

Prepared for the Clatsop County Board of Commissioners



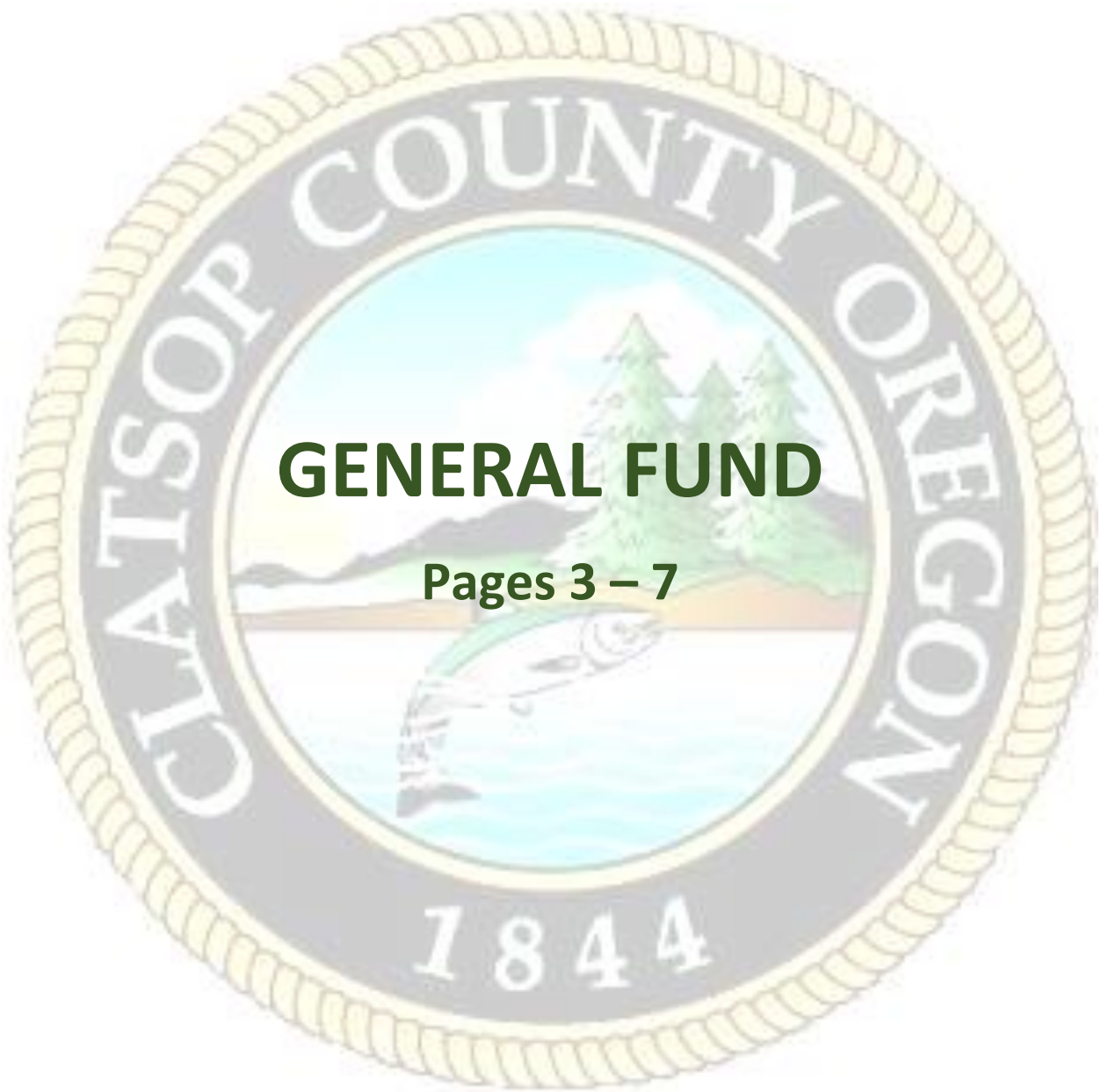
Fiscal Year 2021-2022

Quarter Three Financial Report

January- March

Prepared by: Jennifer Carlson, Budget & Finance Manager

May 11, 2022



GENERAL FUND

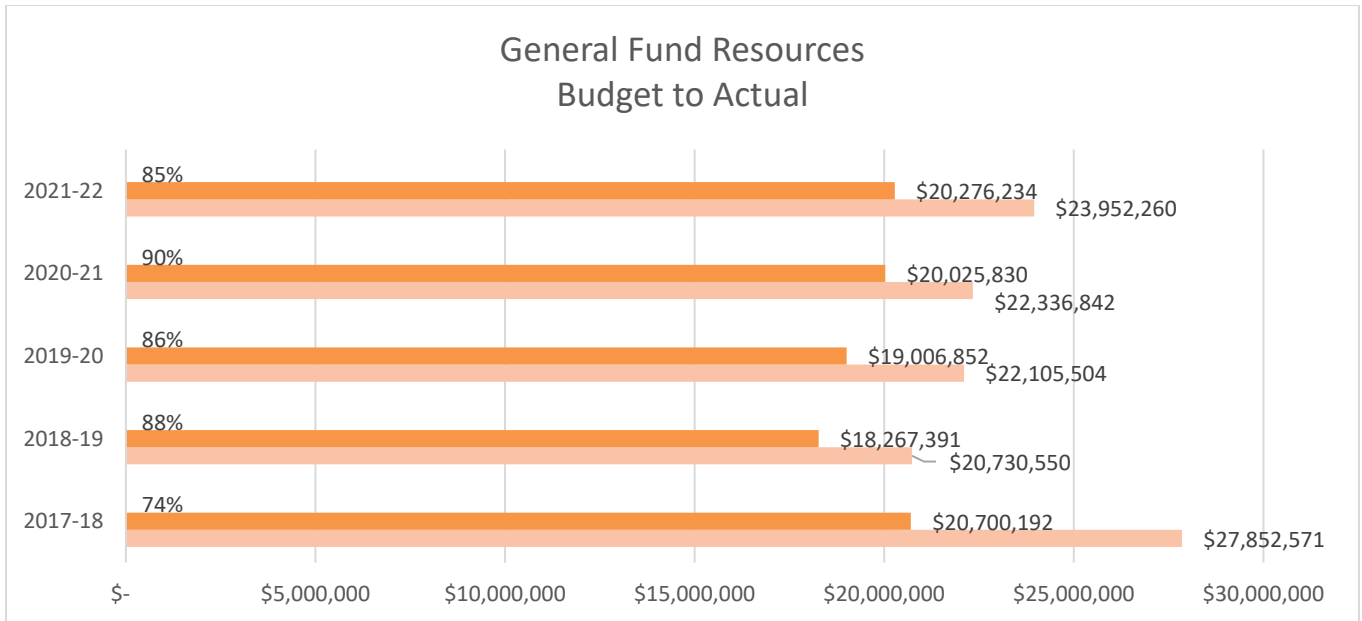
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Clatsop County Financial Highlights

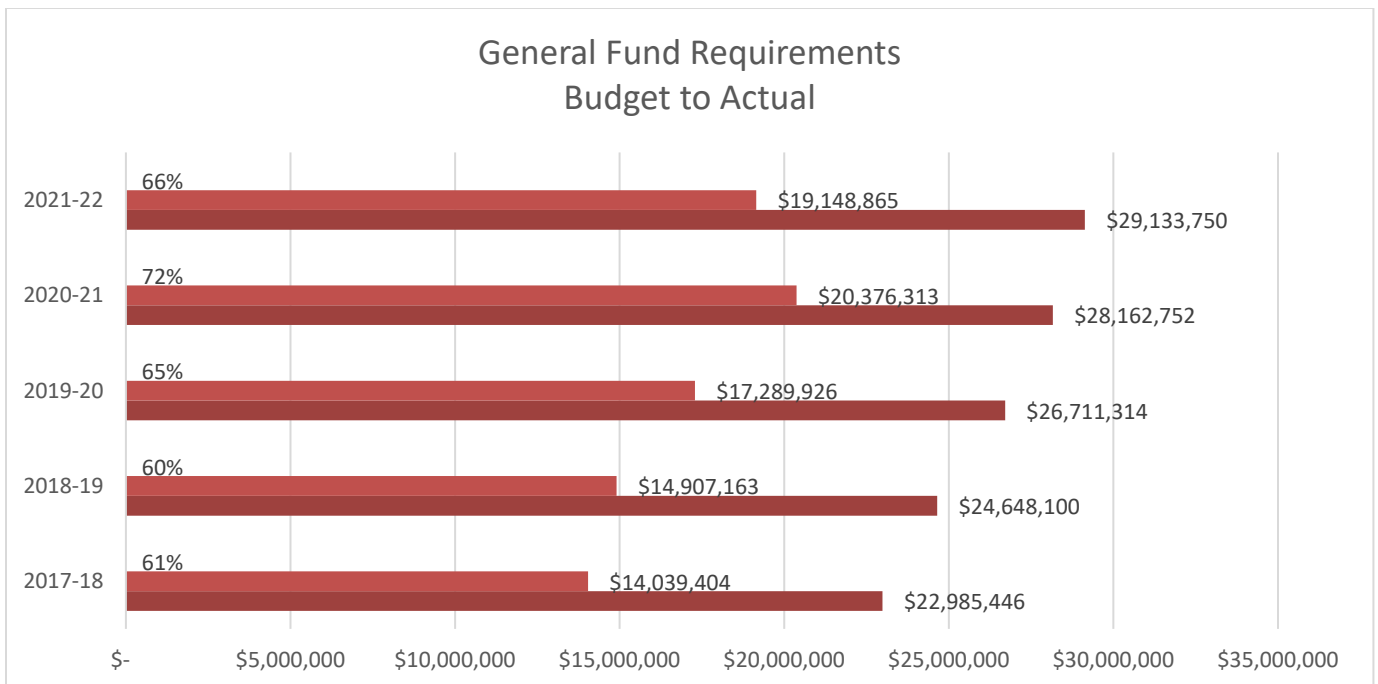
- ❖ **Overall, General Fund resources and expenditures year-to-date are on target with the budget.**
- ❖ **General Fund Ending Fund Balance for FY 21-22 is projected to be within BOCC policies.**
- ❖ **Other Special Funds resources and expenditures year-to-date are on target with budgets.**
- ❖ **Staff will continue to monitor spending in order to remain in compliance with Budget Law.**

General Fund:

Revenue year to date (YTD) in the General Fund is \$20.3 million or 85% of budget, compared to \$20.0 million or 90% of the budget last year.



Expenses YTD are \$19.1 million and 66% of budget compared to \$20.3 million and 72% of budget last year.





General Fund Summary

Budget to Actuals Report

FY 21-22 Quarter 3 ending March 31, 2022

75%
Year Complete

RESOURCES

	Fiscal Year 20-21			Fiscal Year 21-22		
	Budget	Actual	%	Budget	Actual	%
Property Taxes- Current	9,535,630	9,274,521	97%	9,929,940	9,994,208	101%
Property Taxes- Prior	240,000	261,660	109%	240,000	155,866	65%
Other Taxes	252,000	314,255	125%	253,500	283,654	112%
License & Permits	935,000	1,182,725	126%	1,515,000	1,669,181	110%
Fines/Forfeit/ Penalties	28,400	13,001	46%	20,300	17,521	86%
Use of Money/ Property	210,900	98,895	47%	126,750	40,973	32%
Intergov. State Revenue	4,634,290	4,376,405	94%	4,785,930	4,352,142	91%
COVID Funding	109,500	473,880	433%	-	-	-
Intergov. Federal Revenue	357,101	119,435	33%	298,250	89,595	30%
Intergov. Other Revenue	3,529,680	1,752,161	50%	3,333,720	1,643,781	49%
Charge for Services	825,310	757,154	92%	807,760	753,284	93%
Other Revenue	1,305,390	1,004,174	77%	1,418,210	786,133	55%
Transfers In	373,640	346,780	93%	1,222,900	489,898	40%
TOTAL RESOURCES	22,336,841	19,975,048	89%	23,952,260	20,276,235	85%

REQUIREMENTS

	Fiscal Year 20-21			Fiscal Year 21-22		
	Budget	Actual	%	Budget	Actual	%
Personnel Services	19,263,350	11,986,646	62%	21,050,980	14,186,180	67%
Materials & Services	4,379,935	2,807,812	64%	5,070,170	2,902,351	57%
Special Payments	450,767	239,695	53%	378,750	77,504	20% A
Transfers Out	4,068,700	3,809,873	94%	2,633,850	1,982,829	75%
Contingencies	2,676,190	-	0%	2,877,220	-	0%
TOTAL REQUIREMENTS	30,838,942	18,844,026	61%	32,010,970	19,148,865	60%

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% B
Resources over Requirements	(8,502,101)	1,131,022		(8,058,710)	1,127,370	
TOTAL FUND BALANCE	5,664,099	15,725,041	278%	5,759,550	13,242,149	230%

A \$200k of unexpended budget is for public road and drainage improvements; Public Works does not anticipate spending what was budgeted in the current FY.

B 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 3 ending March 31, 2022

75%
Year Complete

RESOURCES	Fiscal Year 20-21			Fiscal Year 21-22			
	Budget	Actual	%	Budget	Actual	%	
0000 Discretionary Revenue	14,522,347	14,379,961	99%	15,760,790	14,408,522	91%	
1100 Board of Commissioners	-	-	-	-	121	-	
1105 Board of Property Tax Appeals	700	735		700	210	30%	
1110 County Tourism	76,100	177,307	233%	215,700	250,042	116%	A
1120 County Manager	-	60	-	-	590	-	
1125 Human Resources	2,900	1,860	64%	2,900	750	26%	
1150 Assessment & Taxation	332,600	224,260	67%	334,750	220,602	66%	
1155 Property Management	20,750	649	3%	20,700	202	1%	
1300 County Counsel	-	-	-	100	258	258%	
1350 Clerk- Admin & Elections	59,804	55,499	93%	16,500	35,982	218%	B
1355 Clerk Recordings	291,350	359,750	123%	290,880	323,337	111%	C
1625 Budget & Finance	-	48	-	-	463	-	
1650 Information Systems	8,100	10,386	128%	14,100	10,600	75%	
1790 Building & Grounds	15,900	13,771	87%	6,750	10,221	151%	
1795 Park Maintenance	137,750	100,614	73%	142,550	95,539	67%	
1940 Surveyor	108,200	88,009	81%	131,110	89,229	68%	
1990 Dues & Special Assessments	154,160	134,685	87%	169,160	160,341	95%	D
2160 District Attorney	224,990	122,665	55%	194,210	101,403	52%	
2180 Medical Examiner	-	-	-	-	-	-	
2190 Sheriff Support Division	425,560	244,973	58%	358,240	223,219	62%	
2200 Sheriff Enforcement Division	2,928,850	1,403,333	48%	2,987,140	1,519,387	51%	
2300 Sheriff Corrections Division	970,630	822,314	85%	1,126,870	835,317	74%	
2325 Jail Medical	7,000	8,598	123%	7,000	6,057	87%	
2340 Juvenile Department	1,500	1,218	81%	81,960	62,298	76%	
2700 Planning Division	347,860	33,963	10%	471,640	470,079	100%	E
2710 Code Compliance	1,100	-	0%	600	-	0%	
2750 Emergency Management	199,911	30,065	15%	126,840	82,522	65%	
2800 Animal Control Division	104,500	66,047	63%	96,790	67,936	70%	
9800 Transfers From Other Funds	1,394,280	1,394,280	100%	1,394,280	1,301,009	93%	
TOTAL RESOURCES	22,336,842	19,675,048	88%	23,952,260	20,276,234	85%	

A Room tax collected YTD is \$32k above \$215k budget; STR application fees received \$2k above \$500 budget.

B Clerk and Elections has collected \$31k in election fees (\$12k budgeted).

C Recording fees up \$30k from budgeted \$245k.

D Room tax collected YTD is \$15k above budgeted amount of \$60k.

E 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

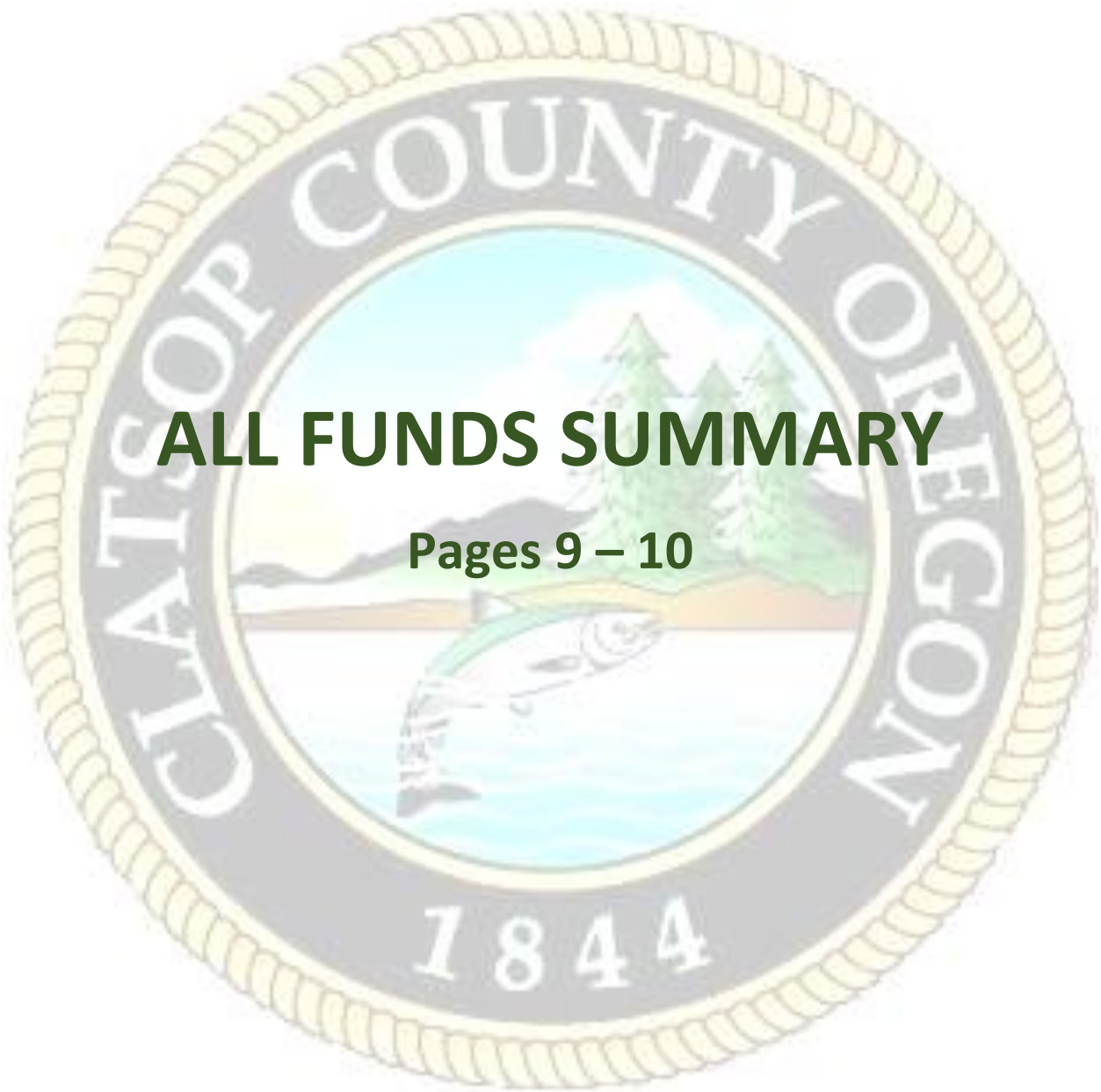
FY 21-22 Quarter 3 ending March 31, 2022

75 %
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	67,871	38%	148,660	81,605	55%
1105 Board of Property Tax Appeals	37,710	23,478	62%	39,000	29,034	74%
1110 County Tourism	165,060	135,290	82%	521,900	225,602	43%
1120 County Manager	797,740	529,531	66%	1,090,630	704,487	65%
1125 Human Resources	417,980	274,868	66%	550,110	342,261	62%
1150 Assessment & Taxation	1,766,080	1,173,908	66%	1,815,720	1,287,646	71%
1155 Property Management	70,280	42,127	60%	76,840	41,981	55%
1300 County Counsel	237,010	140,572	59%	242,760	186,988	77% A
1350 Clerk- Admin & Elections	476,034	288,054	61%	475,490	288,666	61%
1355 Clerk Recordings	198,870	130,985	66%	201,230	151,243	75%
1625 Budget & Finance	621,890	374,097	60%	618,320	420,869	68%
1650 Information Systems	1,176,600	786,338	67%	1,494,830	1,029,597	69%
1790 Building & Grounds	1,194,220	801,297	67%	1,246,900	841,810	68%
1795 Park Maintenance	258,570	164,057	63%	366,680	224,068	61%
1940 Surveyor	243,910	157,570	65%	261,550	191,180	73%
1990 Dues & Special Assessments	907,707	599,065	66%	845,710	466,813	55%
2160 District Attorney	2,069,290	1,293,091	62%	2,107,860	1,388,083	66%
2180 Medical Examiner	132,930	58,768	44%	181,310	122,887	68%
2190 Sheriff Support Division	743,910	459,751	62%	757,940	582,828	77% B
2200 Sheriff Enforcement Division	4,653,520	2,926,718	63%	4,824,080	3,434,430	71%
2300 Sheriff Corrections Division	4,477,340	2,678,985	60%	5,220,630	2,966,241	57%
2325 Jail Medical	505,210	261,920	52%	511,810	346,142	68%
2340 Juvenile Department	822,860	537,722	65%	929,430	629,043	68%
2700 Planning Division	606,590	330,644	55%	758,670	474,735	63%
2710 Code Compliance	276,420	179,286	65%	311,090	208,598	67%
2750 Emergency Management	556,661	314,369	56%	456,840	212,381	46%
2800 Animal Control Division	502,730	304,683	61%	535,910	359,569	67%
9700 General Fund Stabilization	2,000,000	2,000,000	100%	-	-	-
9800 Transfers to Other Funds	2,068,700	1,809,873	87%	2,536,850	1,910,079	75%
9900 Approp. For Contingency	2,676,190	-	0%	2,882,220	-	0%
TOTAL REQUIREMENTS	30,838,942	18,844,026	61%	32,010,970	19,148,865	60%

A Outside legal services currently at 77% of budgeted amount. Staff will continue to monitor to remain in compliance with budget law.

B Purchase of a CHL Printer, budgeted in Special Projects Fund but due to cost being below the \$5,000 threshold was necessary to make the purchase in the Sheriff's department budget. Staff will continue to monitor expenses to remain in compliance with budget law.



ALL FUNDS SUMMARY

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All Funds Countywide Summary

Budget to Actuals

FY 21-22 Quarter 3 ending March 31, 2022

75%
Year Complete

RESOURCES (Excluding Beginning Balance)		Fiscal Year 20-21			Fiscal Year 21-22			
		Budget	Actual	%	Budget	Actual	%	
001	General	22,336,842	19,975,048	89%	23,952,260	20,276,234	85%	
002	General Roads	13,923,540	6,541,526	47%	10,594,190	8,512,040	80%	
003	General Fund Stab.	2,006,000	2,169,413	108%	328,270	5,566	2%	A
004	Clerk Archived Records	9,080	9,380	103%	10,080	7,730	77%	
005	RLED	2,496,940	2,561,033	103%	2,681,780	2,536,762	95%	
007	Public Health	5,169,912	3,135,456	61%	7,765,844	2,405,353	31%	
009	Child Support	233,850	149,105	64%	239,990	164,675	69%	
020	Juvenile Crime Prev.	115,760	43,144	37%	30,000	11,464	38%	
024	Community Corrections	2,493,380	1,909,331	77%	2,458,034	1,685,767	69%	
027	Marine Patrol	274,600	213,956	78%	277,780	109,178	39%	
033	Mental Health Grants	2,582,678	1,170,388	45%	1,945,030	1,737,388	89%	
036	Building Codes	790,340	677,390	86%	778,250	612,195	79%	
039	Fisheries	785,700	422,792	54%	770,330	445,228	58%	
090	COVID	5,900,000	-	0%	3,900,000	10,616	0%	B
100	Capital Projects	5,409,044	2,975,255	55%	3,895,480	3,402,934	87%	
102	Gen. Roads Eq Replace	631,530	500,769	79%	328,330	245,874	75%	
105	Insurance Reserve	6,500	44,239	681%	2,800	103,604	3700%	C
120	Land Corner Pres.	87,690	89,574	102%	83,940	73,525	88%	
150	Fair & Expo	727,390	498,379	69%	919,290	871,707	95%	
205	Child Custody Mediation &	32,860	33,364	102%	33,080	34,661	105%	
206	Video Lottery Fund	333,600	415,851	125%	353,500	372,530	105%	
209	Courthouse Security	44,500	33,457	75%	50,000	37,239	74%	
225	Bike paths	38,530	22,809	59%	36,270	25,334	70%	
230	Law Library	46,130	34,308	74%	45,830	46,451	101%	
235	Animal Shelter Donations	40,700	65,090	160%	36,100	23,365	65%	
240	Park & Land Acq. & Maint	18,000	5,625	31%	8,000	6,453	81%	
300	Road District #1	3,433,260	3,595,543	105%	3,759,740	3,577,727	95%	
305	State Timber Enforce.	163,010	169,935	104%	172,400	154,950	90%	
325	Ind. Develop. Revolving	533,200	20,869	4%	35,000	16,956	48%	
385	Westport Sewer Serv Dist	106,100	75,008	71%	146,850	94,052	64%	
386	Westport Sewer Equip Rplc	88,600	67,478	76%	4,400	3,053	69%	
395	4-H & Ext Ser Spec Dist	430,790	415,793	97%	458,850	423,325	92%	
400	Debt Service Fund	1,456,600	1,505,984	103%	1,504,050	1,444,205	96%	
405	Bond & UAL Reserve Fund	312,000	231,325	74%	307,000	226,752	74%	
TOTAL RESOURCES		73,058,656	49,778,616	68%	67,912,748	49,704,894	73%	

A GF Stabilization Fund receives timber revenues that exceed the budgeted amount per the Long-Term Financial Plan. Staff are projecting to receive \$420k in timber revenues by the end of the year.

B Revenue received is the interest earned on balance in the LGIP; \$3.9M ARPA Funding anticipated to be received in May.

C 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 3 ending March 31, 2022

75%
Year Complete

REQUIREMENTS		Fiscal Year 20-21			Fiscal Year 21-22		
		Budget	Actual	%	Budget	Actual	%
001	General	30,838,942	20,376,313	66%	32,010,970	19,148,865	60%
002	General Roads	20,215,700	5,050,428	25%	15,327,170	5,042,031	33%
003	General Fund Stab.	2,006,000	-	0%	2,498,950	225,000	9%
004	Clerk Archived Records	13,420	7,535	56%	17,900	3,100	17%
005	RLED	5,243,180	1,701,567	32%	5,079,220	1,758,255	35%
007	Public Health	5,779,472	2,344,580	41%	8,410,914	2,253,678	27%
009	Child Support	279,730	170,122	61%	285,810	168,724	59%
020	Juvenile Crime Prev.	165,380	46,370	28%	229,030	20,050	9%
024	Community Corrections	4,683,800	1,932,622	41%	4,651,584	1,707,340	37%
027	Marine Patrol	383,950	169,976	44%	412,250	219,971	53%
033	Mental Health Grants	2,728,648	1,148,903	42%	2,352,720	1,590,120	68%
036	Building Codes	1,989,800	669,247	34%	2,086,510	618,545	30%
039	Fisheries	1,045,700	554,532	53%	1,076,280	535,084	50%
090	COVID	5,900,000	-	0%	7,800,000	1,405,701	18%
100	Capital Projects	23,996,274	2,511,822	10%	23,753,070	15,858,617	67%
102	Gen. Roads Eq Replace	794,770	701,524	88%	494,000	309,947	63%
105	Insurance Reserve	366,510	7,443	2%	370,840	15,897	4%
120	Land Corner Pres.	420,740	42,076	10%	423,970	41,094	10%
150	Fair & Expo	1,443,480	480,454	33%	1,540,740	685,799	45%
205	Child Custody Mediation & Drug	52,660	24,444	46%	43,710	22,961	53%
206	Video Lottery Fund	428,300	327,295	76%	483,390	457,348	95%
209	Courthouse Security	181,670	57,390	32%	144,400	51,247	35%
225	Bike paths	122,690	55,314	45%	174,240	800	0%
230	Law Library	70,060	33,040	47%	66,370	15,510	23%
235	Animal Shelter Donations	377,420	28,161	7%	427,390	15,623	4%
240	Park & Land Acq. & Maint	929,820	40,059	4%	876,160	44,650	5%
300	Road District #1	3,628,810	3,627,835	100%	4,636,100	4,051,450	87%
305	State Timber Enforce.	1,033,080	140,515	14%	1,122,730	139,338	12%
325	Ind. Develop. Revolving	3,942,130	117,356	3%	3,259,720	4,385	0%
385	Westport Sewer Serv Dist	177,190	62,852	35%	231,860	81,039	35%
386	Westport Sewer Equip Rplc	113,910	76,429	67%	16,300	2,078	13%
395	4-H & Ext Ser Spec Dist	722,270	276,305	38%	728,250	280,670	39%
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	43,423,972	35%	124,572,218	57,405,781	46%

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

A Video Lottery Fund has transferred 100% of budgeted funding to the Planning Department. The remainder of this fund is under 75% expended at this point in time.

B The Road District has transferred 96% of the budgeted transfer to General Roads. The county will not transfer more than what is budgeted.