



# CLATSOP COUNTY

## BOARD OF COMMISSIONERS

### \*AMENDED AGENDA\*

## JOINT WORK SESSION WITH BUDGET COMMITTEE - VIRTUAL

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Wednesday, September 21, 2022

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#### BOARD OF COMMISSIONERS:

Mark Kujala, Dist. 1 – Chair  
Lianne Thompson, Dist. 5 – Vice Chair  
John Toyooka, Dist. 2  
Pamela Wev, Dist. 3  
Courtney Bangs, Dist. 4

[commissioners@co.clatsop.or.us](mailto:commissioners@co.clatsop.or.us)

#### CONTACT:

800 Exchange, Suite 410  
Astoria, OR 97103  
Phone (503) 325-1000  
Fax (503) 325-8325

[www.co.clatsop.or.us](http://www.co.clatsop.or.us)

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### JOIN THE BOARD OF COMMISSIONERS VIRTUAL MEETINGS

#### Clatsop County Board of Commissioners host virtual meetings on Zoom

The Board remains committed to broad community engagement and transparency of government. To provide an opportunity for public testimony, the Board will host virtual meetings on Zoom.

Join the meeting from your computer, tablet or smartphone ([Zoom link](#))

You can also dial in using your phone.

1-253-215-8782

Meeting ID: 503 325 1000

Passcode: 384761

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### WORK SESSION: 10:00 AM

*Work Sessions are an opportunity for Board members to discuss issues informally with staff and invited guests. The Board encourages members of the public to attend Work Sessions and listen to the discussion, but there is generally no opportunity for public comment. Members of the public wishing to address the Board are welcome to do so during the Board's regularly scheduled meetings held twice monthly.*

#### TOPICS:

1. 2023-2024 Budget Meeting

#### ADJOURNMENT

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### EXECUTIVE SESSION

1.ORS 192.660(2)(a) to consider the employment of a public officer, employee or individual agent.

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Agenda packets also available online at [www.co.clatsop.or.us](http://www.co.clatsop.or.us)

**This meeting is accessible to persons with disabilities or wish to attend but do not have computer access or cell phone access. Please call 325-1000 if you require special accommodations at least 48 hours prior to the meeting in order to participate.**





Clatsop County

**2023-2024**

**Fiscal Year Budget  
Committee Meeting**

**#1**

Presented by  
Jennifer Carlson

Date:  
September 21, 2022







# GOALS:

## Why are we here?

Revised Budget Process

Provide Budget Committee financial trends/position for review prior to budget development

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Provide scenario based analysis (including fund balance) over a 5-year period

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Identify/discuss potential threats to our fund stability (revenues & expenses)

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Allow greater opportunity for discussion and understanding

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Based on trends/scenarios, staff will meet with the Board to

- review BOCC budget policies and instructions for next fiscal year; and
- discuss with the Budget Committee in December



# County Fund Structure



<https://bit.ly/CCBudget22-23>

*Click the link or hover your device camera over the QR code to access the 22-23 FY Budget*

Budget Committee  
Meeting #1

## Clatsop County's fund structure consists of these fund types:

*Beginning on page 45*

- One (1) General Fund compiled of 30 organizational units (or programs) \*  
*Page 46*
- Twenty four (24) Special Revenue Funds \*\*  
*Page 46*
- One (1) Debt Service Fund  
*Page 47*
- Three (3) Capital Project Funds  
*Page 47*

\*General Fund is one fund that houses all the discretionary revenues and expenditures.

\*\*Special Revenue Funds are dedicated to a specific purpose and service and funding is restricted or non-discretionary.

Date:  
September 21, 2022

# Why focus on the general fund?

- The GF houses all discretionary revenue, expenditures & reserves, and
- The GF funds many of the primary operations of the county including:

## **Clerks & Elections**

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**Board of County  
Commissioners**

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**Sheriff's Office (Jail,  
Enforcement, Animal  
Control)**

## **Assessment & Taxation**

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**Internal Services (County  
Manager, Human  
Resources, Budget &  
Finance, Information  
Systems, Building &  
Grounds, Emergency  
Management)**

## **District Attorney's Office**

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**Community Development &  
Code Compliance**

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**Transfers to Special Funds  
to provide additional  
programming support**



# General Fund Reserves

## Purpose of Reserves

- Responds to fluctuations in revenues or expenditures
- Stability in service delivery and staffing
- Credit rating
- Tool to live within means
- Manage long term stability of the organization

Budget Committee  
Meeting #1







# General Fund Reserves

## Policy & Goals


BOCC Budget policy is to maintain a minimum target of 20% with a goal of 25%, or equal to three months of operations in the unassigned fund balance within the General Fund.

*Special funds have their own reserves, those are dedicated to those funds and services and cannot be used to support the General Fund.*

Date:  
September 21, 2022



# General Fund Reserves *equal*



Revenue  
Stabilization Fund  
(003)

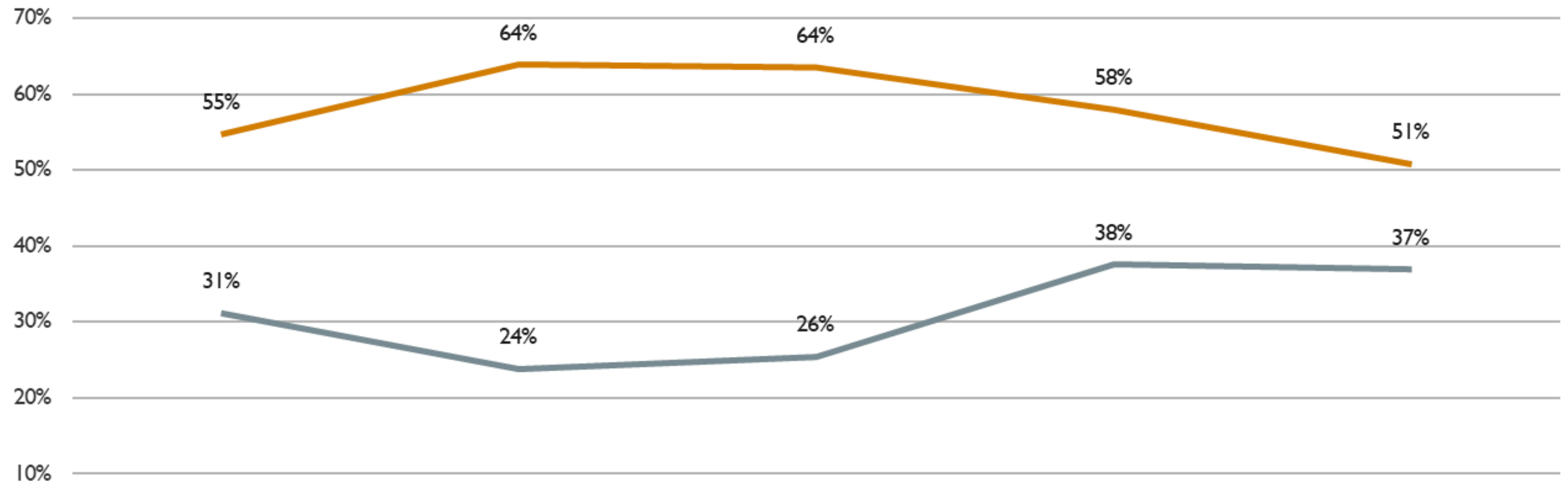
Contingencies in  
GF (001) and  
Revenue  
Stabilization Fund  
(003)

Unassigned Fund  
Balance in GF (001)  
and Revenue  
Stabilization (003)





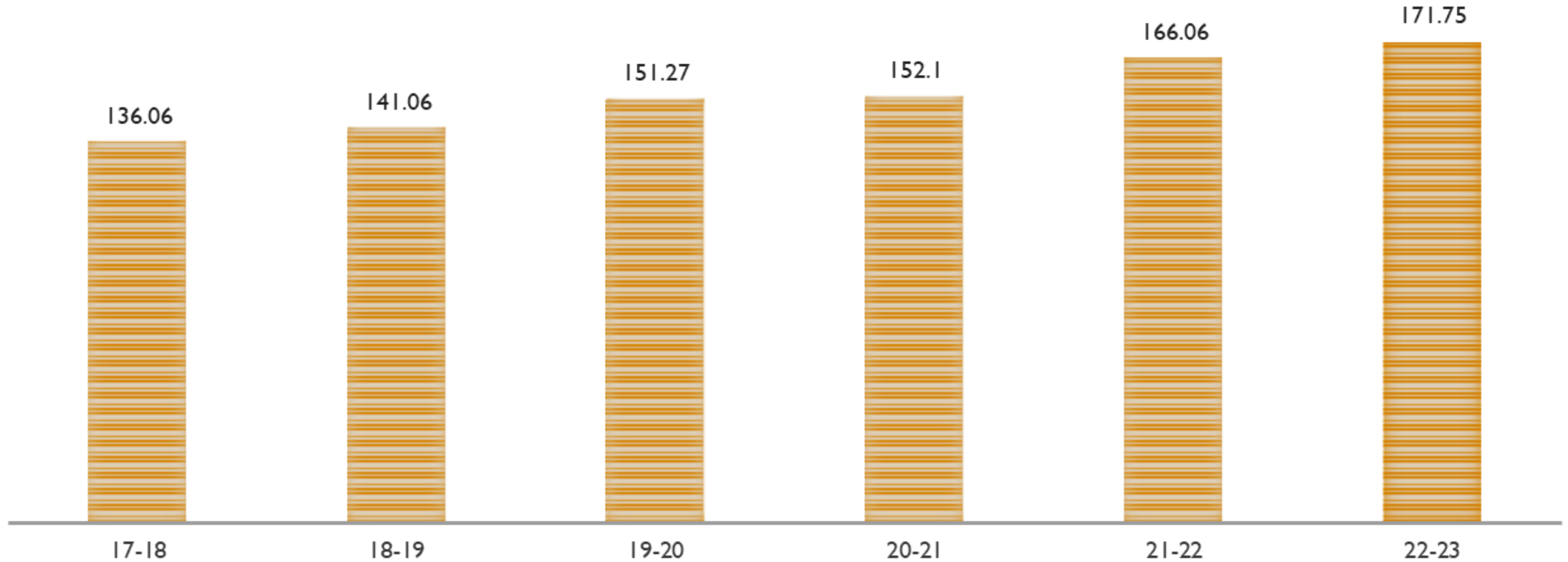
# General Fund Reserve



	2017/18	2018/19	2019/20	2020/21	2021/22
Actual Ending Fund Balance	55%	64%	64%	58%	51%
Budgeted Ending Fund Balance	31%	24%	26%	38%	37%



# FTE Growth







# Recent General Fund Trends

Property tax revenue, on average, increases by 3-4% annually

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Personnel Expenditures, on average, increases by 5-7% annually\*

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Material & Service Expenditures, on average, increases by 4-5% annually

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Over the past 10 years, on average, the General Fund has received 106% of budgeted revenues excluding beginning fund balance

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Over the past 10 years, on average, the General Fund has spent 92% of the budgeted expenditures

# General Fund Watch List

## **Timber Revenues (HCP)**

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**PERS and medical  
expenses**

## **Transient Room Tax**

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**Transfers (including RLED)**

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**Unfunded mandates from  
the state**

## **Space planning needs**

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**Investments in priority  
community needs**





# Scenario 1: Status Quo

	Adopted 2022/23	Projected 2022/23	2023/24	2024/25	2025/26	2026/27
Beginning Fund Balance	13,123,251.24	13,875,915.00	12,423,021.96	11,518,668.14	11,323,429.69	11,950,723.96
Total Revenues	25,375,770.00	26,485,604.16	27,687,909.46	28,601,150.00	29,675,004.00	30,768,404.20
Total Revenues including Beginning Fund Balance	38,499,021.24	37,119,718.16	40,110,931.42	40,119,818.14	40,998,433.69	42,719,128.16
Total Expenditures	34,819,360.00	32,869,887.20	33,127,825.01	33,351,535.68	33,627,540.81	33,955,818.85
Net Expenditures	31,732,790.00	29,783,317.20	29,940,083.28	30,144,208.44	30,395,529.73	30,694,033.76
Ending Fund Balance	8,609,140.00 27%	12,423,021.96 42%	11,518,668.14 38%	11,323,429.69 38%	11,950,723.96 39%	13,372,914.40 44%
FTE Assuming 2.5% Growth		171.75	176.04	180.44	184.96	189.58





# Scenario 2: HCP & Other Select Impacts

	Adopted 2022/23	Projected 2022/23	Projected 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27
Beginning Fund Balance	13,123,251.24	13,875,915.00	12,423,021.96	11,518,668.14	11,323,429.69	10,849,441.27
Total Revneues	25,375,770.00	26,485,604.16	27,687,909.46	28,601,150.00	28,383,665.65	28,883,243.86
Total Revenues including Beginning Fund Balance	38,499,021.24	40,361,519.16	40,110,931.42	40,119,818.14	39,707,095.34	39,732,685.13
Total Expenditures	34,819,360.00	32,869,887.20	33,127,825.01	33,351,535.68	33,115,239.28	33,428,148.28
Net Expenditures	31,732,790.00	29,783,317.20	29,940,083.28	30,144,208.44	29,929,801.07	30,214,333.24
Ending Fund Balance	8,609,140.00	12,423,021.96	11,518,668.14	11,323,429.69	10,849,441.27	10,590,498.89
	27%	42%	38%	38%	36%	35%
FTE Assuming 2.5% Growth	171.75		176.04	180.44	184.96	189.58



# Next Steps

## November

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Review BOCC Budget Policies & performance measurements with Commissioners

## December

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Budget Committee meeting #2- Discuss and review BOCC budget policies & performance measurements

## January

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Board adopts 2023 – 2024 BOCC Budget Policies



# Questions

## Website

co.clatsop.or.us

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## Phone Number

503-325-1000

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## Email Address

[jcarlson@co.clatsop.or.us](mailto:jcarlson@co.clatsop.or.us)