CLATSOP COUNTY
4th QUARTER REPORT

FISCAL YEAR 2013 / 2014
UNAUDITED NUMBERS

PRESENTED TO THE
BOARD OF COMMISSIONERS ON
SEPTEMBER 10, 2014

4th Quarter Overall

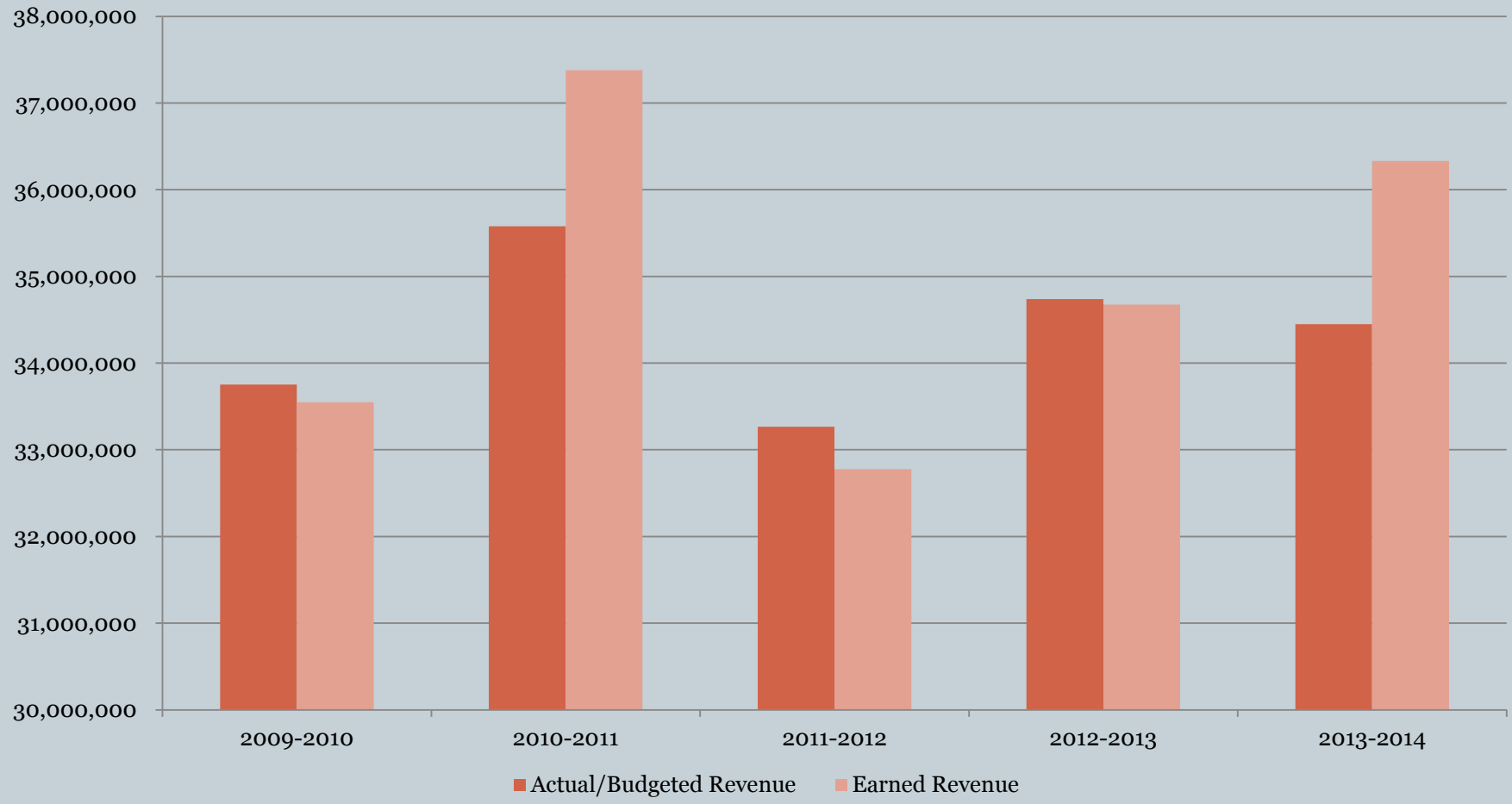
Positives:

- All funds expenditures and revenues fell *generally* in line with the budgeted expectations.
- In the 13-14 Budget it was forecasted that all employees would switch to the HDHP, since this did not happen medical/dental costs ran higher. This was offset by a PERS Board decision not to increase the PERS rate as much as was originally budgeted so overall savings were realized in most departments personnel costs.
- Timber revenues came in significantly higher than budgeted.

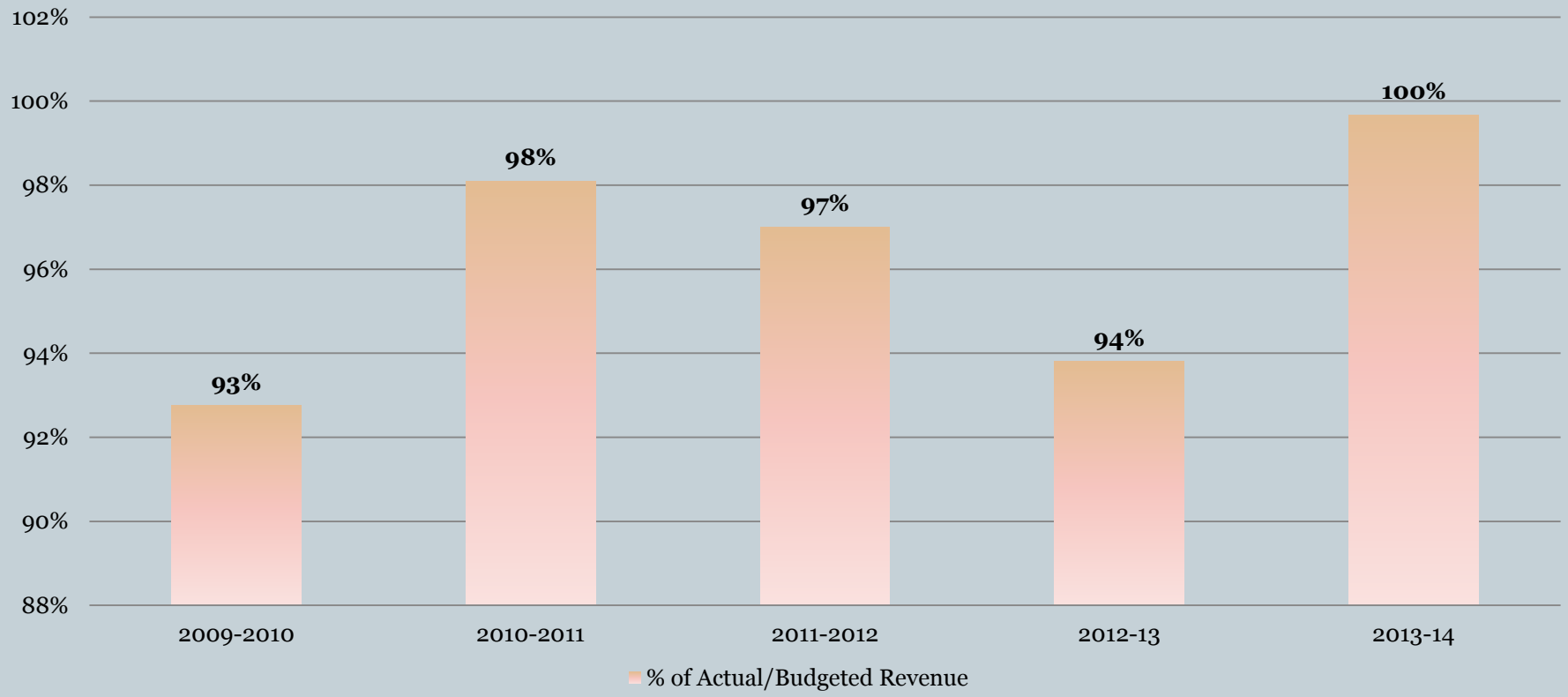
Concerns:

- Reliance on only two major revenue streams: Property Taxes and Timber Revenues.
- Overall General Fund balance and budgeted use of fund balance reserves.
- PERS increases coming, as well as the unfunded liability issue which needs to be addressed.

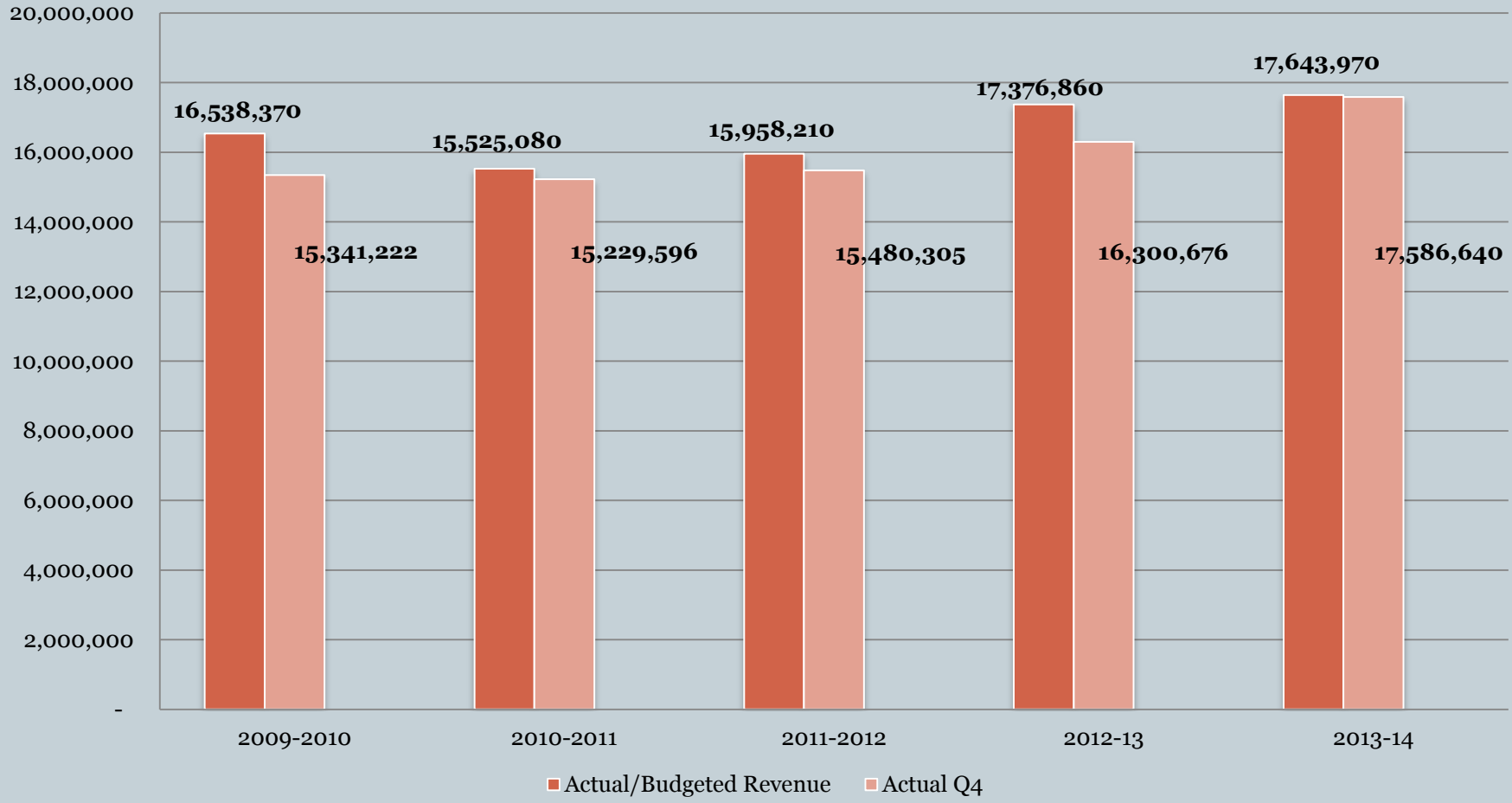
4th Quarter: All Funds Revenue Collections (Does not include transfers from GF)



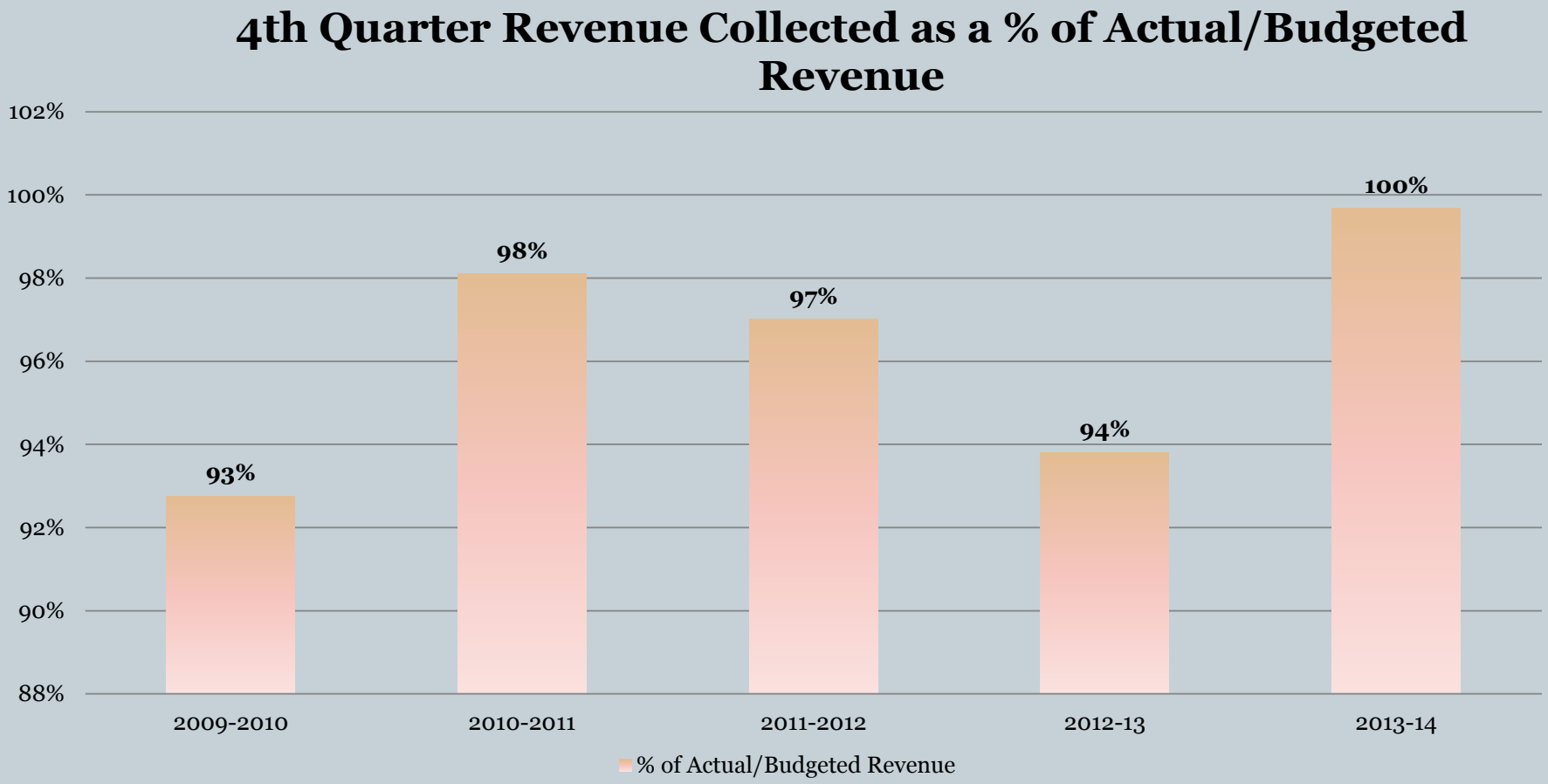
4th Quarter % of Actual/Budgeted Revenue Collected – All Funds



General Fund Revenue Collections Through 4th Quarter

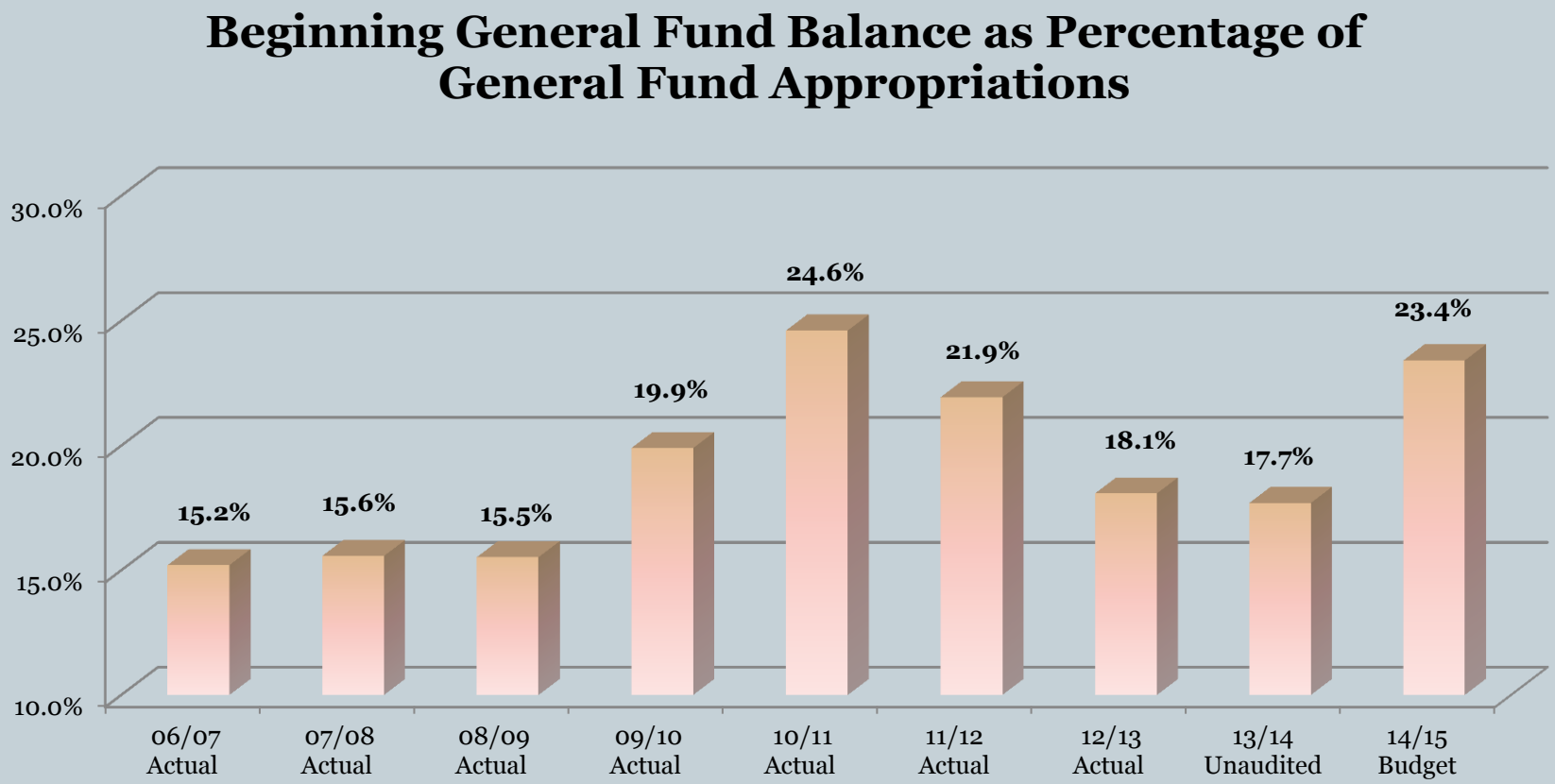


4th Quarter % of Actual/Budgeted Revenue Collected – General Fund

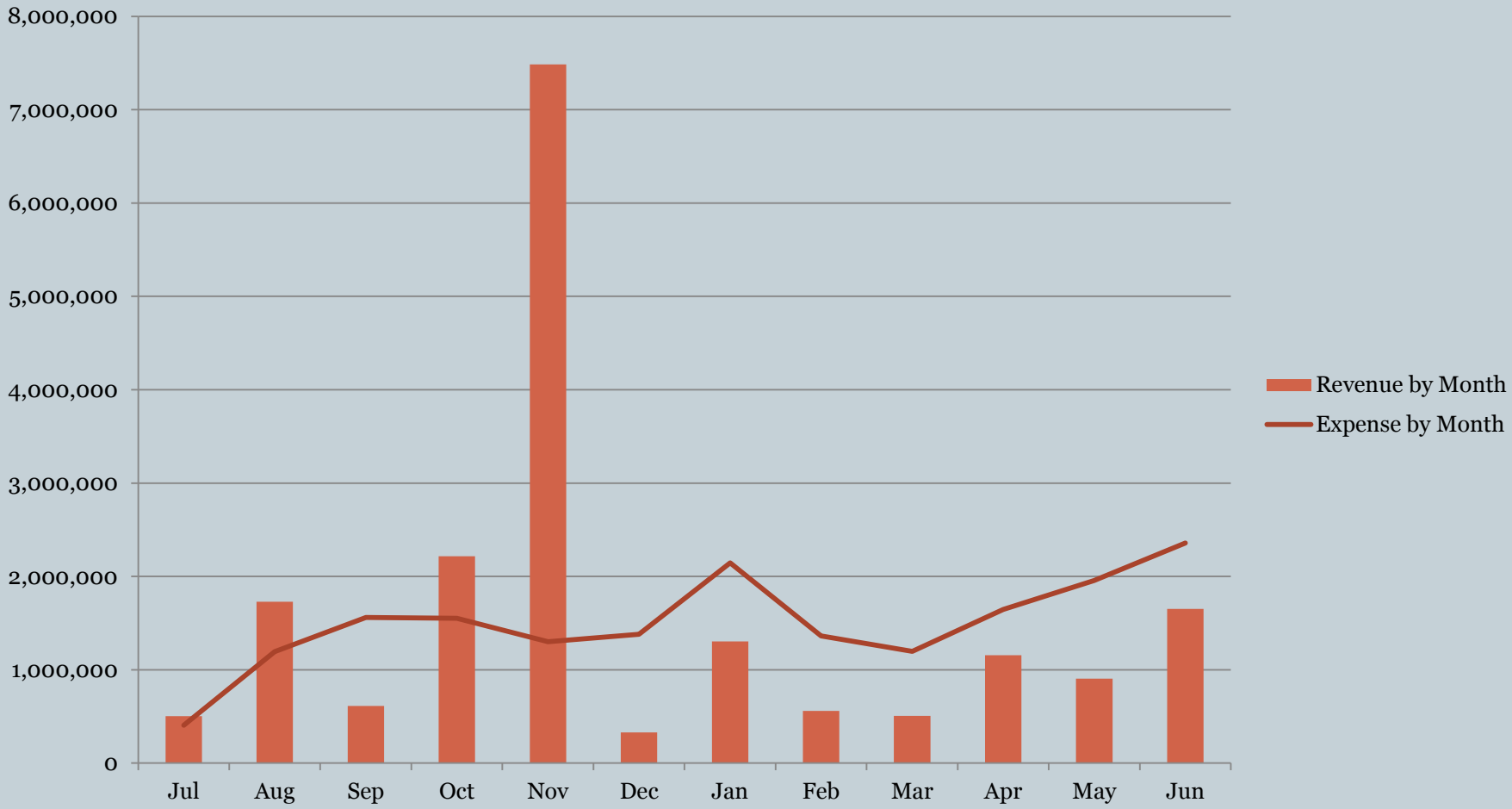


General Fund Major Revenue

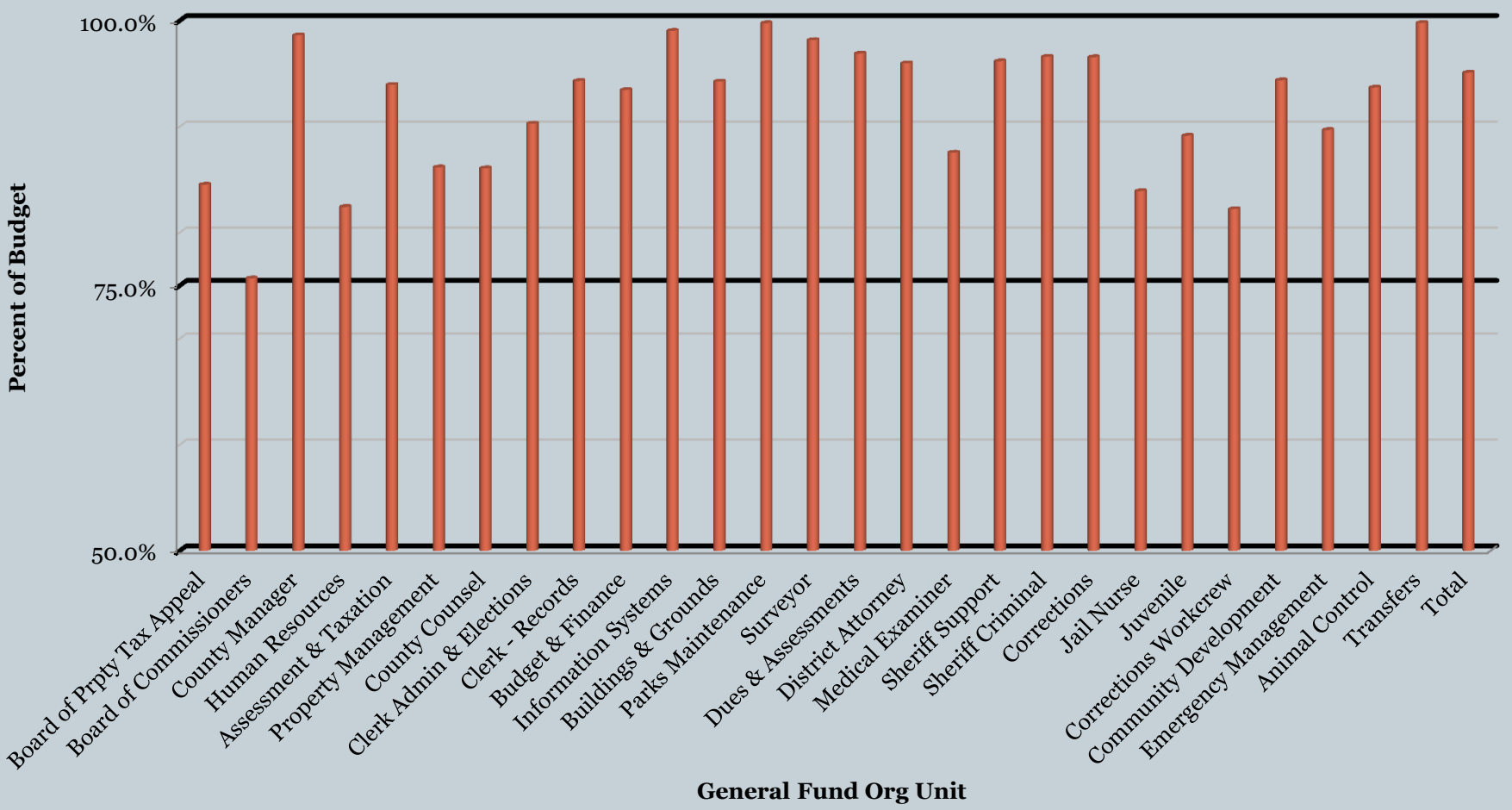
Beginning General Fund Balance as Percent of Appropriation



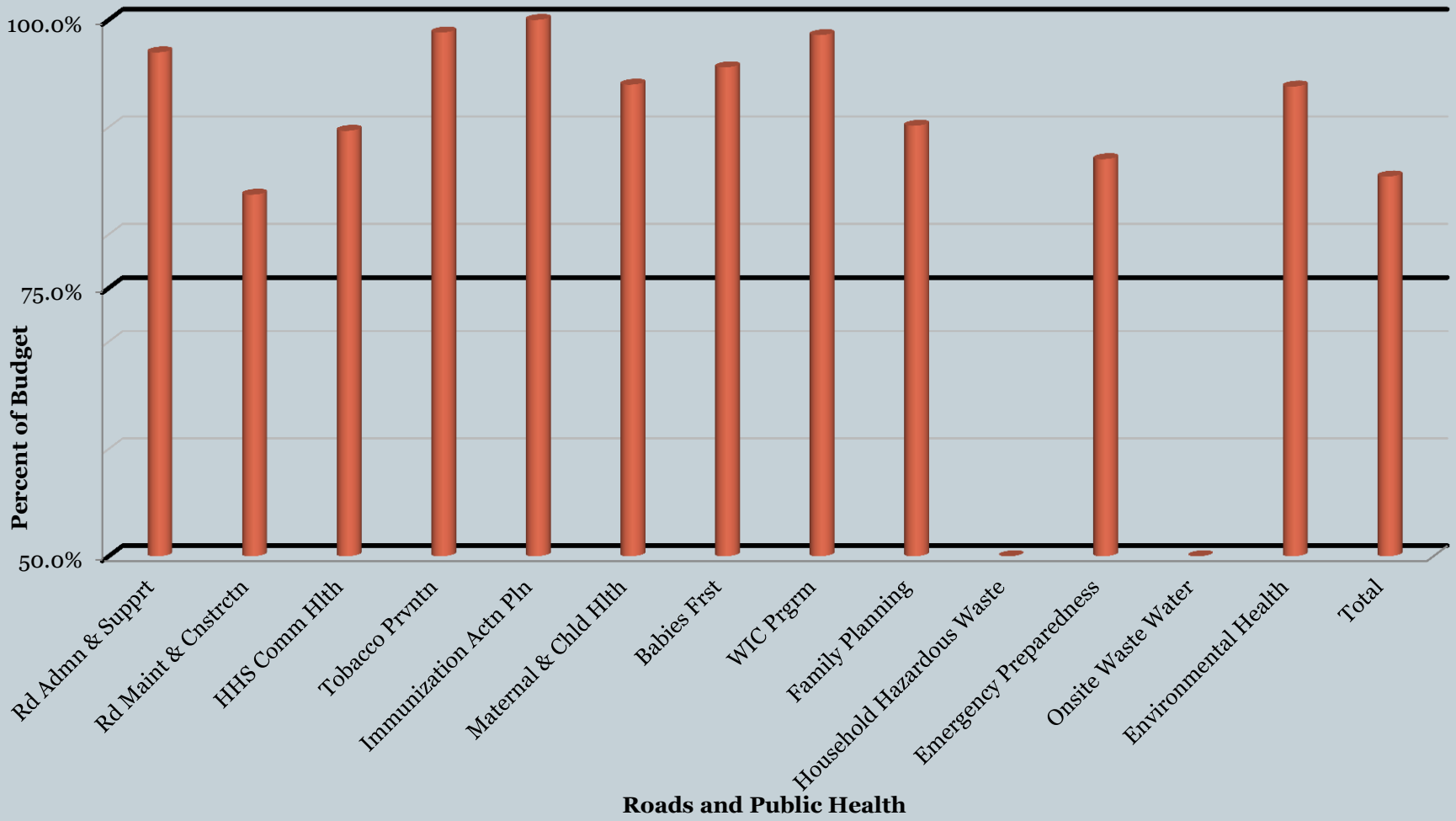
GF: Revenue and Expense Monthly Pattern



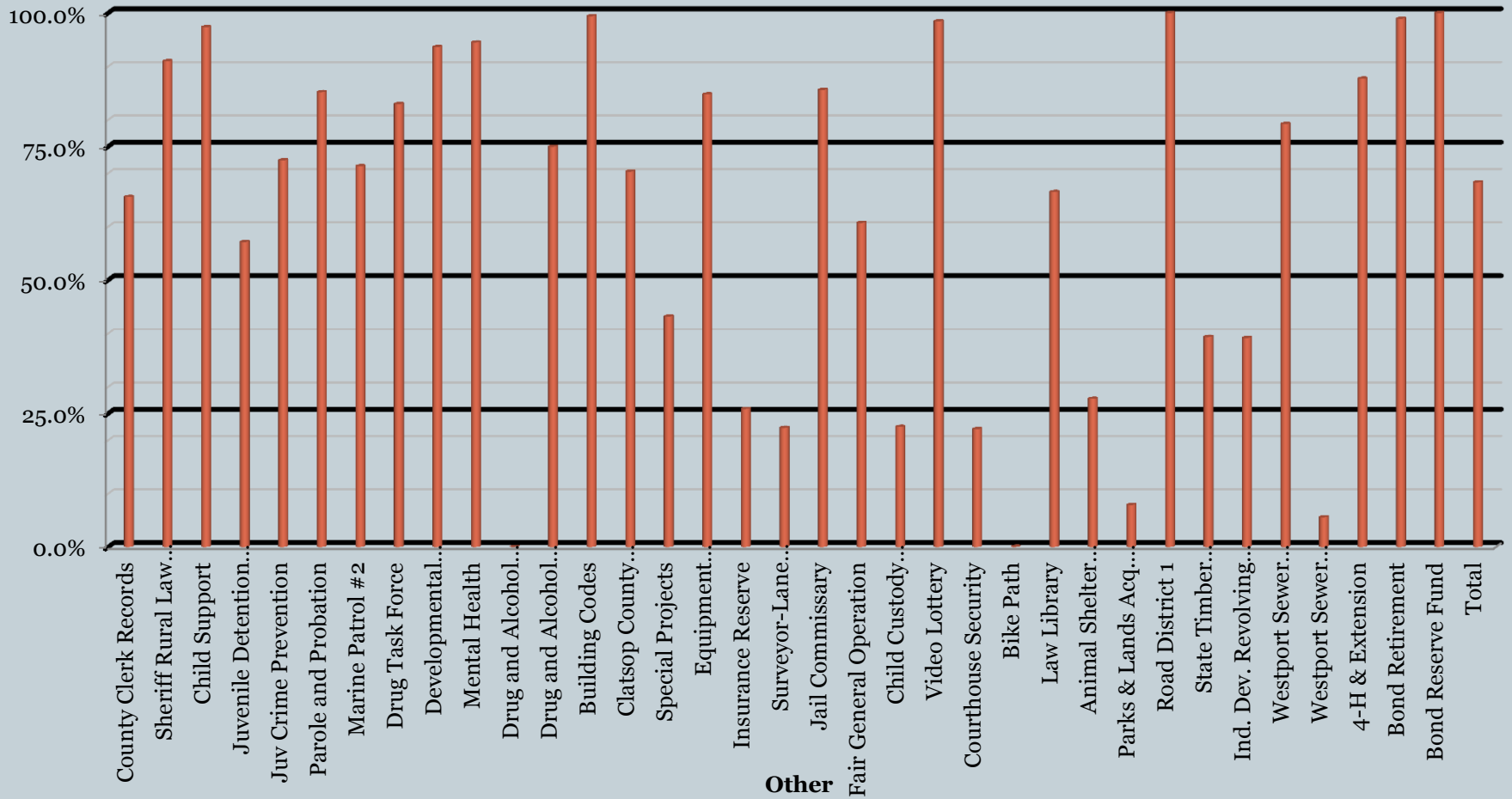
4th Quarter: GF Org Units Percent Expense



4th Quarter: Roads and Public Health Percent Expense



4th Quarter: All Other Org Units



4th Quarter: Conclusion/Take Away

- These are unaudited numbers that may change slightly once the 2013-14 FY audit is complete.
- Continue to analyze potential cost savings as well as new revenue streams for the General Fund to mitigate reliance of GF fund balance for operations moving forward.