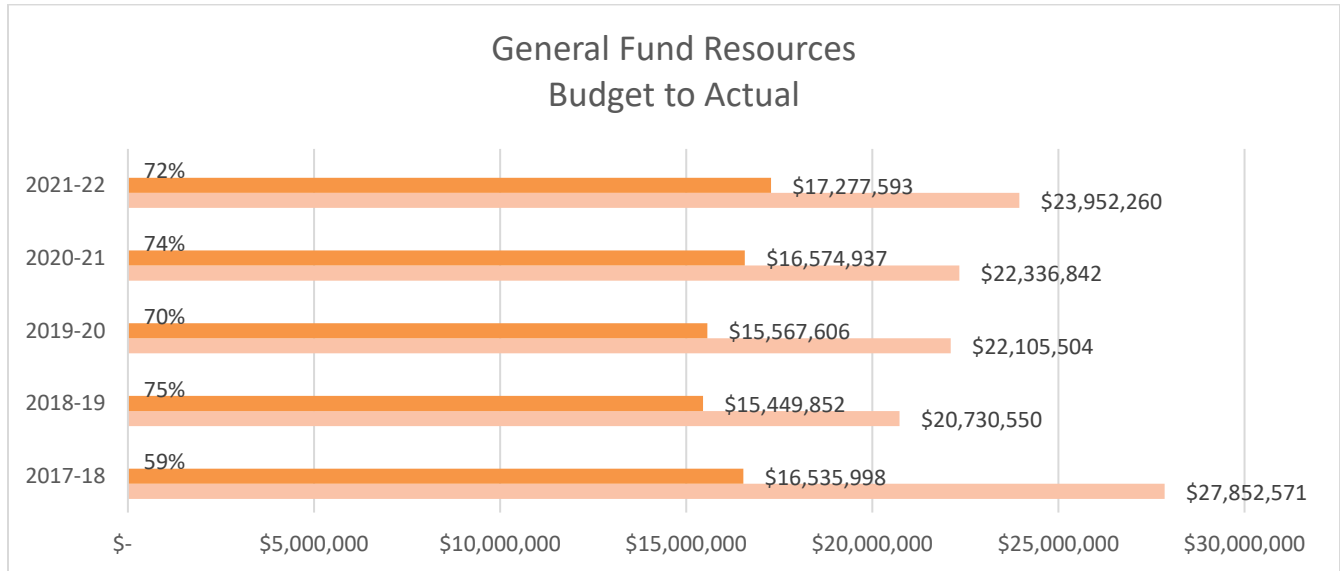
**October – December**

**Prepared by: Jennifer Carlson, Budget & Finance Manager**

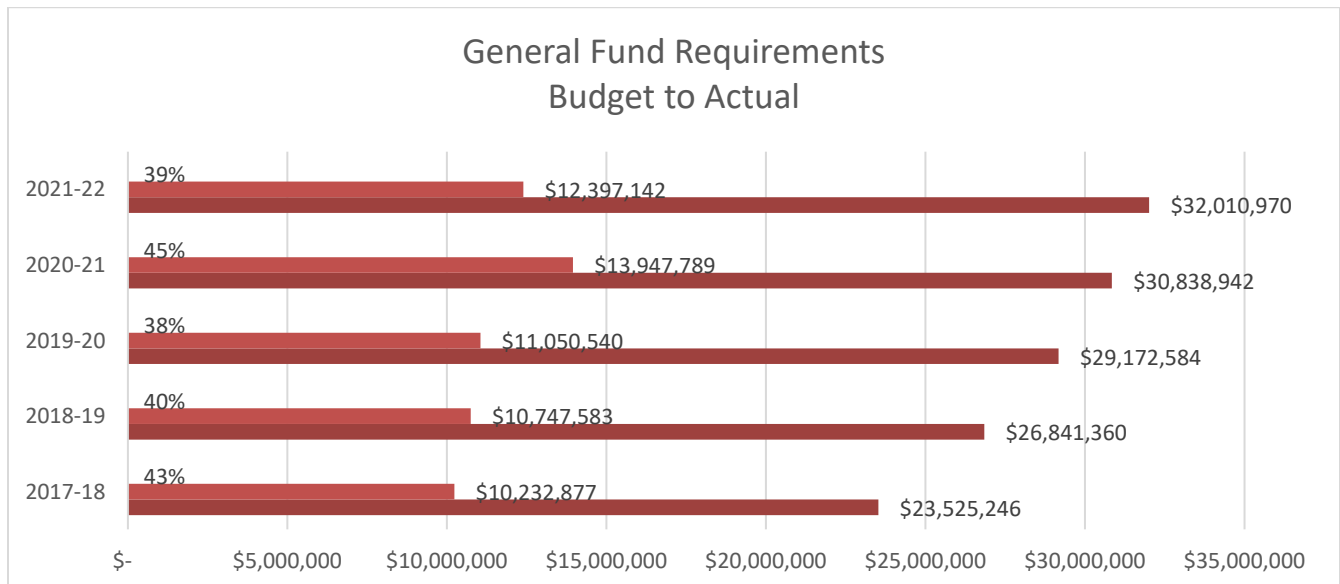
**February 9, 2022**

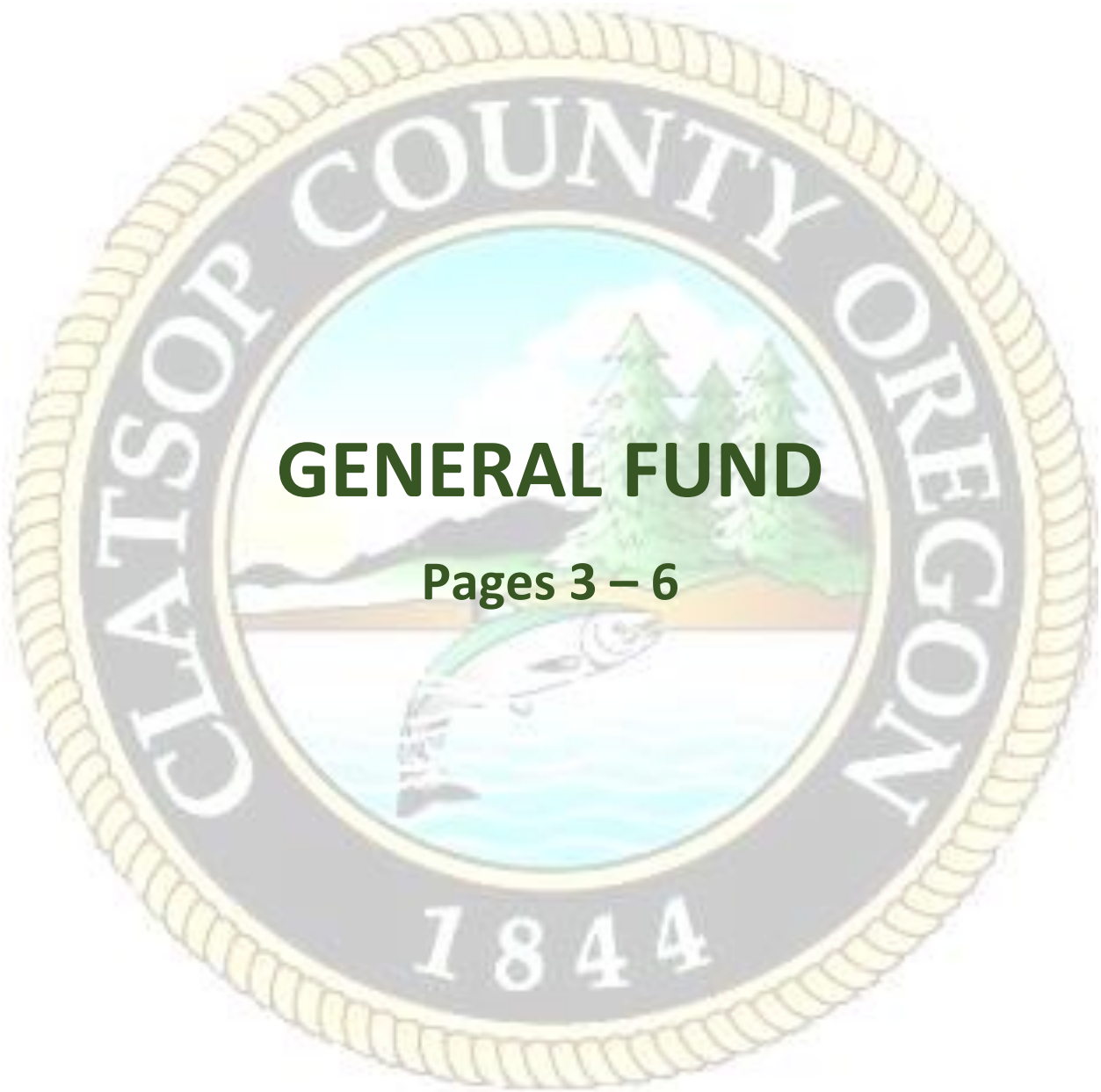
## General Fund

Revenue year to date (YTD) in the General Fund is \$17.2 million or 72% of budget, compared to \$16.5 million or 74% of the budget last year.



Expenses YTD are \$12.3 million and 39% of budget compared to \$13.9 million and 45% of budget last year.





# **GENERAL FUND**

**Pages 3 – 6**



# General Fund Summary

## Budget to Actuals Report

FY 21-22 Quarter 2 ending December 31, 2021

50%  
Year Complete

### RESOURCES

	Fiscal Year 20-21			Fiscal Year 21-22		
	Budget	Actual	%	Budget	Actual	%
Property Taxes- Current	9,535,630	9,065,044	95%	9,929,940	9,781,274	99%
Property Taxes- Prior	240,000	237,452	99%	240,000	127,949	53%
Other Taxes	252,000	296,135	118%	253,500	281,576	111%
License & Permits	935,000	816,077	87%	1,515,000	1,339,096	88%
Fines/Forfeit/ Penalties	28,400	6,609	23%	20,300	12,606	62%
Use of Money/ Property	210,900	67,025	32%	126,750	37,386	29%
Intergov. State Revenue	4,634,290	3,340,394	72%	4,785,930	3,127,847	65%
COVID Funding	109,500	473,880	433%	-	-	-
Intergov. Federal Revenue	357,101	55,065	15%	298,250	38,674	13%
Intergov. Other Revenue	3,529,680	653,710	19%	3,333,720	893,354	27%
Charge for Services	825,310	459,627	56%	807,760	443,595	55%
Other Revenue	1,305,390	890,556	68%	1,418,210	704,340	50%
Transfers In	373,640	197,720	53%	1,222,900	489,898	40%
<b>TOTAL RESOURCES</b>	<b>22,336,841</b>	<b>16,559,294</b>	<b>74%</b>	<b>23,952,260</b>	<b>17,277,593</b>	<b>72%</b>

### REQUIREMENTS

	Fiscal Year 20-21			Fiscal Year 21-22		
	Budget	Actual	%	Budget	Actual	%
Personnel Services	19,263,350	8,972,570	47%	21,050,980	9,430,860	45%
Materials & Services	4,379,935	1,810,991	41%	5,070,170	1,871,526	37%
Special Payments	450,767	220,523	49%	378,750	69,123	18%
Transfers Out	4,068,700	2,943,705	72%	2,633,850	1,025,633	39%
Contingencies	2,676,190	-	0%	2,877,220	-	0%
<b>TOTAL REQUIREMENTS</b>	<b>30,838,942</b>	<b>13,947,789</b>	<b>45%</b>	<b>32,010,970</b>	<b>12,397,142</b>	<b>39%</b>

### 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	12,114,779	88%
Resources over Requirements	(8,502,101)	2,611,505		(8,058,710)	4,880,451	
<b>TOTAL FUND BALANCE</b>	<b>5,664,099</b>	<b>17,205,525</b>	<b>304%</b>	<b>5,759,550</b>	<b>16,995,230</b>	<b>295%</b>

**A** \$200k of unexpended budget is for public road and drainage improvements.

**B** \$350k of the budgeted transfers in are from American Rescue Monies Fund for Public Health. These monies have been transferred directly to Public Health for transparency purposes.

**C** The budgeted Beginning Fund Balance for the 21-22 fiscal year should have been \$11,818,260 (vs. \$13,818,260). During budget preparation, the general fund stabilization amount of \$2M was erroneously included in the beginning balance amount.



# General Fund Org. Unit Summary

## Budget to Actuals

### FY 21-22 Quarter 2 ending December 31, 2021

50%  
Year Complete

RESOURCES	Fiscal Year 20-21			Fiscal Year 21-22			
	Budget	Actual	%	Budget	Actual	%	
0000 Discretionary Revenue	14,522,347	13,704,406	94%	15,760,790	13,806,120	88%	
1100 Board of Commissioners	-	-	-	-	121	-	
1105 Board of Property Tax Appeals	700	735		700	210	30%	
1110 County Tourism	76,100	118,583	156%	215,700	203,537	94%	
1120 County Manager	-	60	-	-	590	-	
1125 Human Resources	2,900	750	26%	2,900	750	26%	
1150 Assessment & Taxation	332,600	144,360	43%	334,750	127,101	38%	
1155 Property Management	20,750	649	3%	20,700	25	0%	
1300 County Counsel	-	-	-	100	-	0%	
1350 Clerk- Admin & Elections	59,804	47,943	80%	16,500	15,367	93%	A
1355 Clerk Recordings	291,350	240,163	82%	290,880	234,337	81%	
1625 Budget & Finance	-	47	-	-	463	-	
1650 Information Systems	8,100	7,322	90%	14,100	7,668	54%	
1790 Building & Grounds	15,900	9,150	58%	6,750	7,971	118%	
1795 Park Maintenance	137,750	79,559	58%	142,550	86,575	61%	
1940 Surveyor	108,200	66,112	61%	131,110	46,162	35%	
1990 Dues & Special Assessments	154,160	91,192	59%	169,160	117,568	70%	
2160 District Attorney	224,990	27,511	12%	194,210	51,904	27%	
2180 Medical Examiner	-	-	-	-	-	-	
2190 Sheriff Support Division	425,560	140,158	33%	358,240	138,617	39%	
2200 Sheriff Enforcement Division	2,928,850	729,466	25%	2,987,140	820,092	27%	
2300 Sheriff Corrections Division	970,630	335,428	35%	1,126,870	715,671	64%	
2325 Jail Medical	7,000	5,132	73%	7,000	4,622	66%	
2340 Juvenile Department	1,500	1,068	71%	81,960	28,303	35%	B
2700 Planning Division	347,860	186,846	54%	471,640	443,959	94%	C
2710 Code Compliance	1,100	-	0%	600	-	0%	
2750 Emergency Management	199,911	20,065	10%	126,840	33,968	27%	
2800 Animal Control Division	104,500	40,970	39%	96,790	42,081	43%	
9800 Transfers From Other Funds	1,394,280	577,210	41%	1,394,280	343,813	25%	
TOTAL RESOURCES	22,336,842	16,574,883	74%	23,952,260	17,277,594	72%	

**A** Clerk and Elections has received over 100% of budgeted election fee revenue YTD.

**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 5.

**C** Received entire amount of budgeted transfer from Video Lottery. For the 22/23 budget staff will be working with the state for more accurate revenue forecasting of video lottery money.



# General Fund-001 Org. Unit Summary

Budget to Actuals

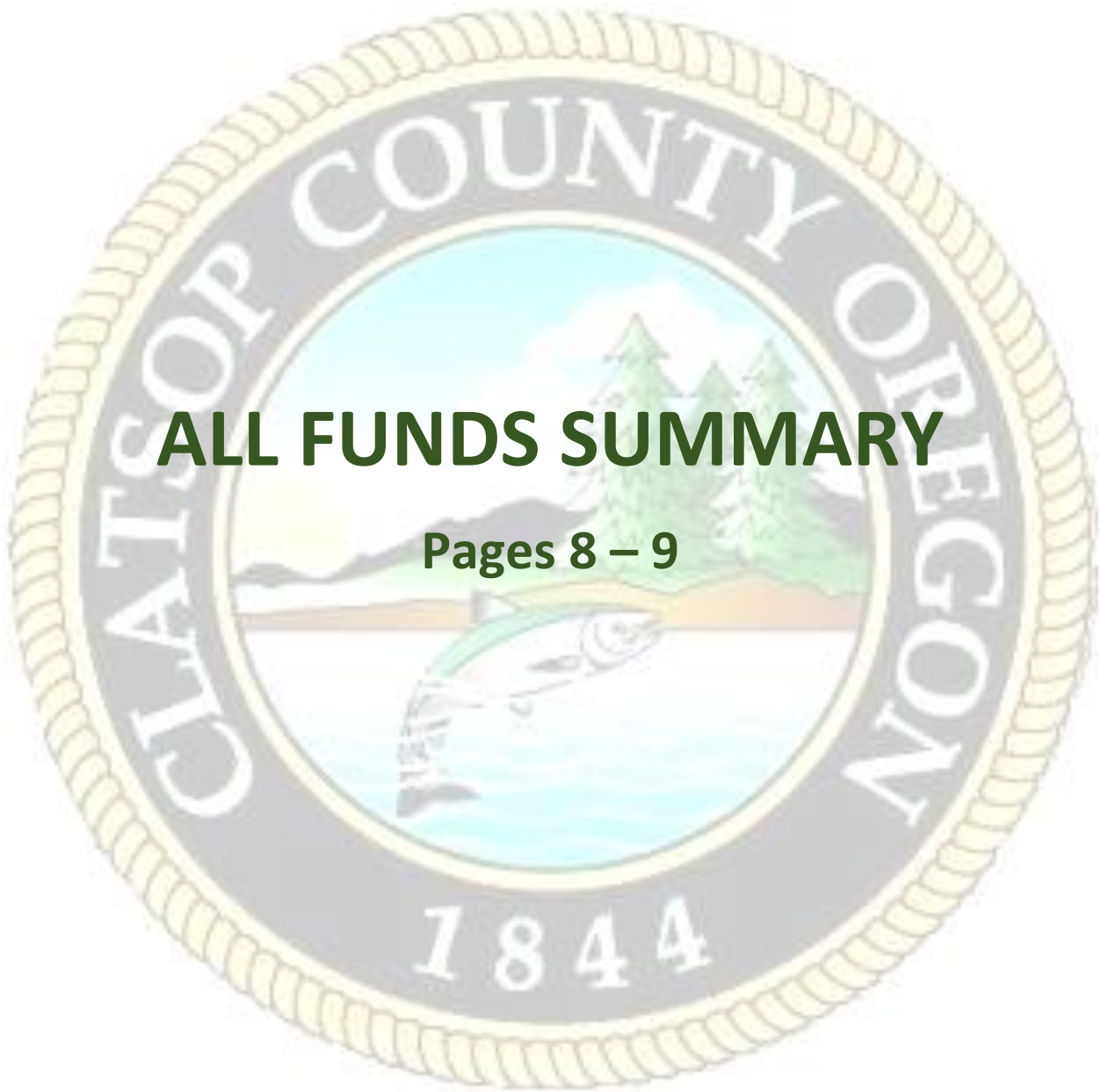
FY 21-22 Quarter 2 ending December 31, 2021

50%  
Year Complete

REQUIREMENTS	Fiscal Year 20-21			Fiscal Year 21-22		
	Budget	Actual	%	Budget	Actual	%
0000 Discretionary Revenue	-	(891)	-	-	7,240	-
1100 Board of Commissioners	176,930	51,601	29%	148,660	62,949	42%
1105 Board of Property Tax Appeals	37,710	17,474	46%	39,000	19,448	50%
1110 County Tourism	165,060	35,504	22%	521,900	111,303	21%
1120 County Manager	797,740	368,633	46%	1,090,630	467,081	43%
1125 Human Resources	417,980	183,543	44%	550,110	201,970	37% <b>A</b>
1150 Assessment & Taxation	1,766,080	879,469	50%	1,815,720	871,817	48%
1155 Property Management	70,280	31,923	45%	76,840	29,855	39%
1300 County Counsel	237,010	105,145	44%	242,760	128,450	53%
1350 Clerk- Admin & Elections	476,034	233,775	49%	475,490	191,580	40%
1355 Clerk Recordings	198,870	95,263	48%	201,230	102,862	51%
1625 Budget & Finance	621,890	275,904	44%	618,320	273,872	44%
1650 Information Systems	1,176,600	581,883	49%	1,494,830	654,516	44%
1790 Building & Grounds	1,194,220	560,664	47%	1,246,900	540,253	43%
1795 Park Maintenance	258,570	125,303	48%	366,680	149,107	41%
1940 Surveyor	243,910	117,337	48%	261,550	125,534	48%
1990 Dues & Special Assessments	907,707	522,634	58%	845,710	394,686	47%
2160 District Attorney	2,069,290	970,273	47%	2,107,860	928,343	44%
2180 Medical Examiner	132,930	36,542	27%	181,310	79,828	44%
2190 Sheriff Support Division	743,910	343,382	46%	757,940	397,717	52%
2200 Sheriff Enforcement Division	4,653,520	2,120,080	46%	4,824,080	2,294,180	48%
2300 Sheriff Corrections Division	4,477,340	1,969,858	44%	5,220,630	1,926,622	37%
2325 Jail Medical	505,210	176,886	35%	511,810	232,717	45%
2340 Juvenile Department	822,860	385,283	47%	929,430	416,682	45%
2700 Planning Division	606,590	242,983	40%	758,670	309,838	41%
2710 Code Compliance	276,420	128,179	46%	311,090	138,960	45%
2750 Emergency Management	556,661	223,622	40%	456,840	148,255	32% <b>B</b>
2800 Animal Control Division	502,730	221,833	44%	535,910	238,596	45%
9700 General Fund Stabilization	2,000,000	2,000,000	100%	-	-	-
9800 Transfers to Other Funds	2,068,700	943,705	46%	2,536,850	952,883	38%
9900 Approp. For Contingency	2,676,190	-	0%	2,882,220	-	0%
TOTAL REQUIREMENTS	30,838,942	13,947,789	45%	32,010,970	12,397,142	39%

**A** Human Resources budgeted for a HR Analyst which is currently a vacant position.

**B** Emergency Management Coordinator position vacant.



# **ALL FUNDS SUMMARY**

**Pages 8 – 9**





# All Funds Countywide Summary

## Budget to Actuals

### FY 21-22 Quarter 2 ending December 31, 2021

50%  
Year Complete

RESOURCES (Excluding Beginning Balance)		Fiscal Year 20-21			Fiscal Year 21-22			
		Budget	Actual	%	Budget	Actual	%	
001	General	22,336,842	16,574,937	74%	23,952,260	17,277,593	72%	
002	General Roads	13,923,540	2,701,676	19%	10,594,190	6,486,401	61%	A
003	General Fund Stab.	2,006,000	2,008,261	100%	328,270	5,132	2%	
004	Clerk Archived Records	9,080	6,434	71%	10,080	5,585	55%	
005	RLED	2,496,940	2,286,519	92%	2,681,780	2,259,588	84%	
007	Public Health	5,169,912	2,289,241	44%	7,765,844	1,974,404	25%	B
009	Child Support	233,850	101,360	43%	239,990	102,535	43%	
020	Juvenile Crime Prev.	115,760	19,517	17%	30,000	432	1%	C
024	Community Corrections	2,493,380	1,278,151	51%	2,458,034	519,529	21%	D
027	Marine Patrol	274,600	164,307	60%	277,780	109,103	39%	
033	Mental Health Grants	2,582,678	1,049,030	41%	1,945,030	1,065,281	55%	
036	Building Codes	790,340	480,561	61%	778,250	408,443	52%	
039	Fisheries	785,700	208,855	27%	770,330	275,123	36%	
090	COVID	5,900,000	-	0%	3,900,000	8,653	0%	E
100	Capital Projects	5,409,044	2,030,778	38%	3,895,480	1,727,022	44%	
102	Gen. Roads Eq Replace	631,530	332,299	53%	328,330	245,761	75%	
105	Insurance Reserve	6,500	43,613	671%	2,800	103,291	3689%	
120	Land Corner Pres.	87,690	61,245	70%	83,940	53,219	63%	
150	Fair & Expo	727,390	470,439	65%	919,290	817,474	89%	
205	Child Custody Mediation &	32,860	33,287	101%	33,080	34,628	105%	
206	Video Lottery Fund	333,600	256,646	77%	353,500	250,931	71%	
209	Courthouse Security	44,500	24,727	56%	50,000	25,021	50%	
225	Bike paths	38,530	13,767	36%	36,270	15,294	42%	
230	Law Library	46,130	34,260	74%	45,830	46,420	101%	
235	Animal Shelter Donations	40,700	57,345	141%	36,100	15,152	42%	
240	Park & Land Acq. & Maint	18,000	4,147	23%	8,000	1,232	15%	
300	Road District #1	3,433,260	3,215,044	94%	3,759,740	3,189,318	85%	
305	State Timber Enforce.	163,010	125,220	77%	172,400	112,371	65%	
325	Ind. Develop. Revolving	533,200	15,408	3%	35,000	6,126	18%	
385	Westport Sewer Serv Dist	106,100	48,870	46%	146,850	45,328	31%	
386	Westport Sewer Equip Rplc	88,600	66,947	76%	4,400	3,041	69%	
395	4-H & Ext Ser Spec Dist	430,790	389,814	90%	458,850	397,191	87%	
400	Debt Service Fund	1,456,600	1,431,892	98%	1,504,050	1,412,727	94%	
405	Bond & UAL Reserve Fund	312,000	154,490	50%	307,000	226,768	74%	
TOTAL RESOURCES		73,058,656	37,979,088	52%	67,912,748	39,226,118	58%	

- A** General Roads Fund has received 100% of budgeted revenues from the Road District (\$979k); Budgeted \$805k in St. Fas. Conv. monies and received \$1.6M YTD (\$655k of this is deferred revenue from prior fiscal year).
- B** Public Health has \$3M budgeted for FEMA monies and other grants that are reimbursed after expended.
- C** Juvenile Crime Prevention revenues not yet received- Quarter one anticipated to receive in February.
- D** Community Corrections Act Reimbursement monies received YTD \$420k for one quarter. New biennium IGA for 2021-2023 has been approved by BOCC and has now been sent to the State. Next quarter you will see the second quarter and third quarter revenues.
- E** Revenue received is the interest earned on balance in the LGIP; \$3.9M ARPA Funding anticipated to be received in May.





# All Funds Countywide Summary

## Budget to Actuals

### FY 21-22 Quarter 2 ending December 31, 2021

**50%**  
**Year Complete**

REQUIREMENTS		Fiscal Year 20-21			Fiscal Year 21-22		
		Budget	Actual	%	Budget	Actual	%
001	General	30,838,942	13,947,789	45%	32,010,970	12,397,142	39%
002	General Roads	20,215,700	3,840,476	19%	15,327,170	3,901,046	25%
003	General Fund Stab.	2,006,000	-	0%	2,498,950	225,000	9%
004	Clerk Archived Records	13,420	4,650	35%	17,900	3,100	17%
005	RLED	5,243,180	929,345	18%	5,079,220	1,003,934	20%
007	Public Health	5,779,472	1,604,690	28%	8,410,914	1,478,344	18%
009	Child Support	279,730	120,451	43%	285,810	118,619	42%
020	Juvenile Crime Prev.	165,380	31,631	19%	229,030	13,564	6%
024	Community Corrections	4,683,800	1,062,193	23%	4,651,584	1,254,183	27%
027	Marine Patrol	383,950	128,944	34%	412,250	133,686	32%
033	Mental Health Grants	2,728,648	1,045,655	38%	2,352,720	1,079,830	46%
036	Building Codes	1,989,800	476,309	24%	2,086,510	434,372	21%
039	Fisheries	1,045,700	359,124	34%	1,076,280	368,220	34%
090	COVID	5,900,000	-	0%	7,800,000	1,048,135	13%
100	Capital Projects	23,996,274	1,933,945	8%	23,753,070	8,499,683	36%
102	Gen. Roads Eq Replace	794,770	236,708	30%	494,000	108,500	22%
105	Insurance Reserve	366,510	2,749	1%	370,840	11,270	3%
120	Land Corner Pres.	420,740	31,206	7%	423,970	28,928	7%
150	Fair & Expo	1,443,480	369,527	26%	1,540,740	553,343	36%
205	Child Custody Mediation & Drug	52,660	15,493	29%	43,710	16,488	38%
206	Video Lottery Fund	428,300	184,156	43%	483,390	433,510	90%
209	Courthouse Security	181,670	38,410	21%	144,400	39,260	27%
225	Bike paths	122,690	55,314	45%	174,240	800	0%
230	Law Library	70,060	23,617	34%	66,370	12,092	18%
235	Animal Shelter Donations	377,420	13,994	4%	427,390	11,703	3%
240	Park & Land Acq. & Maint	929,820	28,447	3%	876,160	42,940	5%
300	Road District #1	3,628,810	1,037,375	29%	4,636,100	4,049,100	87%
305	State Timber Enforce.	1,033,080	96,743	9%	1,122,730	126,948	11%
325	Ind. Develop. Revolving	3,942,130	95,319	2%	3,259,720	3,199	0%
385	Westport Sewer Serv Dist	177,190	42,091	24%	231,860	50,057	22%
386	Westport Sewer Equip Rplc	113,910	76,429	67%	16,300	400	2%
395	4-H & Ext Ser Spec Dist	722,270	138,153	19%	728,250	140,335	19%
400	Debt Service Fund	1,652,470	641,464	39%	2,051,730	630,864	31%
405	Bond & UAL Reserve Fund	1,419,240	-	0%	1,487,940	-	0%
TOTAL REQUIREMENTS		123,147,216	28,612,399	23%	124,572,218	38,218,596	31%

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