



MEMORANDUM

DATE: March 20, 2023
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for February 2023

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of February 28, 2023.

Budget to Actuals Report

General Fund

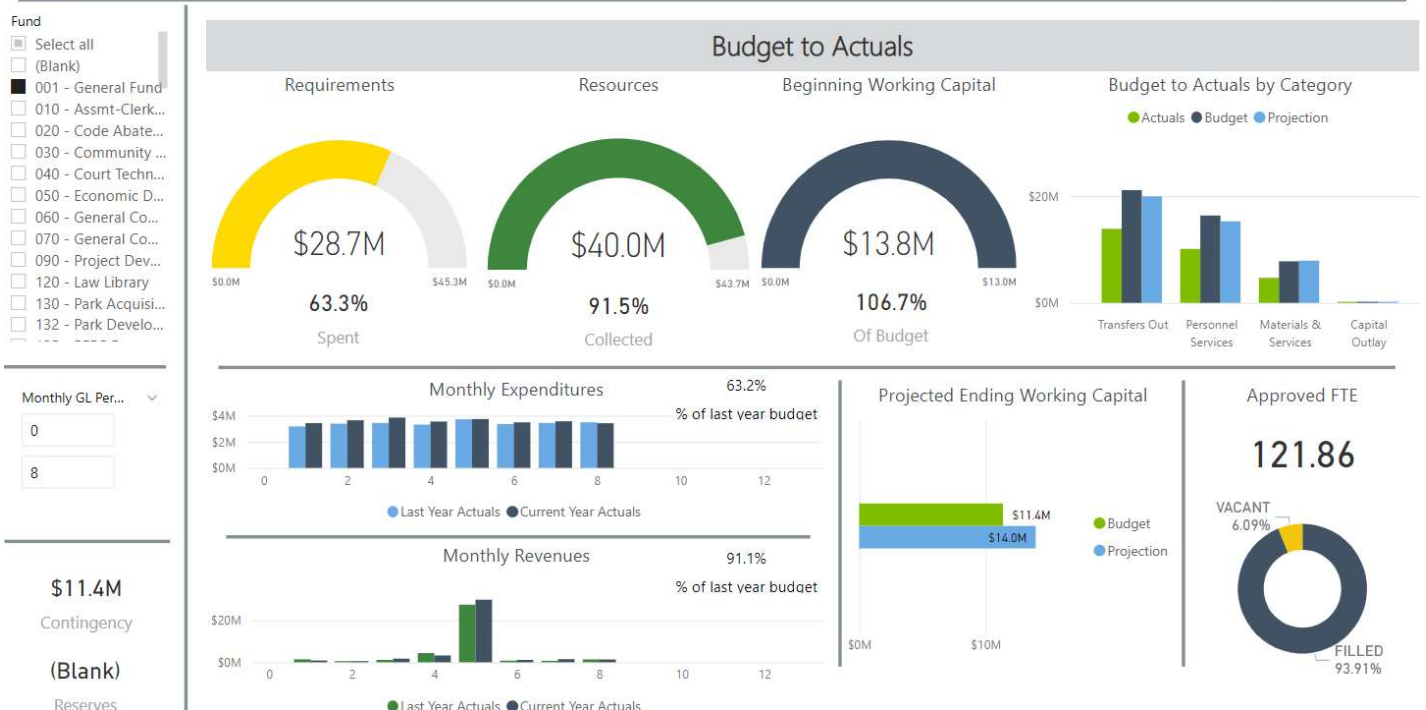
- *Revenue* YTD in the General Fund is \$40M or 91.5% of budget. By comparison, last year revenue YTD was \$37.1M and 91.0% of budget.
- *Expenses* YTD are \$28.7M and 63.3% of budget. By comparison, last year expenses YTD were \$27.3M and 63.1% of budget.
- *Beginning Fund Balance* is \$13.8M or 106.7% of the budgeted \$12.9M beginning fund balance.



County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 8
 66.7%
 Year Complete



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through February 28, 2023.

Position Control Summary

| Position Control Summary FY23 | | | | | | | | | | | | | | July - June |
|-------------------------------|------------|----------|----------|----------|----------|----------|----------|----------|----------|-----|-------|-----|------|------------------|
| Org | | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | April | May | June | Percent Unfilled |
| Assessor | Filled | 33.26 | 31.00 | 32.00 | 31.00 | 31.00 | 33.26 | 32.26 | 32.26 | | | | | |
| | Unfilled | 2.00 | 4.26 | 3.26 | 4.26 | 4.26 | 2.00 | 3.00 | 3.00 | | | | | 9.23% |
| Clerk | Filled | 9.48 | 9.48 | 10.48 | 10.48 | 10.48 | 10.48 | 10.48 | 9.48 | | | | | |
| | Unfilled | 1.00 | 1.00 | - | - | - | - | - | 1.00 | | | | | 3.58% |
| BOPTA | Filled | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | | | | | |
| | Unfilled | - | - | - | - | - | - | - | - | | | | | 0.00% |
| DA | Filled | 57.40 | 58.40 | 59.20 | 61.20 | 61.20 | 59.80 | 58.30 | 58.80 | | | | | |
| | Unfilled | 3.20 | 2.20 | 1.40 | 0.40 | 0.40 | 1.30 | 2.80 | 2.80 | | | | | 2.97% |
| Tax | Filled | 5.50 | 5.50 | 6.50 | 6.50 | 6.50 | 6.50 | 6.50 | 6.50 | | | | | |
| | Unfilled | 1.00 | 1.00 | - | - | - | - | - | - | | | | | 3.85% |
| Veterans' | Filled | 5.00 | 5.00 | 5.00 | 4.00 | 4.00 | 4.00 | 5.00 | 5.00 | | | | | |
| | Unfilled | - | - | - | 1.00 | 1.00 | 1.00 | - | - | | | | | 7.50% |
| Property Mgmt | Filled | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | | | | | |
| | Unfilled | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 33.33% |
| Total General Fund | Filled | 113.16 | 111.90 | 115.70 | 115.70 | 115.70 | 116.56 | 115.06 | 114.56 | - | - | - | - | |
| | Unfilled | 8.20 | 9.46 | 5.66 | 6.66 | 6.66 | 5.30 | 6.80 | 7.80 | - | - | - | - | 5.80% |
| Justice Court | Filled | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | | | | | |
| | Unfilled | - | - | - | - | - | - | - | - | | | | | 0.00% |
| Community Justice | Filled | 45.20 | 45.20 | 45.90 | 44.90 | 44.90 | 45.90 | 45.90 | 45.90 | | | | | |
| | Unfilled | 2.70 | 2.70 | 2.00 | 3.00 | 3.00 | 2.00 | 2.00 | 2.00 | | | | | 5.06% |
| Sheriff | Filled | 218.25 | 232.25 | 230.25 | 230.25 | 231.75 | 229.75 | 228.75 | 235.75 | | | | | |
| | Unfilled | 44.75 | 30.75 | 32.75 | 32.75 | 31.25 | 33.25 | 36.25 | 29.25 | | | | | 12.86% |
| Houseless Effort | Filled | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | |
| | Unfilled | 2.00 | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 62.50% |
| Health Svcs | Filled | 355.80 | 357.50 | 368.30 | 371.30 | 374.55 | 380.20 | 380.10 | 383.30 | | | | | |
| | Unfilled | 49.55 | 47.85 | 48.25 | 46.25 | 44.25 | 39.60 | 39.70 | 38.50 | | | | | 10.65% |
| CDD | Filled | 59.80 | 58.80 | 59.80 | 58.80 | 59.80 | 57.80 | 57.80 | 58.80 | | | | | |
| | Unfilled | 12.20 | 13.20 | 12.20 | 13.20 | 12.20 | 14.20 | 6.20 | 5.20 | | | | | 15.82% |
| Road | Filled | 55.00 | 55.00 | 58.00 | 57.00 | 58.00 | 58.00 | 57.00 | 57.00 | | | | | |
| | Unfilled | 6.00 | 6.00 | 3.00 | 4.00 | 3.00 | 3.00 | 4.00 | 4.00 | | | | | 6.76% |
| Adult P&P | Filled | 35.55 | 35.55 | 35.85 | 34.85 | 34.85 | 34.85 | 34.85 | 33.85 | | | | | |
| | Unfilled | 5.30 | 5.30 | 5.00 | 6.00 | 6.00 | 6.00 | 6.00 | 7.00 | | | | | 14.26% |
| Solid Waste | Filled | 27.00 | 26.00 | 28.00 | 26.00 | 27.00 | 28.00 | 27.00 | 28.00 | | | | | |
| | Unfilled | 3.00 | 4.00 | 2.00 | 4.00 | 3.00 | 2.00 | 3.00 | 2.00 | | | | | 9.58% |
| Victims Assistance | Filled | 8.00 | 8.00 | 8.00 | 8.50 | 8.50 | 8.50 | 7.50 | 7.50 | | | | | |
| | Unfilled | - | - | - | - | - | - | 1.00 | 2.00 | | | | | 4.44% |
| GIS Dedicated | Filled | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | | | | | |
| | Unfilled | - | - | - | - | - | - | - | - | | | | | 0.00% |
| Fair & Expo | Filled | 9.75 | 9.75 | 9.75 | 10.75 | 10.75 | 10.75 | 10.75 | 11.75 | | | | | |
| | Unfilled | 3.75 | 3.75 | 3.75 | 2.75 | 2.75 | 2.75 | 2.75 | 1.75 | | | | | 22.22% |
| Natural Resource | Filled | 1.00 | - | - | - | 2.00 | 2.00 | 2.00 | 2.00 | | | | | |
| | Unfilled | 1.00 | 2.00 | 2.00 | 2.00 | - | - | - | - | | | | | 43.75% |
| ISF - Facilities | Filled | 20.75 | 21.75 | 20.75 | 21.75 | 21.75 | 19.75 | 19.75 | 21.75 | | | | | |
| | Unfilled | 4.25 | 3.25 | 4.25 | 3.25 | 3.25 | 5.25 | 5.25 | 3.25 | | | | | 16.00% |
| ISF - Admin | Filled | 8.75 | 8.75 | 9.75 | 10.75 | 10.75 | 10.75 | 9.75 | 9.75 | | | | | |
| | Unfilled | 2.00 | 2.00 | 1.00 | - | - | - | - | - | | | | | 5.95% |
| ISF - BOCC | Filled | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | | | | | |
| | Unfilled | - | - | - | - | - | - | - | - | | | | | 0.00% |
| ISF - Finance | Filled | 10.00 | 8.00 | 10.00 | 10.00 | 10.00 | 12.00 | 12.00 | 12.00 | | | | | |
| | Unfilled | 1.00 | 3.00 | 1.00 | 1.00 | 1.00 | - | - | - | | | | | 7.69% |
| ISF - Legal | Filled | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | | | | | |
| | Unfilled | - | - | - | - | - | - | - | - | | | | | 0.00% |
| ISF - HR | Filled | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | | | | | |
| | Unfilled | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | 10.00% |
| ISF - IT | Filled | 16.70 | 16.70 | 16.70 | 16.70 | 16.70 | 15.70 | 15.70 | 16.70 | | | | | |
| | Unfilled | - | - | - | - | - | 1.00 | 1.00 | - | | | | | 1.50% |
| ISF - Risk | Filled | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 3.25 | 3.25 | | | | | |
| | Unfilled | - | - | - | - | - | - | - | - | | | | | 0.00% |
| 911 | Filled | 52.00 | 51.00 | 49.57 | 50.57 | 51.57 | 52.10 | 50.10 | 52.10 | | | | | |
| | Unfilled | 8.00 | 9.00 | 10.43 | 9.43 | 8.43 | 7.91 | 9.91 | 7.91 | | | | | 14.79% |
| Total: | Filled | 1,064.86 | 1,074.30 | 1,095.47 | 1,096.97 | 1,107.72 | 1,111.76 | 1,104.16 | 1,120.86 | - | - | - | - | |
| | Unfilled | 154.70 | 145.26 | 135.29 | 136.29 | 126.79 | 124.26 | 125.86 | 112.66 | - | - | - | - | |
| | Total | 1,219.56 | 1,219.56 | 1,230.76 | 1,233.26 | 1,234.51 | 1,236.01 | 1,230.01 | 1,233.51 | A | - | - | - | |
| | % Unfilled | 12.68% | 11.91% | 10.99% | 11.05% | 10.27% | 10.05% | 10.23% | 9.13% | | | | | 10.79% |

A 3.5 increase in FTE. DA +.5, HS +2, Victims Assistance +1



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD February 28, 2023 (unaudited)

66.7%

Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % |
|-----------------------------------|--------------------|--------------------|------------|--------------------|--------------------|------------|--------------------|-------------|
| | Budget | Actuals | % | Budget | Actuals | % | | |
| 001 - General Fund | 40,504,168 | 40,047,506 | 99% | 43,472,708 | 39,853,877 | 92% | 43,055,503 | 99% |
| 030 - Juvenile | 901,143 | 1,007,843 | 112% | 1,010,203 | 368,277 | 36% | 1,044,516 | 103% |
| 160/170 - TRT | 12,578,435 | 13,029,089 | 104% | 13,631,282 | 9,985,248 | 73% | 13,470,028 | 99% |
| 200 - American Rescue Fund | 19,000,000 | 14,281,402 | 75% | 105,186 | 26,696,233 | 999% | 29,118,051 | 999% |
| 220 - Justice Court | 550,832 | 494,676 | 90% | 525,032 | 329,844 | 63% | 525,490 | 100% |
| 255 - Sheriff's Office | 44,947,745 | 45,776,980 | 102% | 48,877,055 | 47,709,547 | 98% | 49,260,711 | 101% |
| 274 - Health Services | 48,727,400 | 48,848,440 | 100% | 57,787,985 | 41,050,518 | 71% | 62,060,285 | 107% |
| 295 - CDD | 9,580,316 | 10,542,434 | 110% | 11,675,519 | 6,404,460 | 55% | 10,158,940 | 87% |
| 325 - Road | 22,629,649 | 24,768,506 | 109% | 24,889,063 | 17,236,267 | 69% | 25,541,559 | 103% |
| 355 - Adult P&P | 5,840,250 | 6,178,356 | 106% | 6,134,018 | 4,884,653 | 80% | 6,209,920 | 101% |
| 465 - Road CIP | 2,471,190 | 1,124,832 | 46% | 1,943,063 | 210,570 | 11% | 570,956 | 29% |
| 610 - Solid Waste | 13,350,600 | 13,930,834 | 104% | 14,503,499 | 8,882,936 | 61% | 14,152,571 | 98% |
| 615 - Fair & Expo | 1,395,724 | 1,779,723 | 128% | 1,408,534 | 1,283,720 | 91% | 1,968,845 | 140% |
| 616 - Annual County Fair | 1,560,500 | 1,922,671 | 123% | 1,849,380 | 2,365,603 | 128% | 2,379,267 | 129% |
| 617 - Fair & Expo Capital Reserve | 8,544 | 8,012 | 94% | 7,414 | 78,653 | 999% | 310,827 | 999% |
| 618 - RV Park | 517,524 | 584,713 | 113% | 642,252 | 349,099 | 54% | 515,933 | 80% |
| 619 - RV Park Reserve | 7,546 | 6,354 | 84% | 6,298 | 13,065 | 207% | 18,950 | 301% |
| 670 - Risk Management | 3,146,973 | 4,409,440 | 140% | 3,311,477 | 2,287,162 | 69% | 3,378,141 | 102% |
| 675 - Health Benefits | 23,027,177 | 25,070,639 | 109% | 23,658,700 | 16,200,097 | 68% | 23,980,674 | 101% |
| 705 - 911 | 12,019,306 | 12,896,533 | 107% | 13,744,678 | 11,521,383 | 84% | 13,905,001 | 101% |
| 999 - Other | 50,071,869 | 34,055,652 | 68% | 57,902,131 | 45,469,313 | 79% | 59,659,653 | 103% |
| TOTAL RESOURCES | 312,836,891 | 300,764,634 | 96% | 327,085,478 | 283,180,525 | 87% | 361,285,822 | 110% |

| REQUIREMENTS | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % |
|----------------------------|------------------|------------|-----|------------------|------------|-----|------------|------|
| | Budget | Actuals | % | Budget | Actuals | % | | |
| 001 - General Fund | 21,298,809 | 19,383,248 | 91% | 24,202,373 | 14,822,633 | 61% | 23,241,795 | 96% |
| 030 - Juvenile | 7,496,355 | 6,674,328 | 89% | 7,928,538 | 4,746,165 | 60% | 7,461,591 | 94% |
| 160/170 - TRT | 4,010,388 | 3,826,539 | 95% | 13,113,218 | 9,628,262 | 73% | 13,046,678 | 99% |
| 200 - American Rescue Fund | 38,000,000 | 14,187,441 | 37% | 23,129,361 | 10,409,019 | 45% | 23,129,361 | 100% |
| 220 - Justice Court | 736,142 | 690,802 | 94% | 731,183 | 483,912 | 66% | 734,987 | 101% |



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD February 28, 2023 (unaudited)

66.7%

Year Complete

| | | | | | | | | |
|--|--------------------|--------------------|------------|--------------------|--------------------|------------|--------------------|------------|
| 255 - Sheriff's Office | 54,162,360 | 51,382,461 | 95% | 59,715,533 | 36,773,861 | 62% | 59,075,830 | 99% |
| 274 - Health Services | 58,872,642 | 51,718,597 | 88% | 71,019,127 | 40,493,883 | 57% | 66,708,233 | 94% |
| 295 - CDD | 9,978,889 | 8,963,943 | 90% | 11,233,304 | 6,102,267 | 54% | 9,525,958 | 85% |
| 325 - Road | 15,024,128 | 13,771,124 | 92% | 16,188,996 | 8,208,427 | 51% | 15,479,678 | 96% |
| 355 - Adult P&P | 7,079,915 | 6,392,578 | 90% | 7,575,910 | 4,266,230 | 56% | 6,707,369 | 89% |
| 465 - Road CIP | 29,722,691 | 8,106,117 | 27% | 28,387,166 | 13,013,167 | 46% | 22,913,621 | 81% |
| 610 - Solid Waste | 9,709,991 | 8,792,122 | 91% | 11,754,672 | 6,039,776 | 51% | 11,116,519 | 95% |
| 615 - Fair & Expo | 2,504,877 | 2,626,480 | 105% | 2,768,054 | 1,892,743 | 68% | 2,735,739 | 99% |
| 616 - Annual County Fair | 1,468,131 | 1,352,783 | 92% | 1,852,030 | 1,926,436 | 104% | 2,056,939 | 111% |
| 617 - Fair & Expo Capital Reserve | 568,000 | 7,670 | 1% | 870,000 | 133,402 | 15% | 870,000 | 100% |
| 618 - RV Park | 552,188 | 466,135 | 84% | 594,181 | 353,494 | 59% | 548,281 | 92% |
| 619 - RV Park Reserve | 100,000 | 885 | 1% | 100,000 | 5,048 | 5% | 100,000 | 100% |
| 670 - Risk Management | 6,427,292 | 4,982,451 | 78% | 5,887,806 | 1,919,657 | 33% | 4,705,841 | 80% |
| 675 - Health Benefits | 29,424,393 | 29,294,027 | 100% | 26,769,217 | 16,085,049 | 60% | 26,769,217 | 100% |
| 705 - 911 | 14,563,007 | 10,896,900 | 75% | 17,709,497 | 8,277,763 | 47% | 16,636,918 | 94% |
| 999 - Other | 86,872,890 | 41,149,853 | 47% | 107,868,168 | 35,344,106 | 33% | 99,159,102 | 92% |
| TOTAL REQUIREMENTS | 398,573,088 | 284,666,484 | 71% | 439,398,334 | 220,925,302 | 50% | 412,723,657 | 94% |



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD February 28, 2023 (unaudited)

66.7%

Year Complete

| TRANSFERS | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % |
|-----------------------------------|------------------|--------------|----------|------------------|--------------|----------|--------------|-----------|
| | Budget | Actuals | % | Budget | Actuals | % | | |
| 001 - General Fund | (21,952,604) | (21,807,006) | 99% | (20,871,416) | (13,698,331) | 66% | (19,698,572) | 94% |
| 030 - Juvenile | 6,223,387 | 6,223,387 | 100% | 6,452,997 | 4,301,992 | 67% | 6,452,997 | 100% |
| 160/170 - TRT | (6,024,574) | (5,916,413) | 98% | (6,031,446) | (4,020,936) | 67% | (6,007,331) | 100% |
| 220 - Justice Court | 240,956 | 196,126 | 81% | 263,217 | 175,472 | 67% | 263,217 | 100% |
| 255 - Sheriff's Office | 3,500,737 | 3,501,246 | 100% | 3,448,587 | 2,416,095 | 70% | 3,448,587 | 100% |
| 274 - Health Services | 6,122,830 | 6,122,830 | 100% | 8,007,942 | 4,640,984 | 58% | 5,924,230 | 74% |
| 295 - CDD | (270,622) | (1,159,207) | 428% | (911,585) | (667,494) | 73% | (1,190,207) | 131% |
| 325 - Road | (11,757,547) | (11,757,547) | 100% | (12,330,136) | (7,440,775) | 60% | (12,330,136) | 100% |
| 355 - Adult P&P | 471,072 | 471,071 | 100% | 267,532 | 111,824 | 42% | 267,532 | 100% |
| 465 - Road CIP | 12,193,917 | 10,672,113 | 88% | 14,230,313 | 4,889,361 | 34% | 14,131,212 | 99% |
| 610 - Solid Waste | (6,029,323) | (6,029,323) | 100% | (5,299,665) | (2,649,304) | 50% | (5,299,665) | 100% |
| 615 - Fair & Expo | 962,736 | 918,804 | 95% | 704,127 | 469,416 | 67% | 687,245 | 98% |
| 616 - Annual County Fair | (75,000) | (75,000) | 100% | (156,706) | (104,464) | 67% | (156,706) | 100% |
| 617 - Fair & Expo Capital Reserve | 798,901 | 779,502 | 98% | 1,149,827 | 766,536 | 67% | 1,142,594 | 99% |
| 618 - RV Park | 47,958 | 47,958 | 100% | (81,566) | (1,048) | 1% | (81,566) | 100% |
| 619 - RV Park Reserve | 132,042 | 132,042 | 100% | 261,750 | 174,376 | 67% | 261,566 | 100% |
| 670 - Risk Management | (3,500) | (3,500) | 100% | (3,500) | (2,328) | 67% | (3,500) | 100% |
| 705 - 911 | - | - | 0% | (59,900) | (59,900) | 100% | (59,900) | 100% |
| 999 - Other | 15,418,726 | 17,682,916 | 115% | 10,959,373 | 10,698,525 | 98% | 12,248,403 | 112% |
| TOTAL TRANSFERS | 91 | - | 0 | (255) | - | 0 | - | 0% |



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD February 28, 2023 (unaudited)

66.7%

Year Complete

| ENDING FUND BALANCE | Fiscal Year 2022 | | | Fiscal Year 2023 | | | |
|-----------------------------------|--------------------|--------------------|-------------|--------------------|--------------------|--------------------|-------------|
| | Budget | Actuals | % | Budget | Actuals | Projection | % |
| 001 - General Fund | 10,723,375 | 13,847,827 | 129% | 11,374,637 | 25,180,740 | 13,962,964 | 123% |
| 030 - Juvenile | 596,681 | 1,522,125 | 255% | 634,663 | 1,446,230 | 1,558,048 | 245% |
| 160/170 - TRT | 8,433,816 | 9,475,532 | 112% | 4,000,000 | 5,811,581 | 3,891,551 | 97% |
| 200 - American Rescue Fund | - | 108,098 | 999% | - | 16,395,312 | 6,096,788 | 999% |
| 220 - Justice Court | 55,646 | - | 0% | 57,066 | 21,404 | 53,720 | 94% |
| 255 - Sheriff's Office | 12,160,633 | 15,162,285 | 125% | 7,024,650 | 28,514,066 | 8,795,753 | 125% |
| 274 - Health Services | 6,011,534 | 13,942,649 | 232% | 6,005,519 | 19,140,267 | 15,218,930 | 253% |
| 295 - CDD | 763,172 | 2,168,956 | 284% | 1,627,134 | 1,803,656 | 1,611,731 | 99% |
| 325 - Road | 2,231,806 | 7,806,356 | 350% | 2,262,898 | 9,393,421 | 5,538,101 | 245% |
| 355 - Adult P&P | 1,971,182 | 3,238,905 | 164% | 1,925,640 | 3,969,151 | 3,008,988 | 156% |
| 465 - Road CIP | 5,316,460 | 27,223,832 | 512% | 12,334,484 | 19,310,596 | 19,012,379 | 154% |
| 610 - Solid Waste | 583,520 | 3,066,662 | 526% | 556,359 | 3,260,518 | 803,050 | 144% |
| 615 - Fair & Expo | 604,256 | 995,519 | 165% | 315,960 | 855,912 | 915,871 | 290% |
| 616 - Annual County Fair | 17,369 | 385,854 | 999% | 225,358 | 720,558 | 551,476 | 245% |
| 617 - Fair & Expo Capital Reserve | 1,341,108 | 1,809,440 | 135% | 1,587,183 | 2,521,228 | 2,392,861 | 151% |
| 618 - RV Park | 13,294 | 166,536 | 999% | 82,920 | 161,093 | 52,622 | 63% |
| 619 - RV Park Reserve | 824,054 | 1,191,937 | 145% | 1,340,766 | 1,374,330 | 1,372,453 | 102% |
| 670 - Risk Management | 5,045,296 | 8,944,938 | 177% | 5,107,351 | 9,310,115 | 7,613,738 | 149% |
| 675 - Health Benefits | 8,375,402 | 11,304,191 | 135% | 8,815,139 | 11,419,239 | 8,515,648 | 97% |
| 705 - 911 | 9,307,082 | 12,708,705 | 137% | 8,926,080 | 15,892,424 | 9,916,888 | 111% |
| 999 - Other | 55,322,038 | 95,096,396 | 172% | 56,713,214 | 118,422,944 | 71,695,091 | 126% |
| TOTAL FUND BALANCE | 129,697,724 | 230,166,744 | 177% | 130,917,021 | 294,924,784 | 182,578,651 | 139% |



Budget to Actuals Report

General Fund - Fund 001

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|--------------------------|-------------------|-------------------|------------|-------------------|-------------------|------------|-------------------|------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Property Taxes - Current | 32,410,716 | 32,791,880 | 101% | 34,467,173 | 33,435,857 | 97% | 34,378,087 | 100% | (89,086) A |
| Property Taxes - Prior | 460,000 | 337,612 | 73% | 301,000 | 248,260 | 82% | 301,000 | 100% | - |
| Other General Revenues | 2,689,926 | 2,880,344 | 107% | 3,591,874 | 3,399,020 | 95% | 3,744,408 | 104% | 152,534 B |
| Assessor | 987,411 | 886,514 | 90% | 964,246 | 350,502 | 36% | 964,246 | 100% | - |
| Clerk | 2,741,215 | 2,225,591 | 81% | 2,298,566 | 860,432 | 37% | 1,598,566 | 70% | (700,000) C |
| BOPTA | 14,588 | 13,216 | 91% | 14,588 | 5,261 | 36% | 14,588 | 100% | - |
| District Attorney | 448,201 | 258,776 | 58% | 1,183,942 | 1,327,145 | 112% | 1,403,289 | 119% | 219,347 D |
| Tax Office | 341,004 | 321,554 | 94% | 221,483 | 89,667 | 40% | 221,483 | 100% | - |
| Veterans | 259,107 | 182,018 | 70% | 214,836 | 91,009 | 42% | 214,836 | 100% | - E |
| Property Management | 152,000 | 150,000 | 99% | 215,000 | 46,724 | 22% | 215,000 | 100% | - F |
| TOTAL RESOURCES | 40,504,168 | 40,047,506 | 99% | 43,472,708 | 39,853,877 | 92% | 43,055,503 | 99% | (417,205) |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|-------------------|-------------------|------------|-------------------|-------------------|------------|-------------------|------------|----------------|
| | Assessor | 5,454,784 | 5,157,534 | 95% | 5,910,478 | 3,522,450 | 60% | 5,443,924 | 92% |
| Clerk | 2,080,739 | 1,735,214 | 83% | 2,432,710 | 1,378,114 | 57% | 2,362,964 | 97% | 69,746 H |
| BOPTA | 82,911 | 77,147 | 93% | 87,177 | 56,192 | 64% | 95,578 | 110% | (8,401) |
| District Attorney | 9,715,707 | 8,677,696 | 89% | 10,979,839 | 6,747,250 | 61% | 10,617,050 | 97% | 362,789 I |
| Medical Examiner | 242,652 | 241,582 | 100% | 438,702 | 157,821 | 36% | 438,702 | 100% | - |
| Tax Office | 932,570 | 886,019 | 95% | 905,262 | 587,824 | 65% | 884,605 | 98% | 20,657 H |
| Veterans | 795,189 | 762,328 | 96% | 809,390 | 469,106 | 58% | 808,721 | 100% | 669 H |
| Property Management | 380,061 | 360,274 | 95% | 508,359 | 240,957 | 47% | 459,795 | 90% | 48,564 H |
| Non-Departmental | 1,614,196 | 1,485,453 | 92% | 2,130,456 | 1,662,919 | 78% | 2,130,456 | 100% | - J |
| TOTAL REQUIREMENTS | 21,298,809 | 19,383,248 | 91% | 24,202,373 | 14,822,633 | 61% | 23,241,795 | 96% | 960,578 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------|---------------------|---------------------|------------|---------------------|---------------------|------------|---------------------|------------|------------------|
| | Transfers In | 260,000 | 260,000 | 100% | 260,000 | 173,624 | 67% | 260,439 | 100% |
| Transfers Out | (22,212,604) | (22,067,006) | 99% | (21,131,416) | (13,871,955) | 66% | (19,959,011) | 94% | 1,172,405 |
| TOTAL TRANSFERS | (21,952,604) | (21,807,006) | 99% | (20,871,416) | (13,698,331) | 66% | (19,698,572) | 94% | 1,172,844 |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|----------------------|-------------|----------------------|----------------------|-------------|----------------------|-------------|--------------------|
| | Beginning Fund Balance | 13,470,620 | 14,990,575 | 111% | 12,975,718 | 13,847,828 | 107% | 13,847,828 | 107% |
| Resources over Requirements | 19,205,359 | 20,664,258 | | 19,270,335 | 25,031,244 | | 19,813,708 | | 543,373 |
| Net Transfers - In (Out) | (21,952,604) | (21,807,006) | | (20,871,416) | (13,698,331) | | (19,698,572) | | 1,172,844 |
| TOTAL FUND BALANCE | \$ 10,723,375 | \$ 13,847,828 | 129% | \$ 11,374,637 | \$ 25,180,740 | 221% | \$ 13,962,964 | 123% | \$2,588,327 |

- A** Current year taxes received primarily in November, February and May; actual FY22-23 TAV is 5.50% over FY21-22 vs. 5.55% budgeted
- B** PILT payment of \$500,000 received in July 2022; includes ~\$585K for a State Grant that will be passed through to NeighborImpact for domestic well assistance
- C** Recording fees expected to be lower than budget due to decreased loan origination volume from rising interest rates
- D** Recent budget adjustment to increase State grant funding which is expected to come in later this fiscal year
- E** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- F** Interfund land-sale management revenue recorded at year-end
- G** Projected Personnel savings based on FY22/FY23 average vacancy rate of 7.9%
- H** Projected Personnel based on vacancy savings to date
- I** Projected Personnel savings based on FY22/FY23 average vacancy rate of 4.2%
- J** Includes \$100K loan to Alfalfa Fire District
- K** Repayment to General Fund from Finance Reserves for ERP Implementation



Budget to Actuals Report

Juvenile - Fund 030

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|---------------------------|------------------|------------------|-------------|------------------|----------------|------------|------------------|-------------|---------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| OYA Basic & Diversion | 432,044 | 500,765 | 116% | 525,049 | 97,007 | 18% | 525,049 | 100% | - |
| ODE Juvenile Crime Prev | 100,517 | 117,184 | 117% | 123,000 | 51,261 | 42% | 107,720 | 88% | (15,280) |
| Gen Fund-Crime Prevention | 89,500 | 89,500 | 100% | 89,500 | - | 0% | 89,500 | 100% | - |
| Leases | 88,000 | 89,154 | 101% | 86,000 | 60,152 | 70% | 90,228 | 105% | 4,228 |
| Inmate/Prisoner Housing | 80,000 | 92,400 | 116% | 55,000 | 79,050 | 144% | 90,000 | 164% | 35,000 |
| DOC Unif Crime Fee/HB2712 | 49,339 | 50,462 | 102% | 49,339 | 12,616 | 26% | 49,339 | 100% | - |
| Miscellaneous | 7,500 | 29,113 | 388% | 42,500 | 30,106 | 71% | 37,000 | 87% | (5,500) |
| OJD Court Fac/Sec SB 1065 | 20,000 | 10,291 | 51% | 15,000 | 9,192 | 61% | 15,000 | 100% | - |
| Food Subsidy | 12,000 | 11,380 | 95% | 10,000 | 7,493 | 75% | 10,000 | 100% | - |
| Contract Payments | 8,000 | 9,947 | 124% | 8,000 | 2,930 | 37% | 5,000 | 63% | (3,000) |
| Interest on Investments | 14,243 | 7,647 | 54% | 6,815 | 18,472 | 271% | 25,680 | 377% | 18,865 |
| TOTAL RESOURCES | 901,143 | 1,007,843 | 112% | 1,010,203 | 368,277 | 36% | 1,044,516 | 103% | 34,313 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|------------------|------------|------------------|------------------|------------|------------------|------------|----------------|
| | Personnel Services | 6,082,895 | 5,411,118 | 89% | 6,332,160 | 3,849,674 | 61% | 5,884,136 | 93% |
| Materials and Services | 1,363,409 | 1,249,983 | 92% | 1,527,992 | 888,891 | 58% | 1,469,180 | 96% | 58,812 |
| Capital Outlay | 50,051 | 13,226 | 26% | 68,386 | 7,600 | 11% | 108,275 | 158% | (39,889) |
| TOTAL REQUIREMENTS | 7,496,355 | 6,674,328 | 89% | 7,928,538 | 4,746,165 | 60% | 7,461,591 | 94% | 466,947 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|-----------------------------|------------------|-------------|------------------|------------------|------------|------------------|-------------|-------------|
| | Transfers In- General Funds | 6,304,397 | 6,304,397 | 100% | 6,529,064 | 4,352,696 | 67% | 6,529,064 | 100% |
| Transfers Out-Veh Reserve | (81,010) | (81,010) | 100% | (76,067) | (50,704) | 67% | (76,067) | 100% | - |
| TOTAL TRANSFERS | 6,223,387 | 6,223,387 | 100% | 6,452,997 | 4,301,992 | 67% | 6,452,997 | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|---------------------|-------------|-------------------|---------------------|-------------|---------------------|-------------|------------------|
| | Beginning Fund Balance | 968,506 | 965,223 | 100% | 1,100,001 | 1,522,125 | 138% | 1,522,125 | 138% |
| Resources over Requirements | (6,595,212) | (5,666,485) | | (6,918,335) | (4,377,888) | | (6,417,075) | | 501,260 |
| Net Transfers - In (Out) | 6,223,387 | 6,223,387 | | 6,452,997 | 4,301,992 | | 6,452,997 | | - |
| TOTAL FUND BALANCE | \$ 596,681 | \$ 1,522,125 | 255% | \$ 634,663 | \$ 1,446,230 | 228% | \$ 1,558,048 | 245% | \$923,385 |

- A** New lease payment for JBarJ
- B** Savings based on current expense trends for materials and services.
- C** Out of county utilization for last two months is higher than anticipated based on original projection. Can shift daily based on intake activity.
- D** Investment Income projected to come in higher than budget
- E** Projected Personnel savings based on FY23 average vacancy rate of 5.2%
- F** Savings based on current expense trends for materials and services.



Budget to Actuals Report

TRT - Fund 160/170

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-------------------------|-------------------|-------------------|-------------|-------------------|------------------|------------|-------------------|------------|--------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Room Taxes | 12,519,987 | 12,977,205 | 104% | 13,580,874 | 9,918,853 | 73% | 13,368,487 | 98% | (212,387) A |
| Interest on Investments | 58,448 | 51,884 | 89% | 50,408 | 66,233 | 131% | 101,380 | 201% | 50,972 B |
| Miscellaneous | - | - | - | - | 161 | - | 161 | - | 161 |
| TOTAL RESOURCES | 12,578,435 | 13,029,089 | 104% | 13,631,282 | 9,985,248 | 73% | 13,470,028 | 99% | (161,254) |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|------------------------|------------------|------------|-------------------|------------------|------------|-------------------|------------|-----------------|
| | Grants & Contributions | - | - | - | 5,600,000 | 4,600,000 | 82% | 5,600,000 | 100% |
| COVA | 3,660,659 | 3,512,891 | 96% | 3,675,886 | 2,492,435 | 68% | 3,609,346 | 98% | 66,540 D |
| Interfund Charges | 239,526 | 239,526 | 100% | 3,574,573 | 2,383,049 | 67% | 3,574,573 | 100% | - E |
| Administrative | 15,203 | 9,365 | 62% | 215,508 | 122,778 | 57% | 215,508 | 100% | - |
| Software | 95,000 | 64,758 | 68% | 47,251 | 30,000 | 63% | 47,251 | 100% | - |
| TOTAL REQUIREMENTS | 4,010,388 | 3,826,539 | 95% | 13,113,218 | 9,628,262 | 73% | 13,046,678 | 99% | 66,540 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------------|------------------------|--------------------|------------|--------------------|--------------------|------------|--------------------|-------------|-----------------|
| | Transfer Out - RV Park | (20,000) | (20,000) | 100% | (20,000) | (13,328) | 67% | (20,000) | 100% |
| Transfer Out - Annual Fair | (75,000) | (75,000) | 100% | (75,000) | (50,000) | 67% | (75,000) | 100% | - |
| Transfer Out - Justice Court | (240,956) | (196,126) | 81% | (263,217) | (175,472) | 67% | (263,217) | 100% | - |
| Transfer Out - Health | (444,417) | (444,417) | 100% | (418,417) | (278,944) | 67% | (418,417) | 100% | - |
| Transfer Out - F&E Reserve | (498,901) | (479,502) | 96% | (501,683) | (334,448) | 67% | (494,450) | 99% | 7,233 F |
| Transfer Out - F&E | (1,093,513) | (1,049,581) | 96% | (1,101,342) | (734,224) | 67% | (1,084,460) | 98% | 16,882 G |
| Transfer Out - Sheriff | (3,651,787) | (3,651,787) | 100% | (3,651,787) | (2,434,520) | 67% | (3,651,787) | 100% | - |
| TOTAL TRANSFERS | (6,024,574) | (5,916,413) | 98% | (6,031,446) | (4,020,936) | 67% | (6,007,331) | 100% | 24,115 |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|------------|--------------------|
| | Beginning Fund Balance | 5,890,343 | 6,189,395 | 105% | 9,513,382 | 9,475,532 | 100% | 9,475,532 | 100% |
| Resources over Requirements | 8,568,047 | 9,202,550 | - | 518,064 | 356,985 | - | 423,350 | - | (94,714) |
| Net Transfers - In (Out) | (6,024,574) | (5,916,413) | - | (6,031,446) | (4,020,936) | - | (6,007,331) | - | 24,115 |
| TOTAL FUND BALANCE | \$ 8,433,816 | \$ 9,475,532 | 112% | \$ 4,000,000 | \$ 5,811,581 | 145% | \$ 3,891,551 | 97% | (\$108,449) |

- A** Room Tax collections up 3% over last year versus 5.0% budget assumption
- B** Investment Income projected to come in higher than budget
- C** Includes contributions of \$4M to Sunriver Service District, \$600K to Deschutes Trail Coalition and \$1M to Mt. Bachelor
- D** Payments to COVA based on a percent of TRT collections
- E** Includes ~\$3.5M for Interfund Payments to the General County Reserve Fund
- F** The balance of the 1% F&E TRT is transferred to F&E reserves
- G** Transfer projected to be lower based on decreased Room Tax revenue



Budget to Actuals Report

ARPA – Fund 200

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance | |
|---|-------------------|-------------------|------------|------------------|-------------------|-------------|-------------------|-------------|-------------------|---|
| | Budget | Actuals | % | Budget | Actuals | % | | | | |
| Interest on Investments | - | 93,961 | | 105,186 | 205,384 | 195% | 316,130 | 301% | 210,944 | A |
| Local Assistance & Tribal Consistency | - | - | | - | 2,311,073 | | 4,622,145 | | 4,622,145 | B |
| State & Local Coronavirus Fiscal Recovery Funds | 19,000,000 | 14,187,441 | 75% | - | 24,179,776 | | 24,179,776 | | 24,179,776 | C |
| TOTAL RESOURCES | 19,000,000 | 14,281,402 | 75% | 105,186 | 26,696,233 | 999% | 29,118,051 | 999% | 29,012,865 | |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance | |
|---------------------------|---|-------------------|------------|-------------------|-------------------|------------|-------------------|-------------|-------------|---|
| | Services to Disproportionately Impacted Communities | 20,650,098 | 5,242,251 | 25% | 15,394,824 | 8,250,526 | 54% | 15,394,824 | 100% | - |
| Administrative | 5,281,005 | 143,079 | 3% | 4,317,328 | 116,232 | 3% | 4,317,328 | 100% | - | E |
| Infrastructure | 2,050,000 | 527,275 | 26% | 1,634,710 | 499,535 | 31% | 1,634,710 | 100% | - | F |
| Negative Economic Impacts | 6,285,840 | 5,488,685 | 87% | 899,577 | 674,792 | 75% | 899,577 | 100% | - | G |
| Public Health | 3,733,057 | 2,786,152 | 75% | 882,922 | 867,934 | 98% | 882,922 | 100% | - | H |
| TOTAL REQUIREMENTS | 38,000,000 | 14,187,441 | 37% | 23,129,361 | 10,409,019 | 45% | 23,129,361 | 100% | - | |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|-------------------|-------------|--------------|----------------------|-------------|---------------------|-------------|---------------------|
| | Beginning Fund Balance | 19,000,000 | 14,137 | 0% | 23,024,175 | 108,098 | 0% | 108,098 | 0% |
| Resources over Requirements | (19,000,000) | 93,961 | | (23,024,175) | 16,287,214 | | 5,988,690 | | 29,012,865 |
| Net Transfers - In (Out) | - | - | | - | - | | - | | - |
| TOTAL FUND BALANCE | - | \$ 108,098 | 999% | - | \$ 16,395,312 | 999% | \$ 6,096,788 | 999% | \$ 6,096,788 |

- A** Investment Income projected to come in higher than budget
- B** A budget adjustment for additional Local Assistance & Tribal Consistency funds is forthcoming
- C** The revenue received in FY22, but unspent at 06.30.22, was recorded as Deferred Revenue and recognized in FY23
- D** Includes \$6.77M in childcare/early education funding, \$6.9M in housing support for unhoused persons and over \$7.3M in affordable housing projects
- E** Administration holds the balance of the ARPA funds, as well as an approved Management Analyst for ARPA reporting and administration
- F** Consists of modernization of irrigation systems, Terrebonne wastewater system, and a regional broadband infrastructure needs and assessment
- G** Majority of funding is for food programs, \$2.5 million in small business assistance and additional funding for Ronald McDonald House and an Apprenticeship jobs program
- H** Approved ARPA funding consists of Isolation Motel Liability Insurance, COVID-19 testing done by Dr. Young, UV sanitizer for the jail to prevent COVID-19 in congregate settings and various Health Services expenses such as temporary staffing costs to support the COVID-19 response



Budget to Actuals Report

Justice Court - Fund 220

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-------------------------|------------------|----------------|------------|------------------|----------------|------------|----------------|-------------|--------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Court Fines & Fees | 550,000 | 494,265 | 90% | 525,000 | 329,483 | 63% | 525,000 | 100% | - |
| Interest on Investments | 95 | 45 | 48% | 32 | 360 | 999% | 490 | 999% | 458 A |
| Miscellaneous | 737 | 365 | 50% | - | - | | - | | - |
| TOTAL RESOURCES | 550,832 | 494,676 | 90% | 525,032 | 329,844 | 63% | 525,490 | 100% | 458 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|----------------|------------|----------------|----------------|------------|----------------|-------------|----------------|
| | Personnel Services | 577,209 | 541,792 | 94% | 569,648 | 384,053 | 67% | 573,452 | 101% |
| Materials and Services | 158,933 | 149,011 | 94% | 161,535 | 99,859 | 62% | 161,535 | 100% | - B |
| TOTAL REQUIREMENTS | 736,142 | 690,802 | 94% | 731,183 | 483,912 | 66% | 734,987 | 101% | (3,804) |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------|--------------------|----------------|------------|----------------|----------------|------------|----------------|-------------|-------------|
| | Transfers In - TRT | 240,956 | 196,126 | 81% | 263,217 | 175,472 | 67% | 263,217 | 100% |
| TOTAL TRANSFERS | 240,956 | 196,126 | 81% | 263,217 | 175,472 | 67% | 263,217 | 100% | - |

| | | | | | | | | | |
|-----------------------------|------------------|-----------|-----------|------------------|------------------|------------|------------------|------------|------------------|
| Resources over Requirements | (185,310) | (196,126) | | (206,151) | (154,068) | | (209,497) | | (3,346) |
| Net Transfers - In (Out) | 240,956 | 196,126 | | 263,217 | 175,472 | | 263,217 | | - |
| TOTAL □ | \$ 55,646 | - | 0% | \$ 57,066 | \$ 21,404 | 38% | \$ 53,720 | 94% | (\$3,346) |

- A** Investment Income projected to come in higher than budget
- B** One time yearly software maintenance fee paid in July for entire fiscal year



Budget to Actuals Report

Sheriff's Office - Fund 255

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|------------|-------------------|-------------|-------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| LED #1 Property Tax Current | 28,448,529 | 28,828,746 | 101% | 30,282,049 | 29,435,182 | 97% | 30,239,651 | 100% | (42,398) A |
| LED #2 Property Tax Current | 11,813,562 | 11,962,302 | 101% | 13,400,541 | 12,955,817 | 97% | 13,313,046 | 99% | (87,495) B |
| Sheriff's Office Revenues | 3,993,964 | 4,407,029 | 110% | 4,607,630 | 4,793,112 | 104% | 4,945,024 | 107% | 337,394 C |
| LED #1 Property Tax Prior | 330,000 | 288,862 | 88% | 330,000 | 208,135 | 63% | 330,000 | 100% | - |
| LED #2 Property Tax Prior | 145,000 | 118,145 | 81% | 145,000 | 86,050 | 59% | 145,000 | 100% | - |
| LED #1 Interest | 147,416 | 96,152 | 65% | 89,119 | 185,635 | 208% | 240,230 | 270% | 151,111 C |
| LED #2 Interest | 69,274 | 24,356 | 35% | 22,716 | 45,616 | 201% | 47,760 | 210% | 25,044 D |
| LED #2 Foreclosed Properties | - | 15,070 | - | - | - | - | - | - | - |
| LED #1 Foreclosed Properties | - | 36,317 | - | - | - | - | - | - | - |
| TOTAL RESOURCES | 44,947,745 | 45,776,980 | 102% | 48,877,055 | 47,709,547 | 98% | 49,260,711 | 101% | 383,656 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|----------------------------|-------------------|-------------------|------------|-------------------|-------------------|------------|-------------------|------------|-------------------------|
| | Digital Forensics | - | - | - | 808,610 | 513,303 | 63% | 789,644 | 98% |
| Concealed Handgun Licenses | - | - | - | 335,044 | 207,406 | 62% | 326,804 | 98% | 8,240 |
| Rickard Ranch | - | - | - | 264,871 | 135,514 | 51% | 264,871 | 100% | - |
| Sheriff's Services | 4,002,499 | 4,208,992 | 105% | 5,863,885 | 3,295,388 | 56% | 5,172,145 | 88% | 691,740 |
| Civil/Special Units | 1,154,204 | 1,112,473 | 96% | 1,168,300 | 771,546 | 66% | 1,082,781 | 93% | 85,519 |
| Automotive/Communications | 3,576,342 | 3,738,777 | 105% | 4,005,888 | 2,244,153 | 56% | 3,902,719 | 97% | 103,169 |
| Detective | 3,029,130 | 3,013,632 | 99% | 3,583,825 | 2,500,300 | 70% | 3,941,343 | 110% | (357,518) |
| Patrol | 14,015,461 | 13,440,565 | 96% | 14,640,315 | 9,343,899 | 64% | 14,696,309 | 100% | (55,994) |
| Records | 1,025,023 | 735,218 | 72% | 944,493 | 446,609 | 47% | 693,695 | 73% | 250,798 |
| Adult Jail | 21,033,697 | 18,807,184 | 89% | 22,069,320 | 13,414,302 | 61% | 21,662,166 | 98% | 407,154 |
| Court Security | 444,617 | 431,758 | 97% | 424,769 | 353,618 | 83% | 538,116 | 127% | (113,347) |
| Emergency Services | 789,912 | 543,303 | 69% | 829,997 | 342,473 | 41% | 642,989 | 77% | 187,008 |
| Special Services | 1,775,588 | 2,053,196 | 116% | 2,047,792 | 1,547,358 | 76% | 2,429,126 | 119% | (381,334) |
| Training | 1,626,207 | 1,786,439 | 110% | 1,907,588 | 1,024,919 | 54% | 1,901,401 | 100% | 6,187 |
| Other Law Enforcement | 1,389,684 | 1,510,925 | 109% | 820,836 | 633,073 | 77% | 1,031,721 | 126% | (210,885) |
| Non - Departmental | 299,998 | - | 0% | - | - | 0% | - | 100% | - |
| TOTAL REQUIREMENTS | 54,162,360 | 51,382,461 | 95% | 59,715,533 | 36,773,861 | 62% | 59,075,830 | 99% | 639,703 E |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------------|-------------------|------------------|-------------|------------------|------------------|------------|------------------|-------------|-------------|
| | Transfer In - TRT | 3,651,787 | 3,651,787 | 100% | 3,651,787 | 2,434,520 | 67% | 3,651,787 | 100% |
| Transfer In - General Fund | 121,950 | 121,950 | 100% | 70,000 | 46,664 | 67% | 70,000 | 100% | - |
| Transfers Out - Debt Service | (273,000) | (272,491) | 100% | (273,200) | (65,089) | 24% | (273,200) | 100% | - |
| TOTAL TRANSFERS | 3,500,737 | 3,501,246 | 100% | 3,448,587 | 2,416,095 | 70% | 3,448,587 | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|----------------------|-------------|---------------------|----------------------|-------------|---------------------|-------------|---------------------|
| | Beginning Fund Balance | 17,874,511 | 17,266,520 | 97% | 14,414,541 | 15,162,285 | 105% | 15,162,285 | 105% |
| Resources over Requirements | (9,214,615) | (5,605,481) | - | (10,838,478) | 10,935,686 | - | (9,815,119) | - | 1,023,359 |
| Net Transfers - In (Out) | 3,500,737 | 3,501,246 | - | 3,448,587 | 2,416,095 | - | 3,448,587 | - | - |
| TOTAL FUND BALANCE | \$ 12,160,633 | \$ 15,162,285 | 125% | \$ 7,024,650 | \$ 28,514,066 | 406% | \$ 8,795,753 | 125% | \$ 1,771,103 |

Note: Vacant positions are driving projected department savings, with other fluctuations causing projected budget overages

- A** Current year taxes received primarily in November, February and May; actual FY22-23 TAV is 5.50% over FY21-22 vs. 5.55% budgeted
- B** Current year taxes received primarily in November, February and May; actual FY22-23 TAV is 4.79% over FY21-22 vs. 5.45% budgeted
- C** Investment Income projected to come in higher than budget
- D** Investment Income projected to come in higher than budget
- E** Savings due to vacant positions



Budget to Actuals Report

Health Services - Fund 274

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|------------|-------------------|-------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| State Grant | 17,641,302 | 16,634,837 | 94% | 22,223,536 | 15,038,022 | 68% | 23,838,199 | 107% | 1,614,663 |
| OHP Capitation | 8,947,837 | 11,776,144 | 132% | 12,882,624 | 8,815,044 | 68% | 12,115,681 | 94% | (766,943) |
| State Miscellaneous | 4,129,465 | 3,518,729 | 85% | 8,901,719 | 6,075,414 | 68% | 8,776,839 | 99% | (124,880) |
| OHP Fee for Service | 3,627,151 | 4,032,343 | 111% | 3,232,620 | 2,691,605 | 83% | 4,909,696 | 152% | 1,677,076 |
| Federal Grants | 4,303,483 | 4,090,251 | 95% | 2,615,634 | 1,400,369 | 54% | 2,694,217 | 103% | 78,583 |
| Local Grants | 1,936,838 | 3,350,227 | 173% | 2,332,031 | 1,706,832 | 73% | 2,525,159 | 108% | 193,128 |
| Environmental Health Fees | 1,086,019 | 1,213,172 | 112% | 1,238,499 | 1,166,286 | 94% | 1,261,920 | 102% | 23,421 |
| Other | 884,036 | 866,362 | 98% | 1,169,317 | 1,633,353 | 140% | 2,101,216 | 180% | 931,899 |
| State - Medicaid/Medicare | 843,050 | 777,348 | 92% | 807,530 | 737,535 | 91% | 1,111,814 | 138% | 304,284 |
| Patient Fees | 468,415 | 538,392 | 115% | 615,644 | 419,240 | 68% | 705,952 | 115% | 90,308 |
| Medicaid | 1,014,100 | 750,524 | 74% | 430,863 | 416,122 | 97% | 624,183 | 145% | 193,320 |
| State - Medicare | 172,200 | 194,470 | 113% | 337,614 | 131,660 | 39% | 206,824 | 61% | (130,790) |
| Vital Records | 280,000 | 342,960 | 122% | 300,000 | 213,835 | 71% | 315,000 | 105% | 15,000 |
| Liquor Revenue | 157,000 | 199,100 | 127% | 177,574 | 84,488 | 48% | 177,574 | 100% | - |
| Divorce Filing Fees | 173,030 | 178,331 | 103% | 173,030 | 63,178 | 37% | 63,178 | 37% | (109,852) |
| Interfund Contract- Gen Fund | 127,000 | 127,000 | 100% | 127,000 | 127,000 | 100% | 127,000 | 100% | - |
| State Shared- Family Planning | 152,634 | 118,228 | 77% | 125,000 | 94,272 | 75% | 158,733 | 127% | 33,733 |
| Interest on Investments | 156,549 | 101,438 | 65% | 97,750 | 236,264 | 242% | 347,100 | 355% | 249,350 |
| CCBHC Grant | 2,627,291 | 38,587 | 1% | - | - | - | - | - | - |
| TOTAL RESOURCES | 48,727,400 | 48,848,440 | 100% | 57,787,985 | 41,050,518 | 71% | 62,060,285 | 107% | 4,272,300 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|---------------------------|-------------------|------------|-------------------|-------------------|------------|-------------------|------------|------------------|
| | Administration Allocation | - | - | 999% | - | - | 0% | - | 0% |
| Personnel Services | 43,994,358 | 39,393,426 | 90% | 50,658,752 | 31,667,391 | 63% | 46,112,138 | 91% | 4,546,614 |
| Materials and Services | 14,721,284 | 12,243,043 | 83% | 19,902,800 | 8,567,085 | 43% | 20,144,520 | 101% | (241,720) |
| Capital Outlay | 157,000 | 82,128 | 52% | 457,575 | 259,408 | 57% | 451,575 | 99% | 6,000 |
| TOTAL REQUIREMENTS | 58,872,642 | 51,718,597 | 88% | 71,019,127 | 40,493,883 | 57% | 66,708,233 | 94% | 4,310,894 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------------|----------------------------|------------------|-------------|------------------|------------------|------------|------------------|------------|--------------------|
| | Transfers In- General Fund | 5,909,168 | 5,909,168 | 100% | 6,608,245 | 4,405,424 | 67% | 5,435,840 | 82% |
| Transfers In- OHP Mental Health | - | - | - | 1,473,586 | 368,382 | 25% | 562,279 | 38% | (911,307) |
| Transfers In - TRT | 444,417 | 444,417 | 100% | 418,417 | 278,944 | 67% | 418,417 | 100% | - |
| Transfers Out | (230,755) | (230,755) | 100% | (492,306) | (411,766) | 84% | (492,306) | 100% | - |
| TOTAL TRANSFERS | 6,122,830 | 6,122,830 | 100% | 8,007,942 | 4,640,984 | 58% | 5,924,230 | 74% | (2,083,712) |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|----------------------|-------------|---------------------|----------------------|-------------|----------------------|-------------|--------------------|
| | Beginning Fund Balance | 10,033,946 | 10,689,975 | 107% | 11,228,719 | 13,942,649 | 124% | 13,942,649 | 124% |
| Resources over Requirements | (10,145,242) | (2,870,157) | - | (13,231,142) | 556,635 | - | (4,647,948) | - | 8,583,194 |
| Net Transfers - In (Out) | 6,122,830 | 6,122,830 | 100% | 8,007,942 | 4,640,984 | 58% | 5,924,230 | 74% | (2,083,712) |
| TOTAL FUND BALANCE | \$ 6,011,534 | \$ 13,942,649 | 232% | \$ 6,005,519 | \$ 19,140,267 | 319% | \$ 15,218,930 | 253% | \$9,213,411 |



Budget to Actuals Report

Health Services - Admin - Fund 274

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-------------------------|------------------|------------------|------------|------------------|------------------|------------|------------------|-------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Federal Grants | 1,438,843 | 1,183,981 | 82% | 454,405 | 323,040 | 71% | 747,892 | 165% | 293,487 A |
| State Grant | 769,319 | 493,270 | 64% | 379,180 | 313,969 | 83% | 340,782 | 90% | (38,398) |
| OHP Capitation | - | 436,443 | | 367,074 | 271,662 | 74% | 367,074 | 100% | - |
| Other | 9,200 | 12,146 | 132% | 160,495 | 156,577 | 98% | 162,949 | 102% | 2,454 |
| Interest on Investments | 156,549 | 101,438 | 65% | 97,750 | 236,264 | 242% | 347,100 | 355% | 249,350 |
| CCBHC Grant | 486,804 | 6,938 | 1% | - | - | | - | | - |
| Patient Fees | - | 1,124 | | - | - | | - | | - |
| TOTAL RESOURCES | 2,860,715 | 2,235,340 | 78% | 1,458,904 | 1,301,513 | 89% | 1,965,797 | 135% | 506,893 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|------------------|------------|------------------|------------------|-------------|------------------|------------|----------------|
| | Personnel Services | 6,904,224 | 5,832,219 | 84% | 6,738,820 | 3,934,913 | 58% | 5,875,946 | 87% |
| Materials and Services | 6,580,649 | 6,134,705 | 93% | 7,010,683 | 4,406,479 | 63% | 7,070,908 | 101% | (60,225) |
| Administration Allocation | (10,188,902) | (10,188,901) | 100% | (11,228,846) | (5,530,452) | 49% | (11,228,846) | 100% | - |
| TOTAL REQUIREMENTS | 3,295,971 | 1,778,023 | 54% | 2,520,656 | 2,810,940 | 112% | 1,718,008 | 68% | 802,649 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------|---------------------------------|------------------|-------------|------------------|------------------|------------|------------------|-------------|-----------------|
| | Transfers In- OHP Mental Health | - | - | | 80,771 | 20,190 | 25% | - | 0% |
| Transfers Out | (219,794) | (219,794) | 100% | (230,635) | (153,752) | 67% | (230,635) | 100% | - |
| TOTAL TRANSFERS | (219,794) | (219,794) | 100% | (149,864) | (133,562) | 89% | (230,635) | 154% | (80,771) |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|---------------------|-------------|---------------------|---------------------|------------|---------------------|-------------|--------------------|
| | Beginning Fund Balance | 3,552,000 | 3,769,942 | 106% | 3,884,332 | 4,007,465 | 103% | 4,007,465 | 103% |
| Resources over Requirements | (435,256) | 457,317 | | (1,061,752) | (1,509,428) | | 247,789 | | 1,309,542 |
| Net Transfers - In (Out) | (219,794) | (219,794) | | (149,864) | (133,562) | | (230,635) | | (80,771) |
| TOTAL FUND BALANCE | \$ 2,896,950 | \$ 4,007,465 | 138% | \$ 2,672,716 | \$ 2,364,476 | 88% | \$ 4,024,620 | 151% | \$1,351,904 |

A Projection includes unbudgeted FEMA carryforward from FY22 for vaccine clinics and outreach.

B Personnel projections based on year to date vacancy savings and assume 3% moving forward.

C Transfers In from OHP Mental Health Reserves will occur at end of year. No funds are currently projected to be transferred to Admin Services.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|------------|-------------------|-------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| State Grant | 11,907,014 | 12,160,202 | 102% | 15,718,843 | 11,027,434 | 70% | 16,883,785 | 107% | 1,164,942 |
| OHP Capitation | 8,947,837 | 11,339,701 | 127% | 12,515,550 | 8,543,381 | 68% | 11,748,607 | 94% | (766,943) |
| State Miscellaneous | 1,934,643 | 1,712,171 | 89% | 8,027,373 | 5,787,244 | 72% | 7,843,956 | 98% | (183,417) |
| OHP Fee for Service | 3,627,151 | 4,009,351 | 111% | 3,214,360 | 2,672,347 | 83% | 4,877,317 | 152% | 1,662,957 |
| Federal Grants | 2,725,623 | 2,781,433 | 102% | 2,017,169 | 1,005,729 | 50% | 1,783,587 | 88% | (233,582) |
| Local Grants | 1,093,055 | 1,378,335 | 126% | 1,475,139 | 840,395 | 57% | 1,537,053 | 104% | 61,914 |
| Other | 682,180 | 668,038 | 98% | 719,670 | 481,960 | 67% | 721,717 | 100% | 2,047 |
| Patient Fees | 372,115 | 431,526 | 116% | 519,344 | 328,696 | 63% | 503,421 | 97% | (15,923) |
| Medicaid | 1,014,100 | 750,524 | 74% | 430,863 | 416,122 | 97% | 624,183 | 145% | 193,320 |
| State - Medicare | 172,200 | 194,470 | 113% | 337,614 | 131,660 | 39% | 206,824 | 61% | (130,790) |
| Liquor Revenue | 157,000 | 199,100 | 127% | 177,574 | 84,488 | 48% | 177,574 | 100% | - |
| Divorce Filing Fees | 173,030 | 178,331 | 103% | 173,030 | 63,178 | 37% | 63,178 | 37% | (109,852) |
| Interfund Contract- Gen Fund | 127,000 | 127,000 | 100% | 127,000 | 127,000 | 100% | 127,000 | 100% | - |
| CCBHC Grant | 2,140,487 | 31,649 | 1% | - | - | - | - | - | - |
| TOTAL RESOURCES | 35,073,435 | 35,961,830 | 103% | 45,453,529 | 31,509,633 | 69% | 47,098,202 | 104% | 1,644,673 |

| REQUIREMENTS | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|---------------------------|-------------------|-------------------|------------|-------------------|-------------------|------------|-------------------|------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Administration Allocation | 7,523,855 | 7,523,855 | 100% | 8,265,132 | 4,088,436 | 49% | 8,265,132 | 100% | - |
| Personnel Services | 26,606,065 | 24,513,386 | 92% | 32,453,031 | 20,880,821 | 64% | 29,854,588 | 92% | 2,598,443 |
| Materials and Services | 4,882,963 | 3,690,305 | 76% | 10,260,652 | 3,218,791 | 31% | 10,078,316 | 98% | 182,335 |
| Capital Outlay | 80,000 | 54,752 | 68% | 225,443 | 109,100 | 48% | 219,443 | 97% | 6,000 |
| TOTAL REQUIREMENTS | 39,092,883 | 35,782,298 | 92% | 51,204,258 | 28,297,147 | 55% | 48,417,479 | 95% | 2,786,779 |

| TRANSFERS | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|---------------------------------|------------------|------------------|-------------|------------------|------------------|------------|------------------|------------|--------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Transfers In- General Fund | 2,278,087 | 2,278,087 | 100% | 2,231,439 | 1,487,592 | 67% | 1,227,695 | 55% | (1,003,744) |
| Transfers In- OHP Mental Health | - | - | - | 1,392,815 | 348,192 | 25% | 562,279 | 40% | (830,536) |
| Transfers Out | (10,961) | (10,961) | 100% | (152,921) | (149,264) | 98% | (152,921) | 100% | - |
| TOTAL TRANSFERS | 2,267,126 | 2,267,126 | 100% | 3,471,333 | 1,686,520 | 49% | 1,637,053 | 47% | (1,834,280) |

| FUND BALANCE | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-----------------------------|---------------------|---------------------|-------------|---------------------|----------------------|-------------|---------------------|-------------|---------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Beginning Fund Balance | 3,612,014 | 3,870,664 | 107% | 4,788,795 | 6,317,144 | 132% | 6,317,144 | 132% | 1,528,349 |
| Resources over Requirements | (4,019,448) | 179,532 | - | (5,750,729) | 3,212,487 | - | (1,319,277) | - | 4,431,452 |
| Net Transfers - In (Out) | 2,267,126 | 2,267,126 | 100% | 3,471,333 | 1,686,520 | 49% | 1,637,053 | 47% | (1,834,280) |
| TOTAL FUND BALANCE | \$ 1,859,692 | \$ 6,317,322 | 340% | \$ 2,509,399 | \$ 11,216,150 | 447% | \$ 6,634,919 | 264% | \$ 4,125,520 |

- A** Increase of \$1.1M related to new funds for Aid & Assist (\$431K), a cost of living adjustment (\$358K), and carryforward revenue from FY22 (\$455k).
- B** A new System of Care wraparound payment was budgeted as part of OHP Capitation, but is coming in as OHP Fee for Service.
- C** Vacancies in I/DD are estimated to result in lower State Miscellaneous revenue than budgeted.
- D** Mediation Program will no longer be managed within Health Services, so funds are transferred out of Health Services
- E** Personnel projections based on year to date vacancy savings and assume 10% moving forward.
- F** Estimating Behavioral Health will return approximately \$1M return of County General Funds in FY23.
- G** Transfers In from OHP Mental Health Reserves will occur at end of year. Fewer funds are currently projected to be transferred to Behavioral Health than budgeted.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-------------------------------|-------------------|-------------------|------------|-------------------|------------------|------------|-------------------|-------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| State Grant | 4,964,969 | 3,981,365 | 80% | 6,125,513 | 3,696,620 | 60% | 6,613,632 | 108% | 488,119 |
| Environmental Health Fees | 1,086,019 | 1,213,172 | 112% | 1,238,499 | 1,166,286 | 94% | 1,261,920 | 102% | 23,421 |
| State Miscellaneous | 2,194,822 | 1,806,557 | 82% | 874,346 | 288,170 | 33% | 932,883 | 107% | 58,537 |
| Local Grants | 843,783 | 1,971,892 | 234% | 856,892 | 866,437 | 101% | 988,106 | 115% | 131,214 |
| State - Medicaid/Medicare | 843,050 | 777,348 | 92% | 807,530 | 737,535 | 91% | 1,111,814 | 138% | 304,284 |
| Vital Records | 280,000 | 342,960 | 122% | 300,000 | 213,835 | 71% | 315,000 | 105% | 15,000 |
| Other | 192,656 | 186,177 | 97% | 289,152 | 994,815 | 344% | 1,216,550 | 421% | 927,398 |
| Federal Grants | 139,017 | 124,837 | 90% | 144,060 | 71,600 | 50% | 162,738 | 113% | 18,678 |
| State Shared- Family Planning | 152,634 | 118,228 | 77% | 125,000 | 94,272 | 75% | 158,733 | 127% | 33,733 |
| Patient Fees | 96,300 | 105,742 | 110% | 96,300 | 90,544 | 94% | 202,531 | 210% | 106,231 |
| OHP Fee for Service | - | 22,993 | | 18,260 | 19,258 | 105% | 32,379 | 177% | 14,119 |
| TOTAL RESOURCES | 10,793,250 | 10,651,270 | 99% | 10,875,552 | 8,239,372 | 76% | 12,996,286 | 120% | 2,120,734 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|---------------------------|-------------------|------------|-------------------|------------------|------------|-------------------|------------|----------------|
| | Administration Allocation | 2,665,047 | 2,665,046 | 100% | 2,963,714 | 1,442,016 | 49% | 2,963,714 | 100% |
| Personnel Services | 10,484,069 | 9,047,822 | 86% | 11,466,901 | 6,851,657 | 60% | 10,381,604 | 91% | 1,085,297 |
| Materials and Services | 3,257,672 | 2,418,033 | 74% | 2,631,466 | 941,815 | 36% | 2,995,296 | 114% | (363,830) |
| Capital Outlay | 77,000 | 27,376 | 36% | 232,132 | 150,308 | 65% | 232,132 | 100% | - |
| TOTAL REQUIREMENTS | 16,483,788 | 14,158,277 | 86% | 17,294,213 | 9,385,796 | 54% | 16,572,746 | 96% | 721,467 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------|----------------------------|------------------|-------------|------------------|------------------|------------|------------------|------------|------------------|
| | Transfers In- General Fund | 3,631,081 | 3,631,081 | 100% | 4,376,806 | 2,917,832 | 67% | 4,208,145 | 96% |
| Transfers In - TRT | 444,417 | 444,417 | 100% | 418,417 | 278,944 | 67% | 418,417 | 100% | - |
| Transfers Out | - | - | | (108,750) | (108,750) | 100% | (108,750) | 100% | - |
| TOTAL TRANSFERS | 4,075,498 | 4,075,498 | 100% | 4,686,473 | 3,088,026 | 66% | 4,517,812 | 96% | (168,661) |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|---------------------|-------------|-------------------|---------------------|-------------|---------------------|-------------|--------------------|
| | Beginning Fund Balance | 2,869,932 | 3,049,370 | 106% | 2,555,592 | 3,618,039 | 142% | 3,618,039 | 142% |
| Resources over Requirements | (5,690,538) | (3,507,006) | | (6,418,661) | (1,146,424) | | (3,576,460) | | 2,842,201 |
| Net Transfers - In (Out) | 4,075,498 | 4,075,498 | | 4,686,473 | 3,088,026 | | 4,517,812 | | (168,661) |
| TOTAL FUND BALANCE | \$ 1,254,892 | \$ 3,617,861 | 288% | \$ 823,404 | \$ 5,559,641 | 675% | \$ 4,559,391 | 554% | \$3,735,987 |

- A** Carryforward of unbudgeted funds are related to vacancies in COVID Team and Public Health Modernization; Includes additional funds for Problem Gambling
- B** Carryforward from FY22 of appx. \$40K for Living Well and Diabetes Prevention Programs, as well as reclassifying \$60K from Jefferson County for disease investigation
- C** Medicaid revenue trending more than budgeted for the Family Support Services - Nurse Home Visiting Programs
- D** Revenue over budget is related to receipt of additional Opioid Settlement funds for years 1-3 of two settlements. Currently the resources are not obligated, and will fall to fund balance.
- E** Personnel projections based on year to date vacancy savings and assume 6% moving forward.
- F** Increase in expenditures related to additional funds in Prevention Services, including Tobacco Prevention, Diabetes Prevention, and Alcohol and Drug Prevention. Also includes estimated isolation motel expenses and increase MAC/TCM match amounts.
- G** Due to Health Officer vacancy, anticipate returning associated County General Fund (\$168K).



Budget to Actuals Report

Community Development - Fund 295

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|------------------------|------------------|-------------------|-------------|-------------------|------------------|------------|-------------------|------------|--------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Admin - Operations | 138,716 | 153,688 | 111% | 153,445 | 104,781 | 68% | 153,095 | 100% | (350) |
| Code Compliance | 842,906 | 995,865 | 118% | 1,171,592 | 658,621 | 56% | 994,467 | 85% | (177,125) A |
| Building Safety | 3,819,940 | 4,325,818 | 113% | 4,821,160 | 2,819,501 | 58% | 4,549,660 | 94% | (271,500) A |
| Electrical | 914,750 | 979,129 | 107% | 1,022,005 | 504,238 | 49% | 785,505 | 77% | (236,500) A |
| Onsite Wastewater | 1,056,678 | 983,462 | 93% | 1,017,678 | 484,326 | 48% | 741,551 | 73% | (276,127) A |
| Current Planning | 1,980,521 | 2,223,570 | 112% | 2,425,334 | 1,265,790 | 52% | 2,020,184 | 83% | (405,150) A |
| Long Range Planning | 826,806 | 880,902 | 107% | 1,064,305 | 567,203 | 53% | 914,478 | 86% | (149,827) A |
| TOTAL RESOURCES | 9,580,316 | 10,542,434 | 110% | 11,675,519 | 6,404,460 | 55% | 10,158,940 | 87% | (1,516,579) |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|------------------|------------|-------------------|------------------|------------|------------------|------------|------------------|
| | Admin - Operations | 3,137,795 | 2,960,981 | 94% | 3,432,980 | 2,010,780 | 59% | 3,036,185 | 88% |
| Code Compliance | 617,012 | 618,343 | 100% | 805,614 | 481,471 | 60% | 727,486 | 90% | 78,128 B |
| Building Safety | 2,284,444 | 2,022,820 | 89% | 2,538,721 | 1,232,323 | 49% | 1,958,475 | 77% | 580,246 B |
| Electrical | 556,531 | 553,223 | 99% | 641,837 | 352,498 | 55% | 542,970 | 85% | 98,867 B |
| Onsite Wastewater | 765,935 | 643,079 | 84% | 753,369 | 478,737 | 64% | 736,269 | 98% | 17,100 |
| Current Planning | 1,769,333 | 1,589,882 | 90% | 2,062,044 | 993,775 | 48% | 1,566,634 | 76% | 495,410 B |
| Long Range Planning | 847,839 | 575,615 | 68% | 998,739 | 552,683 | 55% | 957,939 | 96% | 40,800 |
| TOTAL REQUIREMENTS | 9,978,889 | 8,963,943 | 90% | 11,233,304 | 6,102,267 | 54% | 9,525,958 | 85% | 1,707,346 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------------------|-----------------------------|--------------------|-------------|------------------|------------------|------------|--------------------|-------------|--------------------|
| | Transfers In - General Fund | 290,000 | 170,661 | 59% | 160,000 | 90,556 | 57% | 160,000 | 100% |
| Transfers In - CDD Electrical Reserve | - | - | - | - | 65,000 | - | 98,714 | - | 98,714 D |
| Transfers Out | (99,360) | (99,360) | 100% | (112,619) | (75,056) | 67% | (112,619) | 100% | - |
| Transfers Out - CDD Reserve | (461,262) | (1,230,508) | 267% | (958,966) | (747,994) | 78% | (1,336,302) | 139% | (377,336) E |
| TOTAL TRANSFERS | (270,622) | (1,159,207) | 428% | (911,585) | (667,494) | 73% | (1,190,207) | 131% | (278,622) |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|------------|-------------------|
| | Beginning Fund Balance | 1,432,367 | 1,749,673 | 122% | 2,096,504 | 2,168,956 | 103% | 2,168,956 | 103% |
| Resources over Requirements | (398,573) | 1,578,491 | - | 442,215 | 302,193 | - | 632,982 | - | 190,767 |
| Net Transfers - In (Out) | (270,622) | (1,159,207) | - | (911,585) | (667,494) | - | (1,190,207) | - | (278,622) |
| TOTAL FUND BALANCE | \$ 763,172 | \$ 2,168,956 | 284% | \$ 1,627,134 | \$ 1,803,656 | 111% | \$ 1,611,731 | 99% | (\$15,403) |

- A** YTD revenue collection is lower than anticipated due to application volume decrease
- B** Projections reflect unfilled positions
- C** \$40K to Current Planning will be transferred as needed
- D** Transfer in from reserves anticipated due to revenue collection less than anticipated
- E** Transfer out projection increased due to reduced expenditures related to unfilled FTE



Budget to Actuals Report

Road - Fund 325

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-----------------------------|-------------------|-------------------|-------------|-------------------|-------------------|------------|-------------------|-------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Motor Vehicle Revenue | 17,485,000 | 19,740,504 | 113% | 19,483,147 | 14,030,626 | 72% | 20,103,788 | 103% | 620,641 A |
| Federal - PILT Payment | 2,096,751 | 2,195,918 | 105% | 2,200,000 | 2,239,616 | 102% | 2,239,616 | 102% | 39,616 B |
| Other Inter-fund Services | 1,221,632 | 1,254,413 | 103% | 1,311,901 | 208,399 | 16% | 1,300,901 | 99% | (11,000) |
| Forest Receipts | 627,207 | 792,420 | 126% | 882,502 | - | 0% | 792,322 | 90% | (90,180) |
| Sale of Equip & Material | 449,150 | 341,833 | 76% | 426,000 | 334,223 | 78% | 474,833 | 111% | 48,833 |
| Cities-Bend/Red/Sis/La Pine | 560,000 | 155,269 | 28% | 403,731 | 266,129 | 66% | 399,488 | 99% | (4,243) |
| Miscellaneous | 67,340 | 68,747 | 102% | 77,610 | 51,362 | 66% | 84,410 | 109% | 6,800 |
| Interest on Investments | 59,109 | 55,083 | 93% | 54,172 | 61,557 | 114% | 70,000 | 129% | 15,828 C |
| Mineral Lease Royalties | 60,000 | 148,267 | 247% | 50,000 | 20,429 | 41% | 50,000 | 100% | - |
| State Miscellaneous | - | - | - | - | 20,000 | - | 20,000 | - | 20,000 |
| Assessment Payments (P&I) | 3,460 | 16,052 | 464% | - | 3,927 | - | 6,200 | - | 6,200 D |
| TOTAL RESOURCES | 22,629,649 | 24,768,506 | 109% | 24,889,063 | 17,236,267 | 69% | 25,541,559 | 103% | 652,496 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|-------------------|------------|-------------------|------------------|------------|-------------------|------------|----------------|
| | Personnel Services | 6,916,229 | 6,751,810 | 98% | 7,802,271 | 4,728,072 | 61% | 7,166,909 | 92% |
| Materials and Services | 7,843,400 | 6,877,560 | 88% | 8,246,700 | 3,391,333 | 41% | 8,175,661 | 99% | 71,039 |
| Capital Outlay | 264,500 | 141,754 | 54% | 140,025 | 89,022 | 64% | 137,109 | 98% | 2,917 |
| TOTAL REQUIREMENTS | 15,024,128 | 13,771,124 | 92% | 16,188,996 | 8,208,427 | 51% | 15,479,678 | 96% | 709,317 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------|---------------------|---------------------|--------------|---------------------|--------------------|-------------|---------------------|--------------|-------------|
| | Transfers Out | (11,757,547) | (11,757,547) | 100% | (12,330,136) | (7,440,775) | 60% | (12,330,136) | 100% |
| TOTAL TRANSFERS | (11,757,547) | (11,757,547) | 100% | (12,330,136) | (7,440,775) | 60% | (12,330,136) | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|-------------|--------------------|
| | Beginning Fund Balance | 6,383,832 | 8,566,521 | 134% | 5,892,967 | 7,806,356 | 132% | 7,806,356 | 132% |
| Resources over Requirements | 7,605,521 | 10,997,382 | - | 8,700,067 | 9,027,840 | - | 10,061,881 | - | 1,361,813 |
| Net Transfers - In (Out) | (11,757,547) | (11,757,547) | - | (12,330,136) | (7,440,775) | - | (12,330,136) | - | - |
| TOTAL FUND BALANCE | \$ 2,231,806 | \$ 7,806,356 | 350% | \$ 2,262,898 | \$ 9,393,421 | 415% | \$ 5,538,101 | 245% | \$3,275,203 |

- A** Updated fall projection per AOC/CRP
- B** Actual payment higher than budget
- C** Investment Income projected to come in higher than budget
- D** Updated based on YTD actuals trending higher than budgeted
- E** Projected Personnel savings based on FY23 average vacancy rate of 6.8%



Budget to Actuals Report

Adult P&P - Fund 355

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|----------------------------|------------------|------------------|-------------|------------------|------------------|------------|------------------|-------------|---------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| DOC Grant in Aid SB 1145 | 4,202,885 | 4,734,453 | 113% | 4,734,453 | 3,550,840 | 75% | 4,734,453 | 100% | - |
| CJC Justice Reinvestment | 781,597 | 892,038 | 114% | 892,038 | 943,172 | 106% | 943,171 | 106% | 51,133 |
| DOC Measure 57 | 255,545 | 244,606 | 96% | 244,606 | 271,606 | 111% | 271,606 | 111% | 27,000 |
| State Miscellaneous | 138,000 | 96,068 | 70% | 123,453 | 44,771 | 36% | 100,000 | 81% | (23,453) |
| Interfund- Sheriff | 50,000 | 55,000 | 110% | 50,000 | 33,333 | 67% | 50,000 | 100% | - |
| Gen Fund/Crime Prevention | 50,000 | 50,000 | 100% | 50,000 | - | 0% | 50,000 | 100% | - |
| Oregon BOPPPS | 24,281 | 20,318 | 84% | 20,318 | - | 0% | - | 0% | (20,318) |
| Interest on Investments | 45,193 | 19,125 | 42% | 18,151 | 40,256 | 222% | 59,390 | 327% | 41,239 |
| Miscellaneous | 500 | 3,904 | 781% | 500 | 74 | 15% | 500 | 100% | - |
| Electronic Monitoring Fee | 2,500 | 280 | 11% | 500 | 601 | 120% | 800 | 160% | 300 |
| DOC-Family Sentence Alt | 118,250 | 58,958 | 50% | - | - | - | - | - | - |
| Probation Work Crew Fees | 1,500 | - | 0% | - | - | - | - | - | - |
| Probation Supervision Fees | 170,000 | 3,606 | 2% | - | - | - | - | - | - |
| TOTAL RESOURCES | 5,840,250 | 6,178,356 | 106% | 6,134,018 | 4,884,653 | 80% | 6,209,920 | 101% | 75,902 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|------------------|------------------|------------|------------------|------------------|------------|------------------|------------|----------------|
| Personnel Services | 5,379,503 | 4,864,354 | 90% | 5,683,822 | 3,280,115 | 58% | 4,888,952 | 86% | 794,870 |
| Materials and Services | 1,700,412 | 1,528,224 | 90% | 1,883,614 | 985,517 | 52% | 1,809,942 | 96% | 73,672 |
| Capital Outlay | - | - | - | 8,475 | 598 | 7% | 8,475 | 100% | - |
| TOTAL REQUIREMENTS | 7,079,915 | 6,392,578 | 90% | 7,575,910 | 4,266,230 | 56% | 6,707,369 | 89% | 868,542 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|----------------|----------------|-------------|----------------|----------------|------------|----------------|-------------|-------------|
| Transfers In- General Funds | 662,046 | 662,045 | 100% | 536,369 | 357,568 | 67% | 536,369 | 100% | - |
| Transfer to Vehicle Maint | (190,974) | (190,974) | 100% | (69,277) | (46,184) | 67% | (69,277) | 100% | - |
| Transfers Out | - | - | - | (199,560) | (199,560) | 100% | (199,560) | 100% | - |
| TOTAL TRANSFERS | 471,072 | 471,071 | 100% | 267,532 | 111,824 | 42% | 267,532 | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|---------------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|-------------|--------------------|
| Beginning Fund Balance | 2,739,775 | 2,982,055 | 109% | 3,100,000 | 3,238,905 | 104% | 3,238,905 | 104% | 138,904 |
| Resources over Requirements | (1,239,665) | (214,221) | - | (1,441,892) | 618,422 | - | (497,448) | - | 944,444 |
| Net Transfers - In (Out) | 471,072 | 471,071 | - | 267,532 | 111,824 | - | 267,532 | - | - |
| TOTAL FUND BALANCE | \$ 1,971,182 | \$ 3,238,905 | 164% | \$ 1,925,640 | \$ 3,969,151 | 206% | \$ 3,008,988 | 156% | \$1,083,348 |

- A** Received additional JRI funding for training, equity plan, and community engagement.
- B** DOC has increased funds for M57. Deschutes County received an additional \$27K for housing and curriculum training.
- C** Close out of Adult Treatment Court. No longer accepting new clients.
- D** Hearings officer agreement with board of supervision is payment in even year. Payment will come next year.
- E** Investment Income projected to come in higher than budget
- F** Received additional electronic monitoring restitution payments.
- G** Projected Personnel savings based on FY23 average vacancy rate of 13.9%
- H** Adult Treatment Court Closure and based on other expense trends.



Budget to Actuals Report

Road CIP - Fund 465

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-------------------------|------------------|------------------|------------|------------------|----------------|------------|----------------|------------|----------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| State Miscellaneous | 2,191,461 | 1,000,000 | 46% | 1,818,500 | - | 0% | 267,106 | 15% | (1,551,394) A |
| Interest on Investments | 279,729 | 124,832 | 45% | 124,563 | 210,570 | 169% | 303,850 | 244% | 179,287 B |
| TOTAL RESOURCES | 2,471,190 | 1,124,832 | 46% | 1,943,063 | 210,570 | 11% | 570,956 | 29% | (1,372,107) |

| REQUIREMENTS | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|---------------------------|-------------------|------------------|------------|-------------------|-------------------|------------|-------------------|------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Materials and Services | 109,870 | 109,870 | 100% | 127,640 | 85,093 | 67% | 127,640 | 100% | - |
| Capital Outlay | 29,612,821 | 7,996,247 | 27% | 28,259,526 | 12,928,074 | 46% | 22,785,981 | 81% | 5,473,545 |
| TOTAL REQUIREMENTS | 29,722,691 | 8,106,117 | 27% | 28,387,166 | 13,013,167 | 46% | 22,913,621 | 81% | 5,473,545 |

| TRANSFERS | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|------------------------|-------------------|-------------------|------------|-------------------|------------------|------------|-------------------|------------|-----------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Transfers In | 12,193,917 | 10,672,113 | 88% | 14,230,313 | 4,889,361 | 34% | 14,131,212 | 99% | (99,101) |
| TOTAL TRANSFERS | 12,193,917 | 10,672,113 | 88% | 14,230,313 | 4,889,361 | 34% | 14,131,212 | 99% | (99,101) |

| FUND BALANCE | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-----------------------------|---------------------|----------------------|-------------|----------------------|----------------------|-------------|----------------------|-------------|---------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Beginning Fund Balance | 20,374,044 | 23,533,004 | 116% | 24,548,274 | 27,223,832 | 111% | 27,223,832 | 111% | 2,675,558 |
| Resources over Requirements | (27,251,501) | (6,981,285) | | (26,444,103) | (12,802,597) | | (22,342,665) | | 4,101,438 |
| Net Transfers - In (Out) | 12,193,917 | 10,672,113 | | 14,230,313 | 4,889,361 | | 14,131,212 | | (99,101) |
| TOTAL FUND BALANCE | \$ 5,316,460 | \$ 27,223,832 | 512% | \$ 12,334,484 | \$ 19,310,596 | 157% | \$ 19,012,379 | 154% | \$ 6,677,895 |

- A** \$1M was budgeted in FY23, but received in FY22
- B** Investment Income projected to come in higher than budget



Budget to Actuals Report

Road CIP (Fund 465) - Capital Outlay Summary by Project

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Completed

| | Fiscal Year 2022 | | | Fiscal Year 2023 | | | | | |
|---|----------------------|---------------------|------------|----------------------|-------------------|------------|----------------------|------------|---------------------|
| | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
| Terrebonne Refinement Plan | \$ 10,000,000 | \$ - | | \$ 7,319,310 | \$ 2,200,000 | 30% | \$ 2,200,000 | 30% | \$ 5,119,310 |
| US 20 at Tumalo | 6,700,000 | - | | 6,700,000 | 6,700,000 | 100% | 6,700,000 | 100% | -A |
| Tumalo Road / Tumalo Place | - | 67,998 | | - | - | | - | | - |
| Old Bend Rdm/Tumalo Rd Inter | - | 16,907 | | - | - | | - | | - |
| NE Negus and 17TH | 2,363,532 | 2,142,875 | 91% | - | - | | - | | - |
| Hunnel Rd: Loco Rd to Tumalo Rd | 2,168,940 | 637,975 | 29% | 4,265,216 | 132,792 | 3% | - | 94% | 247,401 |
| Transportation System Plan Update | 108,510 | 86,081 | 79% | - | 37,725 | | 77,100 | | (77,100) |
| Gribbling Rd Bridge | 279,575 | 1,110 | 0% | 818,500 | 53,796 | 7% | 267,106 | 33% | 551,394 |
| Terrebonne Wastewater Feasibility St. | - | 35,130 | | - | - | | - | | - |
| Rickard Rd: Groff Rd to US 20 | 1,716,142 | 1,391,051 | 81% | - | - | | - | | - |
| Paving Powell Butte Hwy | 931,140 | 1,319,374 | 142% | - | - | | - | | - |
| Smith Rock Way Bridge Replace | 505,000 | 1,869 | 0% | 985,000 | 49,567 | 5% | 256,699 | 26% | 728,301 |
| Deschutes Mkt Rd/Hamehook Round | 671,000 | 208,367 | 31% | 1,663,000 | 190,438 | 11% | 2,305,294 | 139% | (642,294) |
| Paving Cottonwood: Us 97 To BSNF RR | 618,144 | 499,075 | 81% | - | - | | - | | - |
| Paving Desch Mkt Rd: Yeoman Hamehook | 310,838 | - | 0% | 443,000 | - | 0% | - | 0% | 443,000 |
| Paving Alfalfa Mkt Rd: Mp 4 Dodds | 265,000 | 2,638 | 1% | 1,200,000 | 1,788,826 | 149% | 1,788,826 | 149% | (588,826) |
| Paving Of Hamby Rd: Us 20 To Butler | 200,000 | 1,912 | 1% | 333,000 | 999,285 | 300% | 999,286 | 300% | (666,286) |
| Powell Butte Hwy/Butler Market RB | 150,000 | 38,562 | 26% | 785,000 | 125,788 | 16% | 306,153 | 39% | 478,847 |
| Wilcox Ave Bridge #2171-03 Replacement | 100,000 | - | 0% | 160,000 | - | 0% | - | 0% | 160,000 |
| US 20: Tumalo Multi-Use Path Crossing | 1,250,000 | 1,200,000 | 96% | - | - | | - | | - |
| Highway Warning Systems 2021 | - | 69,536 | | - | - | | - | | - |
| Tumalo Wastewater Feasibility Study | - | 219 | | - | - | | - | | - |
| Paving Tumalo Rd/Deschutes Mkt Rd | - | 1,640 | | 246,000 | 32,693 | 13% | 32,693 | 13% | 213,308 |
| Slurry Seal 2022 | - | 1,148 | | - | 337,183 | | 337,183 | | (337,183) |
| Paving of Rosland Rd: US 20 to Draf | - | - | | 380,000 | - | 0% | 393,000 | 103% | (13,000) |
| Intersection Safety Improvements | - | - | | 150,000 | - | 0% | - | 0% | 150,000 |
| Hamehook Rd Bridge #16181 Rehabilitation | - | - | | 96,500 | - | 0% | 40,000 | 41% | 56,500 |
| NW Lower Bridge Way: 43rd St to Holmes Rd | - | - | | 100,000 | 155 | 0% | 60,000 | 60% | 40,000 |
| Northwest Way: NW Coyner Ave to NW Altmeter Wy | - | - | | 815,000 | - | 0% | 815,000 | 100% | - |
| Slurry Seal 2023 | - | - | | 300,000 | - | 0% | 300,000 | 100% | - |
| Terrebonne Wastewater System Phase 1 | - | - | | 1,000,000 | - | 0% | - | 0% | 1,000,000 B |
| Tumalo Reservoir Rd: OB Riley to Sisemore Rd | - | - | | 100,000 | - | 0% | 35,000 | 35% | 65,000 |
| Local Road Pavement Preservation | - | - | | 200,000 | - | 0% | - | 0% | 200,000 C |
| Paving Butler Market - Hamehook to Powell Butte | - | - | | - | - | | 1,000,000 | | - |
| Old Bend Rdm Hwy - US 20 to Tumalo | - | - | | - | - | | 500,000 | | - |
| FY 22 Guardrail Improvements | 100,000 | 114,378 | 114% | - | - | | - | | - |
| FY 23 Guardrail Improvements | - | - | | 150,000 | - | 0% | 75,000 | 50% | 75,000 |
| Redmond District Local Roads | 500,000 | - | 0% | - | - | | - | | - C |
| Bend District Local Roads | 500,000 | - | 0% | - | - | | - | | - C |
| Sidewalk Ramp Improvements | 75,000 | 156,557 | 209% | 50,000 | 182,670 | 365% | 182,670 | 365% | (132,670) |
| Signage Improvements | 100,000 | 1,843 | 2% | - | 97,156 | | 97,156 | | (97,156) |
| TOTAL CAPITAL OUTLAY | \$ 29,612,821 | \$ 7,996,247 | 27% | \$ 28,259,526 | 12,928,074 | 46% | \$ 22,785,981 | 81% | \$ 6,973,546 |

A Budgeted in FY 22 in project US 20: Cook Ave/OB Riley Rd (Tumalo)

B This project will be moved to FY 24

C These projects were re-named to Local Road Pavement Preservation



Budget to Actuals Report

Solid Waste - Fund 610

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-------------------------|-------------------|-------------------|-------------|-------------------|------------------|------------|-------------------|------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Franchise Disposal Fees | 7,124,000 | 6,891,500 | 97% | 7,210,000 | 4,328,467 | 60% | 7,030,000 | 98% | (180,000) A |
| Private Disposal Fees | 2,827,000 | 3,191,189 | 113% | 3,337,000 | 1,952,171 | 59% | 3,020,000 | 91% | (317,000) A |
| Commercial Disp. Fee | 2,686,000 | 3,075,123 | 114% | 3,234,000 | 1,976,744 | 61% | 3,210,000 | 99% | (24,000) A |
| Franchise 3% Fees | 290,000 | 337,878 | 117% | 305,000 | 273,469 | 90% | 350,000 | 115% | 45,000 B |
| Yard Debris | 300,000 | 268,060 | 89% | 290,000 | 185,544 | 64% | 290,000 | 100% | - C |
| Miscellaneous | 55,000 | 88,470 | 161% | 70,000 | 93,367 | 133% | 140,000 | 200% | 70,000 D |
| Interest on Investments | 41,599 | 27,916 | 67% | 30,498 | 23,785 | 78% | 35,570 | 117% | 5,072 E |
| Special Waste | 15,000 | 37,718 | 251% | 15,000 | 44,444 | 296% | 70,000 | 467% | 55,000 F |
| Recyclables | 12,000 | 12,980 | 108% | 12,000 | 4,944 | 41% | 7,000 | 58% | (5,000) G |
| Leases | 1 | 1 | 100% | 1 | 1 | 100% | 1 | 100% | - |
| TOTAL RESOURCES | 13,350,600 | 13,930,834 | 104% | 14,503,499 | 8,882,936 | 61% | 14,152,571 | 98% | (350,928) |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|------------------|------------|-------------------|------------------|------------|-------------------|------------|----------------|
| | Personnel Services | 2,754,132 | 2,694,834 | 98% | 3,277,684 | 1,966,880 | 60% | 3,277,684 | 100% |
| Materials and Services | 5,651,103 | 5,192,786 | 92% | 6,473,358 | 3,217,340 | 50% | 5,890,740 | 91% | 582,619 H |
| Capital Outlay | 53,141 | 76,304 | 144% | 264,000 | 109,970 | 42% | 208,465 | 79% | 55,535 I |
| Debt Service | 1,251,615 | 828,197 | 66% | 1,739,630 | 745,586 | 43% | 1,739,630 | 100% | - |
| TOTAL REQUIREMENTS | 9,709,991 | 8,792,122 | 91% | 11,754,672 | 6,039,776 | 51% | 11,116,519 | 95% | 638,154 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------|--------------------------------|--------------------|-------------|--------------------|--------------------|-------------|--------------------|-------------|-------------|
| | SW Capital & Equipment Reserve | (6,029,323) | (6,029,323) | 100% | (5,299,665) | (2,649,304) | 50% | (5,299,665) | 100% |
| TOTAL TRANSFERS | (6,029,323) | (6,029,323) | 100% | (5,299,665) | (2,649,304) | 50% | (5,299,665) | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|---------------------|-------------|-------------------|---------------------|-------------|-------------------|-------------|------------------|
| | Beginning Fund Balance | 2,972,234 | 3,957,273 | 133% | 3,107,198 | 3,066,662 | 99% | 3,066,662 | 99% |
| Resources over Requirements | 3,640,609 | 5,138,712 | | 2,748,827 | 2,843,160 | | 3,036,052 | | 287,226 |
| Net Transfers - In (Out) | (6,029,323) | (6,029,323) | | (5,299,665) | (2,649,304) | | (5,299,665) | | - |
| TOTAL FUND BALANCE | \$ 583,520 | \$ 3,066,662 | 526% | \$ 556,359 | \$ 3,260,518 | 586% | \$ 803,050 | 144% | \$246,690 |

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Although YTD total disposal volumes slightly exceed last year-to-date by ~1%, they are less than budgeted. Franchise disposal fee payments of \$416K were not received from Republic Services (Bend Garbage, High Country, Wilderness) by closing.
- B** Annual fees due April 15, 2023; received year-to-date monthly installments from Republic and the annual payment from Cascade Disposal
- C** Revenue is seasonal with higher utilization in summer months
- D** Proceeds from cell 9 rock excavation have positively impacted miscellaneous revenue
- E** Investment Income projected to come in higher than budget
- F** Revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. gas station remediation)
- G** Recycling material values have dropped
- H** Projecting to spend less than anticipated due to the timing of services (waste characterization study, mulch grinding, etc.), adding Site Attendants versus using temporary labor, environmental and general repair and maintenance costs.
- I** Postponing the Negus kiosks to early next fiscal year; Negus push box included in the purchase of the loader in Fund 614



Budget to Actuals Report

Fair & Expo - Fund 615

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-------------------------|------------------|------------------|-------------|------------------|------------------|------------|------------------|-------------|----------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Events Revenue | 578,000 | 786,724 | 136% | 745,759 | 553,398 | 74% | 857,000 | 115% | 111,241 |
| Food & Beverage | 513,500 | 792,639 | 154% | 415,000 | 583,481 | 141% | 843,000 | 203% | 428,000 |
| Rights & Signage | 105,000 | 38,192 | 36% | 105,000 | 54,400 | 52% | 80,000 | 76% | (25,000) |
| Storage | 77,500 | 46,525 | 60% | 65,000 | 31,374 | 48% | 44,000 | 68% | (21,000) |
| Horse Stall Rental | 71,500 | 66,636 | 93% | 49,000 | 44,625 | 91% | 104,000 | 212% | 55,000 |
| Camping Fee | 19,500 | 11,675 | 60% | 20,000 | 3,475 | 17% | 23,000 | 115% | 3,000 |
| Interest on Investments | 474 | 5,301 | 999% | 5,221 | 9,813 | 188% | 14,690 | 281% | 9,469 |
| Miscellaneous | 250 | 2,032 | 813% | 3,554 | 3,155 | 89% | 3,155 | 89% | (399) |
| Interfund Payment | 30,000 | 30,000 | 100% | - | - | - | - | - | - |
| TOTAL RESOURCES | 1,395,724 | 1,779,723 | 128% | 1,408,534 | 1,283,720 | 91% | 1,968,845 | 140% | 560,311 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------------|--------------------|------------------|-------------|------------------|------------------|------------|------------------|------------|---------------|
| | Personnel Services | 1,118,980 | 1,129,821 | 101% | 1,256,902 | 800,294 | 64% | 1,126,030 | 90% |
| Personnel Services - F&B | 181,593 | 200,062 | 110% | 170,247 | 53,439 | 31% | 114,438 | 67% | 55,809 |
| Materials and Services | 818,804 | 852,050 | 104% | 965,684 | 703,502 | 73% | 1,019,000 | 106% | (53,316) |
| Materials and Services - F&B | 282,500 | 342,748 | 121% | 273,950 | 278,458 | 102% | 375,000 | 137% | (101,050) |
| Debt Service | 103,000 | 101,799 | 99% | 101,270 | 57,050 | 56% | 101,270 | 100% | - |
| TOTAL REQUIREMENTS | 2,504,877 | 2,626,480 | 105% | 2,768,054 | 1,892,743 | 68% | 2,735,739 | 99% | 32,315 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|----------------------------|-------------------------|----------------|------------|----------------|----------------|------------|----------------|------------|-----------------|
| | Transfers In - Room Tax | 1,093,513 | 1,049,581 | 96% | 1,101,342 | 734,224 | 67% | 1,084,460 | 98% |
| Transfers In - Park Fund | 30,000 | 30,000 | 100% | 30,000 | 20,000 | 67% | 30,000 | 100% | - |
| Transfers In - County Fair | 150,000 | 150,000 | 100% | - | - | - | - | - | - |
| Transfers Out | (310,777) | (310,777) | 100% | (427,215) | (284,808) | 67% | (427,215) | 100% | - |
| TOTAL TRANSFERS | 962,736 | 918,804 | 95% | 704,127 | 469,416 | 67% | 687,245 | 98% | (16,882) |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|-------------------|-------------|-------------------|-------------------|-------------|-------------------|-------------|------------------|
| | Beginning Fund Balance | 750,673 | 923,473 | 123% | 971,352 | 995,519 | 102% | 995,519 | 102% |
| Resources over Requirements | (1,109,153) | (846,757) | - | (1,359,520) | (609,023) | - | (766,894) | - | 592,626 |
| Net Transfers - In (Out) | 962,736 | 918,804 | - | 704,127 | 469,416 | - | 687,245 | - | (16,882) |
| TOTAL FUND BALANCE | \$ 604,256 | \$ 995,519 | 165% | \$ 315,960 | \$ 855,912 | 271% | \$ 915,871 | 290% | \$599,911 |

- A** Investment Income projected to come in higher than budget
- B** Projected Personnel savings based on FY23 average vacancy rate of 20%
- C** Projected Personnel based on vacancy savings to date
- D** Transfers expected to be higher than budget due to increased Room Tax revenue



Budget to Actuals Report

Annual County Fair - Fund 616

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|--------------------------------|------------------|------------------|-------------|------------------|------------------|-------------|------------------|-------------|---------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Gate Receipts | 550,000 | 738,029 | 134% | 710,000 | 782,364 | 110% | 782,424 | 110% | 72,424 |
| Concessions and Catering | 385,000 | 526,737 | 137% | 505,000 | 815,458 | 161% | 815,461 | 161% | 310,461 |
| Carnival | 330,000 | 415,716 | 126% | 385,000 | 433,682 | 113% | 433,682 | 113% | 48,682 |
| Commercial Exhibitors | 110,000 | 86,200 | 78% | 80,000 | 117,100 | 146% | 117,100 | 146% | 37,100 |
| Fair Sponsorship | 83,500 | 51,035 | 61% | 61,000 | 101,370 | 166% | 109,370 | 179% | 48,370 |
| State Grant | 52,000 | 53,167 | 102% | 53,167 | 53,167 | 100% | 53,167 | 100% | - |
| Rodeo | 20,000 | 24,050 | 120% | 24,000 | 30,970 | 129% | 30,970 | 129% | 6,970 |
| R/V Camping/Horse Stall Rental | 25,500 | 19,815 | 78% | 20,000 | 17,520 | 88% | 17,520 | 88% | (2,480) |
| Livestock Entry Fees | 4,500 | - | 0% | 5,000 | 1,925 | 39% | 2,169 | 43% | (2,831) |
| Merchandise Sales | - | 5,239 | | 3,500 | 3,245 | 93% | 3,245 | 93% | (255) |
| Interest on Investments | - | 2,683 | | 2,713 | 8,803 | 324% | 14,160 | 522% | 11,447 ^A |
| TOTAL RESOURCES | 1,560,500 | 1,922,671 | 123% | 1,849,380 | 2,365,603 | 128% | 2,379,267 | 129% | 529,887 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|------------------|------------|------------------|------------------|-------------|------------------|-------------|------------------|
| | Personnel Services | 155,959 | 36,681 | 24% | 169,445 | 124,375 | 73% | 179,354 | 106% |
| Materials and Services | 1,312,172 | 1,316,102 | 100% | 1,682,585 | 1,802,061 | 107% | 1,877,585 | 112% | (195,000) |
| TOTAL REQUIREMENTS | 1,468,131 | 1,352,783 | 92% | 1,852,030 | 1,926,436 | 104% | 2,056,939 | 111% | (204,909) |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|----------------------------|----------------------|-----------------|-------------|------------------|------------------|------------|------------------|-------------|-------------|
| | Transfer In - TRT 1% | 75,000 | 75,000 | 100% | 75,000 | 50,000 | 67% | 75,000 | 100% |
| Transfer Out - Fair & Expo | (150,000) | (150,000) | 100% | - | - | | - | | - |
| Transfers Out | - | - | | (231,706) | (154,464) | 67% | (231,706) | 100% | - |
| TOTAL TRANSFERS | (75,000) | (75,000) | 100% | (156,706) | (104,464) | 67% | (156,706) | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|-------------------|-------------|-------------------|-------------------|-------------|-------------------|-------------|------------------|
| | Beginning Fund Balance | - | (109,033) | 999% | 384,715 | 385,854 | 100% | 385,854 | 100% |
| Resources over Requirements | 92,369 | 569,888 | | (2,650) | 439,167 | | 322,328 | | 324,978 |
| Net Transfers - In (Out) | (75,000) | (75,000) | | (156,706) | (104,464) | | (156,706) | | - |
| TOTAL FUND BALANCE | \$ 17,369 | \$ 385,854 | 999% | \$ 225,358 | \$ 720,558 | 320% | \$ 551,476 | 245% | \$326,118 |

^A Investment Income projected to come in higher than budget



Budget to Actuals Report

Annual County Fair - Fund 616

| | Fair 2022 | Fair 2023 Actuals to Date | 2023 Projection |
|--|---------------------|---------------------------------|---------------------|
| RESOURCES | | | |
| Gate Receipts | \$ 782,364 | \$ - | \$ 775,000 |
| Carnival | 433,682 | - | 430,000 |
| Commercial Exhibitors | 436,292 | - | 433,200 |
| Livestock Entry Fees | 1,925 | - | 2,000 |
| R/V Camping/Horse Stall Rental | 17,392 | - | 17,250 |
| Merchandise Sales | 3,245 | - | 2,500 |
| Concessions and Catering | 497,366 | - | 475,000 |
| Fair Sponsorship | 126,300 | - | 64,825 |
| TOTAL FAIR REVENUES | \$ 2,298,566 | \$ - | \$ 2,199,775 |
| OTHER RESOURCES | | | |
| State Grant | 53,167 | - | 53,167 |
| Interest | 5,794 | 2,769 | 2,769 |
| Miscellaneous | - | - | - |
| TOTAL RESOURCES | \$ 2,357,526 | \$ 2,769 | \$ 2,255,711 |
| REQUIREMENTS | | | |
| Personnel | 102,763 | 30,527 | 183,155 |
| Materials & Services | 1,722,703 | 63,056 | 1,982,066 |
| TOTAL REQUIREMENTS | \$ 1,825,466 | \$ 93,583 | \$ 2,165,222 |
| TRANSFERS | | | |
| Transfer In - TRT 1% | 68,750 | 12,500 | 12,500 |
| Transfer Out - F&E Reserve | (96,540) | (38,616) | (38,616) |
| Transfer Out - Fair & Expo | - | - | - |
| TOTAL TRANSFERS | \$ (27,790) | \$ (26,116) | \$ (26,116) |
| Net Fair | \$ 504,270 | \$ (116,930) | \$ 64,373 |
| Beginning Fund Balance on Jan 1 | \$ 448,151 | \$ 952,421 | \$ 952,421 |
| Ending Balance | \$ 952,421 | \$ 835,491 | \$ 1,016,794 |



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|---------------------------|------------------|--------------|------------|------------------|---------------|-------------|----------------|-------------|----------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Interest on Investments | 8,544 | 8,012 | 94% | 7,414 | 23,098 | 312% | 33,050 | 446% | 25,636 |
| Local Government Payments | - | - | | - | 55,555 | | 277,777 | | 277,777 |
| TOTAL RESOURCES | 8,544 | 8,012 | 94% | 7,414 | 78,653 | 999% | 310,827 | 999% | 303,413 |

| REQUIREMENTS | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|---------------------------|------------------|--------------|-----------|------------------|----------------|------------|----------------|-------------|-------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Materials and Services | 180,000 | 8,564 | 5% | 220,000 | 33,402 | 15% | 220,000 | 100% | - |
| Capital Outlay | 388,000 | (894) | 0% | 650,000 | 100,000 | 15% | 650,000 | 100% | - |
| TOTAL REQUIREMENTS | 568,000 | 7,670 | 1% | 870,000 | 133,402 | 15% | 870,000 | 100% | - |

| TRANSFERS | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-----------------------------------|------------------|----------------|------------|------------------|----------------|------------|------------------|------------|----------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Transfers In - TRT 1% | 498,901 | 479,502 | 96% | 501,683 | 334,448 | 67% | 494,450 | 99% | (7,233) |
| Transfers In - Fair & Expo | 300,000 | 300,000 | 100% | 416,437 | 277,624 | 67% | 416,437 | 100% | - |
| Transfers In - Annual County Fair | - | - | | 231,706 | 154,464 | 67% | 231,706 | 100% | - |
| TOTAL TRANSFERS | 798,901 | 779,502 | 98% | 1,149,827 | 766,536 | 67% | 1,142,594 | 99% | (7,233) |

| FUND BALANCE | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-----------------------------|---------------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|-------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Beginning Fund Balance | 1,101,663 | 1,029,596 | 93% | 1,299,942 | 1,809,440 | 139% | 1,809,440 | 139% | 509,498 |
| Resources over Requirements | (559,456) | 342 | | (862,586) | (54,749) | | (559,173) | | 303,413 |
| Net Transfers - In (Out) | 798,901 | 779,502 | | 1,149,827 | 766,536 | | 1,142,594 | | (7,233) |
| TOTAL FUND BALANCE | \$ 1,341,108 | \$ 1,809,440 | 135% | \$ 1,587,183 | \$ 2,521,228 | 159% | \$ 2,392,861 | 151% | \$805,678 |

- A** Investment Income projected to come in higher than budget
- B** Awarded a grant for 278k which will help offset the budgeted HVAC replacement expenses
- C** Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction
- D** Transfers expected to be higher than budget due to increased Room Tax revenue



Budget to Actuals Report

RV Park - Fund 618

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-------------------------|------------------|----------------|-------------|------------------|----------------|------------|----------------|------------|--------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| RV Park Fees < 31 Days | 495,000 | 551,683 | 111% | 605,000 | 326,462 | 54% | 480,000 | 79% | (125,000) A |
| Cancellation Fees | - | 15,725 | | 14,000 | 5,557 | 40% | 13,916 | 99% | (84) |
| RV Park Fees > 30 Days | 10,500 | 8,499 | 81% | 13,000 | 8,914 | 69% | 10,000 | 77% | (3,000) B |
| Washer / Dryer | 5,000 | 3,476 | 70% | 4,200 | 3,815 | 91% | 5,302 | 126% | 1,102 |
| Miscellaneous | 2,500 | 3,731 | 149% | 3,750 | 1,665 | 44% | 2,557 | 68% | (1,193) |
| Vending Machines | 2,500 | 1,021 | 41% | 1,750 | 988 | 56% | 1,498 | 86% | (252) |
| Interest on Investments | 2,024 | 578 | 29% | 552 | 1,698 | 308% | 2,660 | 482% | 2,108 C |
| TOTAL RESOURCES | 517,524 | 584,713 | 113% | 642,252 | 349,099 | 54% | 515,933 | 80% | (126,319) |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|----------------|------------|----------------|----------------|------------|----------------|------------|---------------|
| | Personnel Services | 19,456 | 1,643 | 8% | 111,153 | 51,743 | 47% | 91,063 | 82% |
| Materials and Services | 310,805 | 242,863 | 78% | 259,755 | 136,218 | 52% | 233,945 | 90% | 25,810 |
| Debt Service | 221,927 | 221,629 | 100% | 223,273 | 165,533 | 74% | 223,273 | 100% | - |
| TOTAL REQUIREMENTS | 552,188 | 466,135 | 84% | 594,181 | 353,494 | 59% | 548,281 | 92% | 45,900 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------------|---------------|-------------|-----------------|----------------|-----------|-----------------|-------------|-------------|
| | Transfers In - Park Fund | 160,000 | 160,000 | 100% | 160,000 | 160,000 | 100% | 160,000 | 100% |
| Transfers In - TRT Fund | 20,000 | 20,000 | 100% | 20,000 | 13,328 | 67% | 20,000 | 100% | - |
| Transfer Out - RV Reserve | (132,042) | (132,042) | 100% | (261,566) | (174,376) | 67% | (261,566) | 100% | - |
| TOTAL TRANSFERS | 47,958 | 47,958 | 100% | (81,566) | (1,048) | 1% | (81,566) | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|-------------------|-------------|------------------|-------------------|-------------|------------------|------------|-------------------|
| | Beginning Fund Balance | - | - | | 116,415 | 166,536 | 143% | 166,536 | 143% |
| Resources over Requirements | (34,664) | 118,578 | | 48,071 | (4,395) | | (32,348) | | (80,419) |
| Net Transfers - In (Out) | 47,958 | 47,958 | | (81,566) | (1,048) | | (81,566) | | - |
| TOTAL FUND BALANCE | \$ 13,294 | \$ 166,536 | 999% | \$ 82,920 | \$ 161,093 | 194% | \$ 52,622 | 63% | (\$30,298) |

- A** Expecting less volume due to higher fuel prices and economic concerns
- B** Expecting less volume due to new RV park in Redmond offering stays longer than 45 days
- C** Investment Income projected to come in higher than budget
- D** Projected Personnel based on vacancy savings to date



Budget to Actuals Report

RV Park Reserve - Fund 619

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-------------------------|------------------|--------------|------------|------------------|---------------|-------------|---------------|-------------|---------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Interest on Investments | 7,546 | 6,354 | 84% | 6,298 | 13,065 | 207% | 18,950 | 301% | 12,652 |
| TOTAL RESOURCES | 7,546 | 6,354 | 84% | 6,298 | 13,065 | 207% | 18,950 | 301% | 12,652 |

| REQUIREMENTS | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|---------------------------|------------------|------------|-----------|------------------|--------------|-----------|----------------|-------------|-------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Capital Outlay | 100,000 | 885 | 1% | 100,000 | 5,048 | 5% | 100,000 | 100% | - |
| TOTAL REQUIREMENTS | 100,000 | 885 | 1% | 100,000 | 5,048 | 5% | 100,000 | 100% | - |

| TRANSFERS | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|---------------------------|------------------|----------------|-------------|------------------|----------------|------------|----------------|-------------|--------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Transfer In - RV Park Ops | 132,042 | 132,042 | 100% | 261,750 | 174,376 | 67% | 261,566 | 100% | (184) |
| TOTAL TRANSFERS | 132,042 | 132,042 | 100% | 261,750 | 174,376 | 67% | 261,566 | 100% | (184) |

| FUND BALANCE | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|-----------------------------|-------------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|-------------|-----------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Beginning Fund Balance | 784,466 | 1,054,426 | 134% | 1,172,718 | 1,191,937 | 102% | 1,191,937 | 102% | 19,219 |
| Resources over Requirements | (92,454) | 5,469 | | (93,702) | 8,017 | | (81,050) | | 12,652 |
| Net Transfers - In (Out) | 132,042 | 132,042 | | 261,750 | 174,376 | | 261,566 | | (184) |
| TOTAL FUND BALANCE | \$ 824,054 | \$ 1,191,937 | 145% | \$ 1,340,766 | \$ 1,374,330 | 103% | \$ 1,372,453 | 102% | \$31,687 |

A Investment Income projected to come in higher than budget

B Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|------------------------------|------------------|------------------|-------------|------------------|------------------|------------|------------------|-------------|---------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Workers' Compensation | 1,120,766 | 1,164,543 | 104% | 1,234,761 | 817,147 | 66% | 1,234,761 | 100% | - |
| General Liability | 944,278 | 940,773 | 100% | 892,681 | 595,121 | 67% | 892,681 | 100% | - |
| Unemployment | 323,572 | 334,147 | 103% | 430,179 | 330,565 | 77% | 430,179 | 100% | A |
| Property Damage | 393,546 | 409,593 | 104% | 419,566 | 279,711 | 67% | 419,566 | 100% | - |
| Vehicle | 227,700 | 227,700 | 100% | 248,764 | 165,843 | 67% | 248,764 | 100% | - |
| Interest on Investments | 101,111 | 50,142 | 50% | 49,346 | 91,679 | 186% | 134,010 | 272% | 84,664 B |
| Claims Reimbursement | 25,000 | 1,280,876 | 999% | 25,000 | 6,476 | 26% | 15,000 | 60% | (10,000) |
| Skid Car Training | 10,000 | - | 0% | 10,000 | (144) | -1% | 2,000 | 20% | (8,000) C |
| Process Fee- Events/ Parades | 1,000 | 1,485 | 149% | 1,000 | 765 | 77% | 1,000 | 100% | - |
| Miscellaneous | - | 180 | | 180 | - | 0% | 180 | 100% | - |
| TOTAL RESOURCES | 3,146,973 | 4,409,440 | 140% | 3,311,477 | 2,287,162 | 69% | 3,378,141 | 102% | 66,664 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|-------------------|------------------|------------|------------------|------------------|------------|------------------|------------|------------------|
| | General Liability | 3,600,000 | 2,706,359 | 75% | 3,000,000 | 354,399 | 12% | 1,500,000 | 50% |
| Workers' Compensation | 1,580,000 | 953,365 | 60% | 1,580,000 | 967,909 | 61% | 2,000,000 | 127% | (420,000) E |
| Insurance Administration | 547,047 | 491,393 | 90% | 607,558 | 381,189 | 63% | 605,841 | 100% | 1,717 |
| Property Damage | 300,245 | 604,926 | 201% | 300,248 | 81,517 | 27% | 200,000 | 67% | 100,248 F |
| Vehicle | 200,000 | 137,356 | 69% | 200,000 | 134,642 | 67% | 200,000 | 100% | - |
| Unemployment | 200,000 | 89,053 | 45% | 200,000 | - | 0% | 200,000 | 100% | - |
| TOTAL REQUIREMENTS | 6,427,292 | 4,982,451 | 78% | 5,887,806 | 1,919,657 | 33% | 4,705,841 | 80% | 1,181,965 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------|-------------------------------------|----------------|-------------|----------------|----------------|------------|----------------|-------------|-------------|
| | Transfers Out - Vehicle Replacement | (3,500) | (3,500) | 100% | (3,500) | (2,328) | 67% | (3,500) | 100% |
| TOTAL TRANSFERS | (3,500) | (3,500) | 100% | (3,500) | (2,328) | 67% | (3,500) | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|-------------|---------------------|
| | Beginning Fund Balance | 8,329,115 | 9,521,450 | 114% | 7,687,180 | 8,944,938 | 116% | 8,944,938 | 116% |
| Resources over Requirements | (3,280,319) | (573,012) | | (2,576,329) | 367,505 | | (1,327,700) | | 1,248,629 |
| Net Transfers - In (Out) | (3,500) | (3,500) | | (3,500) | (2,328) | | (3,500) | | - |
| TOTAL FUND BALANCE | \$ 5,045,296 | \$ 8,944,938 | 177% | \$ 5,107,351 | \$ 9,310,115 | 182% | \$ 7,613,738 | 149% | \$ 2,506,387 |

- A** Unemployment collected on first \$25K of employee's salary in fiscal year
- B** Investment Income projected to come in higher than budget
- C** Skid Car training resuming; there will be revenue from public participation
- D** Trending lower than budget
- E** Trending higher than budget
- F** FY22 had abnormally high property damage; anticipating less in FY23



Budget to Actuals Report

Health Benefits - Fund 675

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance |
|------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|------------|-------------------|-------------|----------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Internal Premium Charges | 18,767,900 | 19,164,548 | 102% | 19,908,221 | 13,106,679 | 66% | 19,908,221 | 100% | - |
| COIC Premiums | 1,589,000 | 1,255,305 | 79% | 1,547,778 | 1,179,197 | 76% | 1,547,778 | 100% | - |
| Employee Co-Pay | 1,200,000 | 1,238,034 | 103% | 1,282,015 | 828,282 | 65% | 1,282,015 | 100% | - |
| Retiree / COBRA Premiums | 1,060,000 | 1,438,217 | 136% | 595,000 | 576,435 | 97% | 595,000 | 100% | - |
| Prescription Rebates | 128,000 | 396,119 | 309% | 175,000 | 280,620 | 160% | 320,000 | 183% | 145,000 |
| Interest on Investments | 200,277 | 90,816 | 45% | 95,686 | 119,669 | 125% | 177,660 | 186% | 81,974 |
| Claims Reimbursement & Other | 82,000 | 1,487,600 | 999% | 55,000 | 109,217 | 199% | 150,000 | 273% | 95,000 |
| TOTAL RESOURCES | 23,027,177 | 25,070,639 | 109% | 23,658,700 | 16,200,097 | 68% | 23,980,674 | 101% | 321,974 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|----------------------------|-------------------|-------------------|-------------|-------------------|-------------------|------------|-------------------|-------------|-------------|
| | Health Benefits | 25,140,847 | 24,583,764 | 98% | 21,597,563 | 14,007,835 | 65% | 21,597,563 | 100% |
| Deschutes On-Site Pharmacy | 2,970,575 | 3,381,197 | 114% | 3,779,608 | 1,377,571 | 36% | 3,779,608 | 100% | - |
| Deschutes On-Site Clinic | 1,141,829 | 1,190,855 | 104% | 1,212,497 | 608,754 | 50% | 1,212,497 | 100% | - |
| Wellness | 171,142 | 138,211 | 81% | 179,549 | 90,889 | 51% | 179,549 | 100% | - |
| TOTAL REQUIREMENTS | 29,424,393 | 29,294,027 | 100% | 26,769,217 | 16,085,049 | 60% | 26,769,217 | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|----------------------|-------------|---------------------|----------------------|-------------|---------------------|------------|--------------------|
| | Beginning Fund Balance | 14,772,618 | 15,527,580 | 105% | 11,925,656 | 11,304,191 | 95% | 11,304,191 | 95% |
| Resources over Requirements | (6,397,216) | (4,223,389) | | (3,110,517) | 115,048 | | (2,788,543) | | 321,974 |
| Net Transfers - In (Out) | - | - | | - | - | | - | | - |
| TOTAL FUND BALANCE | \$ 8,375,402 | \$ 11,304,191 | 135% | \$ 8,815,139 | \$ 11,419,239 | 130% | \$ 8,515,648 | 97% | (\$299,491) |

- A** Budget estimate is based on claims which are difficult to predict
- B** Investment Income projected to come in higher than budget
- C** Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY23 YTD February 28, 2023 (unaudited)

66.7%
Year Complete

| RESOURCES | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance | |
|--------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|------------|-------------------|-------------|----------------|---|
| | Budget | Actuals | % | Budget | Actuals | % | | | | |
| Property Taxes - Current Yr | 9,803,579 | 9,931,743 | 101% | 10,402,834 | 10,143,455 | 98% | 10,421,062 | 100% | 18,228 | A |
| Telephone User Tax | 1,106,750 | 1,815,283 | 164% | 1,668,000 | 920,835 | 55% | 1,668,000 | 100% | - | B |
| State Reimbursement | 60,000 | 123,282 | 205% | 810,000 | 30,000 | 4% | 810,000 | 100% | - | C |
| Police RMS User Fees | 236,576 | 237,221 | 100% | 237,221 | - | 0% | 237,221 | 100% | - | D |
| Contract Payments | 147,956 | 157,552 | 106% | 153,292 | 33,120 | 22% | 153,292 | 100% | - | |
| User Fee | 233,576 | 140,986 | 60% | 140,445 | 72,183 | 51% | 140,445 | 100% | - | |
| Data Network Reimbursement | 162,000 | 244,799 | 151% | 120,874 | 48,281 | 40% | 120,874 | 100% | - | |
| Property Taxes - Prior Yr | 115,000 | 92,601 | 81% | 80,000 | 68,321 | 85% | 80,000 | 100% | - | |
| Interest on Investments | 96,867 | 69,988 | 72% | 67,515 | 148,376 | 220% | 209,610 | 310% | 142,095 | E |
| Property Taxes - Jefferson Co. | 38,344 | 37,525 | 98% | 39,497 | 36,227 | 92% | 39,497 | 100% | - | |
| Miscellaneous | 18,658 | 45,553 | 244% | 25,000 | 20,584 | 82% | 25,000 | 100% | - | |
| TOTAL RESOURCES | 12,019,306 | 12,896,533 | 107% | 13,744,678 | 11,521,383 | 84% | 13,905,001 | 101% | 160,323 | |

| REQUIREMENTS | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance | |
|---------------------------|-------------------|-------------------|------------|-------------------|------------------|------------|-------------------|------------|------------------|---|
| | Budget | Actuals | % | Budget | Actuals | % | | | | |
| Expenditures | - | - | - | 64,754 | - | 0% | - | 0% | 64,754 | |
| Personnel Services | 8,005,795 | 7,462,327 | 93% | 8,606,196 | 5,075,318 | 59% | 7,473,717 | 87% | 1,132,479 | F |
| Materials and Services | 3,582,212 | 2,915,749 | 81% | 4,088,201 | 2,364,084 | 58% | 4,088,201 | 100% | - | |
| Capital Outlay | 2,975,000 | 518,824 | 17% | 4,950,346 | 838,361 | 17% | 5,075,000 | 103% | (124,654) | |
| TOTAL REQUIREMENTS | 14,563,007 | 10,896,900 | 75% | 17,709,497 | 8,277,763 | 47% | 16,636,918 | 94% | 1,072,579 | |

| TRANSFERS | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance | |
|------------------------|------------------|-------------|-----------|------------------|-----------------|-------------|-----------------|-------------|-------------|--|
| | Budget | Actuals | % | Budget | Actuals | % | | | | |
| Transfers In | 4,804,813 | 4,804,813 | 100% | 1,750,000 | 1,750,000 | 100% | 1,750,000 | 100% | - | |
| Transfers Out | (4,804,813) | (4,804,813) | 100% | (1,809,900) | (1,809,900) | 100% | (1,809,900) | 100% | - | |
| TOTAL TRANSFERS | - | - | 0% | (59,900) | (59,900) | 100% | (59,900) | 100% | - | |

| FUND BALANCE | Fiscal Year 2022 | | | Fiscal Year 2023 | | | Projection | % | \$ Variance | |
|-----------------------------|---------------------|----------------------|-------------|---------------------|----------------------|-------------|---------------------|-------------|------------------|--|
| | Budget | Actuals | % | Budget | Actuals | % | | | | |
| Beginning Fund Balance | 11,850,783 | 10,709,072 | 90% | 12,950,799 | 12,708,705 | 98% | 12,708,705 | 98% | (242,094) | |
| Resources over Requirements | (2,543,701) | 1,999,633 | | (3,964,819) | 3,243,620 | | (2,731,917) | | 1,232,902 | |
| Net Transfers - In (Out) | - | - | | (59,900) | (59,900) | | (59,900) | | - | |
| TOTAL FUND BALANCE | \$ 9,307,082 | \$ 12,708,705 | 137% | \$ 8,926,080 | \$ 15,892,424 | 178% | \$ 9,916,888 | 111% | \$990,808 | |

- A** Current year taxes received primarily in November, February and May; actual FY22-23 TAV is 5.50% over FY21-22 vs. 5.55% budgeted
- B** Telephone tax payments are received quarterly
- C** State GIS reimbursements are received quarterly
- D** Invoices are mailed in the Spring
- E** Investment Income projected to come in higher than budget
- F** Projected Personnel savings based on FY23 average vacancy rate of 15%