



**MEMORANDUM**

**DATE:** January 18, 2023  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer and Bill Kuhn, County Treasurer  
**SUBJECT:** Treasury and Finance Report for December 2022

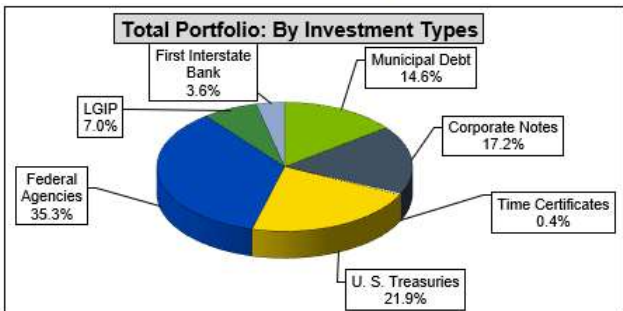
Following is the unaudited monthly finance report for fiscal year to date December 30, 2022.

**Treasury and Investments**

- The portfolio balance at the end of December was \$328.3 million, a decrease of \$26.5 million from November and an increase of \$39.6 million from last year (December 2021).
- Net investment income for the month is \$563,222 approximately \$80K more than last month and \$451K more than December 2021. YTD earnings of \$1,987,685 are \$1.2 million more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate increased from 2.85% to 3.10% on 12/8. Benchmark returns for 24-month treasuries are down from the prior month by 10 basis points and 36-month treasuries are down from the prior month by 4 basis points.
- Average portfolio yield is 2.13% which is higher than the prior month's average of 2.12%.
- The portfolio's weighted average time to maturity is at 1.37 years compared to 1.33 in November.

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 47,965,000	14.6%
Corporate Notes	56,372,000	17.2%
Time Certificates	1,245,000	0.4%
U.S. Treasuries	72,000,000	21.9%
Federal Agencies	115,965,000	35.3%
LGIP	22,886,387	7.0%
First Interstate Bank	11,824,430	3.6%
<b>Total Investments</b>	<b>\$ 328,257,817</b>	<b>100.0%</b>

Investment Income		
	Dec-22	Y-T-D
<b>Total Investment Income</b>	568,222	2,017,685
Less Fee: \$5,000 per month	(5,000)	(30,000)
<b>Investment Income - Net</b>	<b>563,222</b>	<b>1,987,685</b>
<b>Prior Year Comparison</b>	<b>Dec-21</b>	<b>764,741</b>



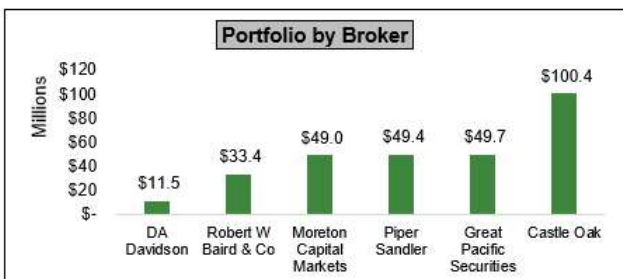
Category Maximums:	
U.S. Treasuries	100%
LGIP (\$56,763,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP	3.10%	2.85%
Investments	1.77%	1.73%
<b>Average</b>	<b>2.13%</b>	<b>2.12%</b>

Maturity (Years)	
Max	Weighted Average
3.874	1.37

Benchmarks	
24 Month Treasury	4.41%
LGIP Rate	3.10%
36 Month Treasury	4.22%

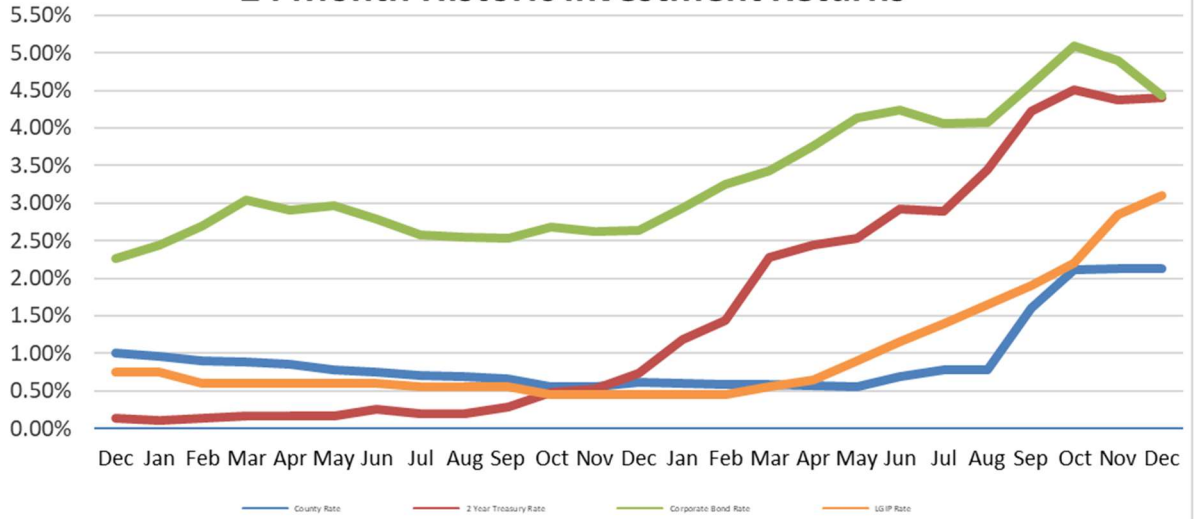
Term	Minimum	Actual
0 to 30 Days	10%	13.3%
Under 1 Year	25%	38.8%
Under 5 Years	100%	100.0%



Other	Policy	Actual
Corp Issuer	5%	3.0%
Callable	25%	16.3%
Credit W/A	AA2	AA1

Investment Activity	
Purchases in Month	\$ 4,395,000
Sales/Redemptions in Month	\$ 4,930,000

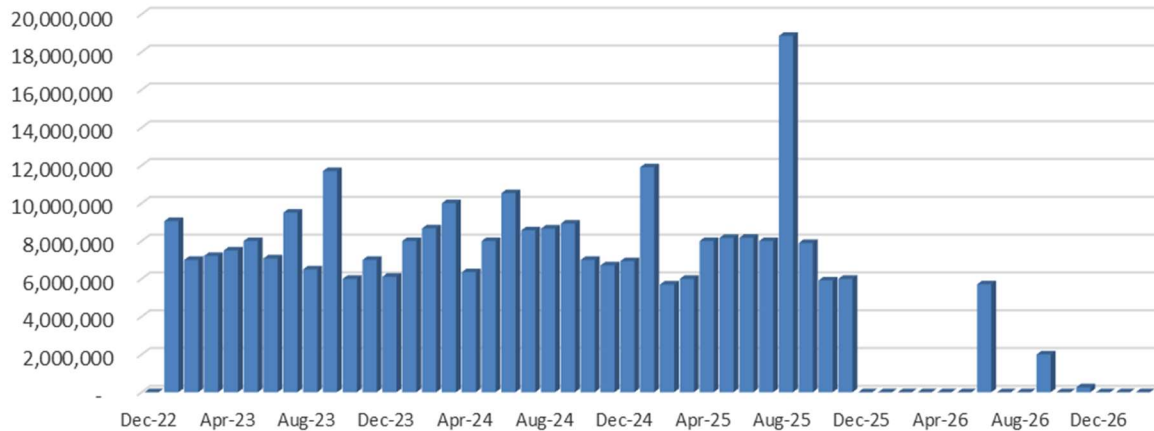
### 24 Month Historic Investment Returns



### Three Year Portfolio Balance



### Five Year Maturity Distribution Schedule





Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
10928	TRC	912828V80	U.S. Treasury	MORETN	10/25/2022	1/31/2024	395			2.25	4.5518203	2,000,000	1,947,656	1,952,145	- -
10953	TRC	91282CDV0	U.S. Treasury	CASTLE	11/30/2022	1/31/2024	395	Aaa		0.875	4.732274	2,000,000	1,919,296	1,919,774	- -
10873	MC1	46625HJT8	JPMorgan Chase - Corporate N	CASTLE	12/2/2021	2/1/2024	396	A2	A-	3.875	0.9289607	1,000,000	987,290	1,031,519	- -
10872	FAC	3135G0V34	Federal National Mtg Assn	GPAC	12/1/2021	2/5/2024	400	Aaa	AA+	2.5	0.5902165	2,000,000	1,952,602	2,041,471	- -
10862	MC1	037833CG3	Apple Inc	GPAC	11/17/2021	2/9/2024	404	Aa1	AA+	3	0.9122019	2,000,000	1,960,590	2,045,586	12/9/2023
10861	FAC	3130APUV5	Federal Home Loan Bank	DA DAV	11/23/2021	2/23/2024	418	Aaa	AA+	0.65	0.6500583	1,670,000	1,588,501	1,670,000	2/23/2023
10834	MC1	3133EMRZ7	Federal Farm Credit Bank	CASTLE	2/26/2021	2/26/2024	421	Aaa	AA+	0.25	0.2620551	2,000,000	1,901,399	1,999,723	- -
10957	FAC	3130ATUQ8	Federal Home Loan Bank	PS	12/1/2022	3/8/2024	432	Aaa	AA+	4.75	4.7977307	2,000,000	1,998,111	1,998,954	- -
10919	TRC	91282CBR1	U.S. Treasury	PS	10/3/2022	3/15/2024	439			0.25	4.282992	2,000,000	1,896,796	1,906,872	- -
10956	TRC	91282CBR1	U.S. Treasury	PS	11/30/2022	3/15/2024	439			0.25	4.7067273	2,000,000	1,896,796	1,897,175	- -
10903	FAC	3130ASLR8	Federal Home Loan Bank	CASTLE	7/6/2022	3/28/2024	452	Aaa	AA+	3.45	3.3909602	2,000,000	1,961,222	2,001,457	3/28/2023
10901	TRC	91282CEG2	U.S. Treasury	GPAC	6/28/2022	3/31/2024	455	Aaa		2.25	3.0493067	2,000,000	1,941,094	1,980,732	- -
10851	MC1	06051GFF1	Bank of America Corp	CASTLE	8/12/2021	4/1/2024	456	A2	A-	4	0.6052599	2,000,000	1,975,447	2,084,063	- -
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	456	Aa2	AAA	2.505	0.3901753	2,350,000	2,289,958	2,411,677	- -
10924	TRC	91282CBV2	U.S. Treasury	MORETN	10/20/2022	4/15/2024	470			0.375	4.6205671	2,000,000	1,893,282	1,895,592	- -
10874	MUN	68609TWC8	Oregon State Lottery	R W B	12/2/2021	5/1/2024	486	Aa1	AA+	0.795	0.7300606	500,000	476,710	500,428	- -
10864	MC1	46625HJX9	JPMorgan Chase - Corporate N	CASTLE	11/18/2021	5/13/2024	498	A2	A-	3.625	0.9770205	1,500,000	1,474,643	1,553,500	- -
10925	TRC	912828WJ5	U.S. Treasury	MORETN	10/20/2022	5/15/2024	500			2.5	4.6315735	2,000,000	1,941,954	1,944,235	- -
10948	TRC	912828WJ5	U.S. Treasury	DA DAV	11/30/2022	5/15/2024	500			2.5	4.6796779	2,000,000	1,941,954	1,942,857	- -
10902	TRC	91282CER8	U.S. Treasury	GPAC	6/28/2022	5/31/2024	516	Aaa		2.5	3.0809126	2,000,000	1,941,094	1,984,173	- -
10846	MC1	06051GJY6	Bank of America Corp	CASTLE	7/27/2021	6/14/2024	530	A2	A-	0.523	0.5210523	1,000,000	976,331	1,000,028	6/14/2023
10777	MUN	179093KQ1	CLACKAMAS SCHOOL DISTRICT	PS	10/1/2020	6/15/2024	531	Aa1		0.613	0.6130311	500,000	471,055	500,000	- -
10807	MUN	179198JF4	CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	531	Aa1		0.83	0.480219	300,000	284,109	301,513	- -
10815	MUN	625517MG9	MULTNOMAH COUNTY OR SCHOOLS	R W B	12/30/2020	6/15/2024	531	Aa1	AA+	2	0.4052718	2,750,000	2,655,758	2,813,531	- -
10809	MUN	736688MD1	Portland Community College	PS	12/17/2020	6/15/2024	531	Aa1		0.572	0.5720012	1,000,000	944,740	1,000,000	- -
10776	MUN	568571CZ4	SILVER FALLS SD	PS	9/17/2020	6/15/2024	531	Aa1		0.55	0.5500254	1,900,000	1,790,788	1,900,000	- -
10779	MUN	906429EE1	UNION CTY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	531	Aa1		0.675	0.6750364	490,000	463,006	490,000	- -
10785	MUN	939307KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	531	Aa1		0.59	0.5840838	1,500,000	1,418,085	1,500,000	- -
10771	MC1	68583RCT7	OR ST COMMUNITY COLLEGE DIST	R W B	8/27/2020	6/30/2024	546	Aa1	AA+	5.66	0.6000375	90,000	91,215	96,730	- -
10853	MUN	68583RCY6	OR ST COMMUNITY COLLEGE DIST	PS	8/31/2021	6/30/2024	546		AA	0.583	0.5830334	1,000,000	940,640	1,000,000	- -
10782	MUN	584288ER1	MEDFORD OR REVENUE	R W B	10/14/2020	7/15/2024	561		AA-	2	0.6503538	815,000	783,541	831,697	- -
10842	FAC	3133EMT51	Federal Farm Credit Bank	R W B	7/19/2021	7/19/2024	565	Aaa	AA+	0.42	0.4283959	1,000,000	933,653	999,871	- -
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	568			0.55	0.55	249,000	233,518	249,000	- -
10828	MC1	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	568	Aaa	AA+	0.31	0.31	2,000,000	1,866,081	2,000,000	- -
10847	BCD	38149MXG3	GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	575			0.55	0.55	249,000	233,713	249,000	- -
10844	BCD	05580AB78	BMW	GPAC	7/30/2021	7/30/2024	576			0.55	0.55	249,000	233,688	249,000	- -
10858	MC1	91159HHX1	US Bank	PS	10/29/2021	7/30/2024	576	A2	A+	2.4	0.8420282	2,000,000	1,923,499	2,048,575	- -
10949	TRC	912828Y87	U.S. Treasury	GPAC	11/30/2022	7/31/2024	577	Aaa		1.75	4.6137515	2,000,000	1,913,750	1,913,767	- -
10805	MUN	68609TZR2	Oregon State Lottery	R W B	12/1/2020	8/1/2024	578	Aa1	AA+	0.638	0.4148774	505,000	475,821	506,769	- -
10811	MUN	68608USW7	Oregon State Lottery	R W B	12/17/2020	8/1/2024	578	Aa1	AA+	2.677	0.9386601	755,000	734,532	775,382	8/1/2023
10812	MUN	68608USD9	Oregon State Lottery	R W B	12/17/2020	8/1/2024	578	Aa1	AA+	2.677	0.9386585	500,000	494,030	513,498	8/1/2023
10784	MUN	732098PE2	POMONA CALI UNI SCH DIST TAXAB	PS	10/20/2020	8/1/2024	578	Aa3		0.77	0.6001765	1,200,000	1,128,720	1,203,186	- -
10786	MUN	835569GR9	SONOMA CCD	PS	10/21/2020	8/1/2024	578	Aa2	AA	2.061	0.600206	1,200,000	1,152,660	1,227,400	- -
10849	BCD	89235MLF6	TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	582			0.55	0.55	249,000	233,534	249,000	- -
10850	NCB	90348JR85	UBS BANK USA	GPAC	8/11/2021	8/12/2024	589			0.55	0.536214	249,000	233,240	249,000	- -
10954	FAC	3133ENG20	Federal Farm Credit Bank	CASTLE	11/30/2022	8/15/2024	592	Aaa	AA+	3.3	4.6146501	2,000,000	1,959,291	1,959,346	- -
10816	MC1	30231GBC5	XTO Energy Inc	GPAC	12/21/2020	8/16/2024	593	Aa1	AA	2.019	0.5432498	2,000,000	1,913,829	2,047,423	7/16/2024
10810	MUN	73474TAB6	MORROW PORT TRANS FAC	R W B	12/14/2020	9/1/2024	609	Aa2		3.221	0.4201896	1,750,000	1,710,048	1,830,969	- -
10775	FAC	3134GWF84	Federal Home Loan Mtg Corp	CASTLE	9/9/2020	9/9/2024	617	Aaa		0.48	0.48	1,000,000	930,941	1,000,000	3/9/2023
10830	MC1	22546QAP2	CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	617	Aa3		3.625	0.57179	2,950,000	2,751,915	3,100,342	- -

## 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							
	Unfilled	2.00	4.26	3.26	4.26	4.26	2.00							9.47%
Clerk	Filled	9.48	9.48	10.48	10.48	10.48	10.48							
	Unfilled	1.00	1.00	-	-	-	-							3.18%
BOPTA	Filled	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							
	Unfilled	3.20	2.20	1.40	0.40	0.40	1.30							2.43%
Tax	Filled	5.50	5.50	6.50	6.50	6.50	6.50							
	Unfilled	1.00	1.00	-	-	-	-							5.13%
Veterans'	Filled	5.00	5.00	5.00	4.00	4.00	4.00							
	Unfilled	-	-	-	1.00	1.00	1.00							10.00%
Property Mngt	Filled	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							33.33%
Total General Fund	Filled	113.16	111.90	115.70	115.70	115.70	116.56	-	-	-	-	-	-	
	Unfilled	8.20	9.46	5.66	6.66	6.66	5.30	-	-	-	-	-	-	5.74%
Justice Court	Filled	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							
	Unfilled	2.70	2.70	2.00	3.00	3.00	2.00							5.36%
Sheriff	Filled	218.25	232.25	230.25	230.25	231.75	229.75							
	Unfilled	44.75	30.75	32.75	32.75	31.25	33.25							13.02%
Houseless Effort	Filled	-	-	1.00	1.00	1.00	1.00							
	Unfilled	2.00	2.00	1.00	1.00	1.00	1.00							66.67%
Health Svcs	Filled	355.80	357.50	368.30	371.30	374.55	380.20							
	Unfilled	49.55	47.85	48.25	46.25	44.25	39.60							11.10%
CDD	Filled	59.80	58.80	59.80	58.80	59.80	57.80							
	Unfilled	12.20	13.20	12.20	13.20	12.20	14.20							17.87%
Road	Filled	55.00	55.00	58.00	57.00	58.00	58.00							
	Unfilled	6.00	6.00	3.00	4.00	3.00	3.00							6.83%
Adult P&P	Filled	35.55	35.55	35.85	34.85	34.85	34.85							
	Unfilled	5.30	5.30	5.00	6.00	6.00	6.00							13.71%
Solid Waste	Filled	27.00	26.00	28.00	26.00	27.00	28.00							
	Unfilled	3.00	4.00	2.00	4.00	3.00	2.00							10.00%
Victims Assistance	Filled	8.00	8.00	8.00	8.50	8.50	8.50							
	Unfilled	-	-	-	-	-	-							0.00%
GIS Dedicated	Filled	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							
	Unfilled	3.75	3.75	3.75	2.75	2.75	2.75							24.07%
Natural Resource	Filled	1.00	-	-	-	2.00	2.00							
	Unfilled	1.00	2.00	2.00	2.00	-	-							58.33%
ISF - Facilities	Filled	20.75	21.75	20.75	21.75	21.75	19.75							
	Unfilled	4.25	3.25	4.25	3.25	3.25	5.25							15.67%
ISF - Admin	Filled	8.75	8.75	9.75	10.75	10.75	10.75							
	Unfilled	2.00	2.00	1.00	-	-	-							7.75%
ISF - BOCC	Filled	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							
	Unfilled	1.00	3.00	1.00	1.00	1.00	-							10.45%
ISF - Legal	Filled	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							
	Unfilled	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							
	Unfilled	-	-	-	-	-	1.00							1.00%
ISF - Risk	Filled	2.25	2.25	2.25	2.25	2.25	2.25							
	Unfilled	-	-	-	-	-	-							0.00%
911	Filled	52.00	51.00	49.57	50.57	51.57	52.10							
	Unfilled	8.00	9.00	10.43	9.43	8.43	7.91							14.78%
<b>Total:</b>														
	<b>Filled</b>	1,064.86	1,074.30	1,095.47	1,096.97	1,107.72	1,111.76	-	-	-	-	-	-	
	<b>Unfilled</b>	154.70	145.26	135.29	136.29	126.79	124.26	-	-	-	-	-	-	
	<b>Total</b>	1,219.56	1,219.56	1,230.76	1,233.26	1,234.51	1,236.01	A	-	-	-	-	-	
	<b>% Unfilled</b>	<b>12.68%</b>	<b>11.91%</b>	<b>10.99%</b>	<b>11.05%</b>	<b>10.27%</b>	<b>10.05%</b>							<b>11.16%</b>

A 1.5 increase in FTE. DA -.5, Health Services +1, Finance +1

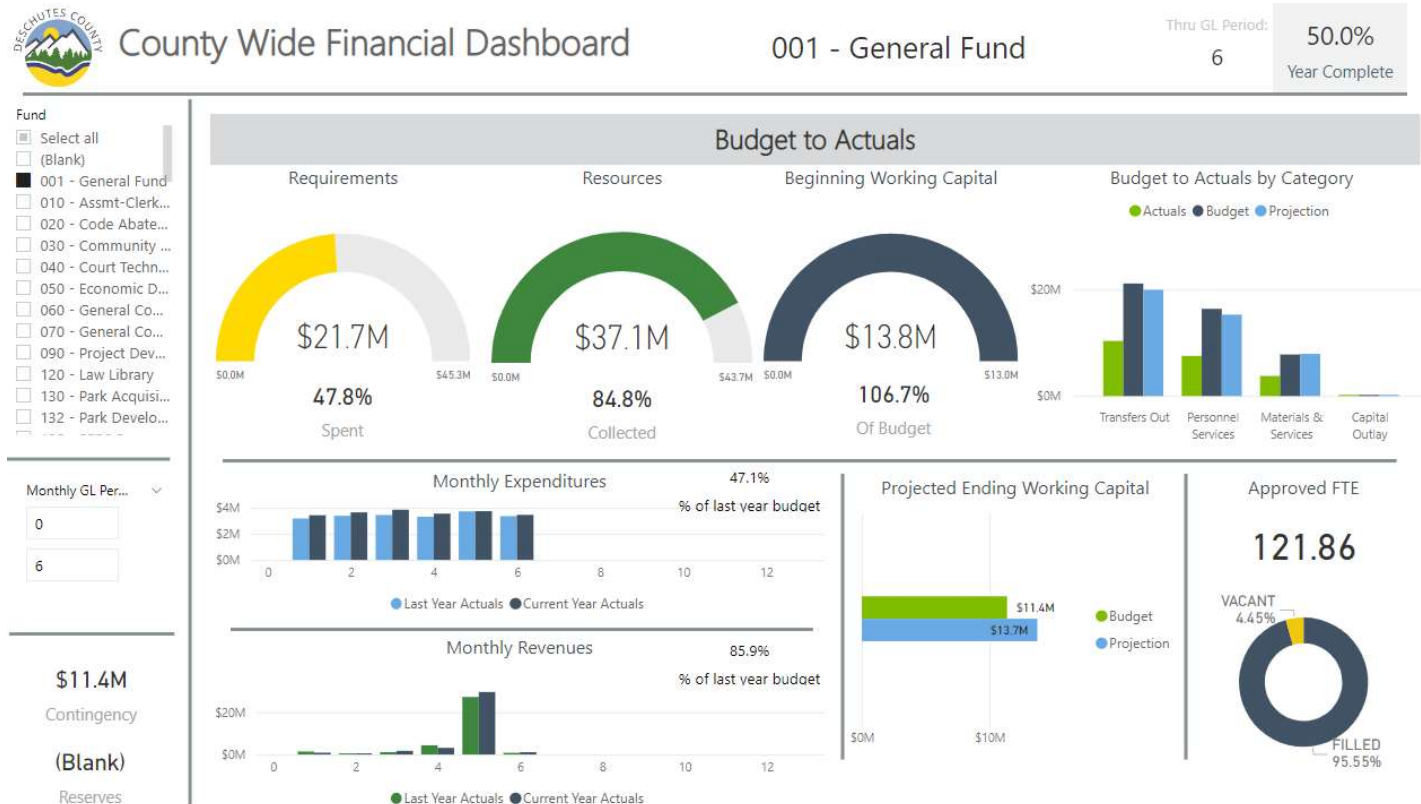
# Budget to Actuals Report

## General Fund

Revenue YTD in the General Fund is \$37.1M or 84.8% of budget. By comparison, last year revenue YTD was \$34.9M and 85.7% of budget.

Expenses YTD are \$21.7M and 47.8% of budget. By comparison, last year expenses YTD was \$20.4M and 47% of budget.

Beginning Fund Balance is \$13.8M or 106.7% of the budgeted \$12.9M beginning fund balance.



## 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 December 31, 2022.



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
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	36,950,002	85%	42,836,156	99%
030 - Juvenile	901,143	1,007,843	112%	1,010,203	289,806	29%	1,059,796	105%
160/170 - TRT	12,578,435	13,029,089	104%	13,631,282	8,482,698	62%	13,804,165	101%
200 - American Rescue Fund	19,000,000	14,281,402	75%	105,186	26,636,671	999%	29,118,051	999%
220 - Justice Court	550,832	494,676	90%	525,032	285,923	54%	525,490	100%
255 - Sheriff's Office	44,947,745	45,776,980	102%	48,790,055	44,876,367	92%	48,860,711	100%
274 - Health Services	48,727,400	48,848,440	100%	57,392,813	32,450,504	57%	60,655,445	106%
295 - CDD	9,580,316	10,542,434	110%	11,675,519	4,639,440	40%	9,869,117	85%
325 - Road	22,629,649	24,768,506	109%	24,889,063	13,456,274	54%	25,546,482	103%
355 - Adult P&P	5,840,250	6,178,356	106%	6,134,018	3,147,360	51%	6,138,805	100%
465 - Road CIP	2,471,190	1,124,832	46%	1,943,063	143,877	7%	1,122,350	58%
610 - Solid Waste	13,350,600	13,930,834	104%	14,503,499	6,624,142	46%	14,579,571	101%
615 - Fair & Expo	1,395,724	1,779,723	128%	1,408,534	847,785	60%	1,693,090	120%
616 - Annual County Fair	1,560,500	1,922,671	123%	1,849,380	2,362,835	128%	2,379,267	129%
617 - Fair & Expo Capital Reserve	8,544	8,012	94%	7,414	69,897	943%	88,605	999%
618 - RV Park	517,524	584,713	113%	642,252	281,383	44%	507,541	79%
619 - RV Park Reserve	7,546	6,354	84%	6,298	8,382	133%	18,950	301%
670 - Risk Management	3,146,973	4,409,440	140%	3,311,477	1,778,749	54%	3,386,241	102%
675 - Health Benefits	23,027,177	25,070,639	109%	23,658,700	11,927,309	50%	23,895,674	101%
705 - 911	12,019,306	12,896,533	107%	13,744,678	10,577,828	77%	13,905,001	101%
999 - Other	50,071,869	34,055,652	68%	57,508,737	40,794,427	71%	59,326,870	103%
<b>TOTAL RESOURCES</b>	<b>312,836,891</b>	<b>300,764,634</b>	<b>96%</b>	<b>326,209,912</b>	<b>246,631,658</b>	<b>76%</b>	<b>359,317,379</b>	<b>110%</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	21,298,809	19,383,248	91%	24,206,083	11,324,482	47%	23,241,795	96%
030 - Juvenile	7,496,355	6,674,328	89%	7,928,538	3,509,673	44%	7,430,974	94%
160/170 - TRT	4,010,388	3,826,539	95%	13,113,218	8,661,152	66%	13,138,565	100%
200 - American Rescue Fund	38,000,000	14,187,441	37%	23,129,361	9,075,368	39%	23,129,361	100%
220 - Justice Court	736,142	690,802	94%	731,183	364,996	50%	732,845	100%



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD December 31, 2022 (unaudited)

**50.0%**

Year Complete

<b>255 - Sheriff's Office</b>	54,162,360	51,382,461	95%	59,628,533	27,823,315	47%	58,911,942	99%
<b>274 - Health Services</b>	58,872,642	51,718,597	88%	70,874,665	31,054,228	44%	65,955,189	93%
<b>295 - CDD</b>	9,978,889	8,963,943	90%	11,233,304	4,558,603	41%	9,577,938	85%
<b>325 - Road</b>	15,024,128	13,771,124	92%	16,188,996	6,349,502	39%	15,870,257	98%
<b>355 - Adult P&amp;P</b>	7,079,915	6,392,578	90%	7,575,910	3,161,005	42%	6,833,821	90%
<b>465 - Road CIP</b>	29,722,691	8,106,117	27%	28,387,166	12,794,787	45%	27,516,480	97%
<b>610 - Solid Waste</b>	9,709,991	8,792,122	91%	11,754,672	4,774,142	41%	11,754,672	100%
<b>615 - Fair &amp; Expo</b>	2,504,877	2,626,480	105%	2,768,054	1,380,001	50%	2,652,839	96%
<b>616 - Annual County Fair</b>	1,468,131	1,352,783	92%	1,852,030	1,829,156	99%	1,915,759	103%
<b>617 - Fair &amp; Expo Capital Reserve</b>	568,000	7,670	1%	870,000	423	0%	870,000	100%
<b>618 - RV Park</b>	552,188	466,135	84%	594,181	323,969	55%	540,563	91%
<b>619 - RV Park Reserve</b>	100,000	885	1%	100,000	4,837	5%	100,000	100%
<b>670 - Risk Management</b>	6,427,292	4,982,451	78%	5,887,806	1,652,807	28%	5,836,497	99%
<b>675 - Health Benefits</b>	29,424,393	29,294,027	100%	26,769,217	10,810,502	40%	26,769,217	100%
<b>705 - 911</b>	14,563,007	10,896,900	75%	17,769,397	6,151,601	35%	16,693,714	94%
<b>999 - Other</b>	86,872,890	41,149,853	47%	106,860,564	24,828,889	23%	106,751,207	100%
<b>TOTAL REQUIREMENTS</b>	<b>398,573,088</b>	<b>284,666,484</b>	<b>71%</b>	<b>438,222,878</b>	<b>170,433,436</b>	<b>39%</b>	<b>426,223,635</b>	<b>97%</b>





# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
Year Complete

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
<b>001 - General Fund</b>	(21,952,604)	(21,807,006)	99%	(20,867,706)	(10,214,900)	49%	(19,694,862)	94%
<b>030 - Juvenile</b>	6,223,387	6,223,387	100%	6,452,997	3,226,494	50%	6,452,997	100%
<b>160/170 - TRT</b>	(6,024,574)	(5,916,413)	98%	(6,031,446)	(3,015,702)	50%	(6,046,768)	100%
<b>220 - Justice Court</b>	240,956	196,126	81%	263,217	131,604	50%	263,217	100%
<b>255 - Sheriff's Office</b>	3,500,737	3,501,246	100%	3,448,587	1,795,799	52%	3,448,587	100%
<b>274 - Health Services</b>	6,122,830	6,122,830	100%	8,258,652	3,760,866	46%	5,847,710	71%
<b>295 - CDD</b>	(270,622)	(1,159,207)	428%	(911,585)	(402,158)	44%	(1,066,835)	117%
<b>325 - Road</b>	(11,757,547)	(11,757,547)	100%	(12,330,136)	(7,440,775)	60%	(12,330,136)	100%
<b>355 - Adult P&amp;P</b>	471,072	471,071	100%	467,092	233,538	50%	467,092	100%
<b>465 - Road CIP</b>	12,193,917	10,672,113	88%	14,230,313	4,889,361	34%	14,230,313	100%
<b>610 - Solid Waste</b>	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,966,978)	75%	(5,299,665)	100%
<b>615 - Fair &amp; Expo</b>	962,736	918,804	95%	704,127	352,062	50%	714,851	102%
<b>616 - Annual County Fair</b>	(75,000)	(75,000)	100%	(156,706)	(78,348)	50%	(156,706)	100%
<b>617 - Fair &amp; Expo Capital Reserve</b>	798,901	779,502	98%	1,149,827	574,902	50%	1,154,425	100%
<b>618 - RV Park</b>	47,958	47,958	100%	(81,566)	39,214	-48%	(81,566)	100%
<b>619 - RV Park Reserve</b>	132,042	132,042	100%	261,750	130,782	50%	261,566	100%
<b>670 - Risk Management</b>	(3,500)	(3,500)	100%	(3,500)	(1,746)	50%	(3,500)	100%
<b>705 - 911</b>	-	-	0%	-	-	-	-	-
<b>999 - Other</b>	15,418,726	17,682,916	115%	10,445,493	9,985,986	96%	11,839,280	113%
<b>TOTAL TRANSFERS</b>	<b>91</b>	<b>-</b>	<b>0</b>	<b>(255)</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
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	29,258,448	13,747,327	121%
030 - Juvenile	596,681	1,522,125	255%	634,663	1,528,752	1,603,945	253%
160/170 - TRT	8,433,816	9,475,532	112%	4,000,000	6,281,376	4,094,364	102%
200 - American Rescue Fund	-	108,098	999%	-	17,669,401	6,096,788	999%
220 - Justice Court	55,646	-	0%	57,066	52,532	55,862	98%
255 - Sheriff's Office	12,160,633	15,162,285	125%	7,024,650	34,011,136	8,559,641	122%
274 - Health Services	6,011,534	13,942,649	232%	6,005,519	19,099,791	14,490,614	241%
295 - CDD	763,172	2,168,956	284%	1,627,134	1,847,636	1,393,300	86%
325 - Road	2,231,806	7,806,356	350%	2,262,898	7,472,354	5,152,445	228%
355 - Adult P&P	1,971,182	3,238,905	164%	2,125,200	3,458,797	3,010,980	142%
465 - Road CIP	5,316,460	27,223,832	512%	12,334,484	19,462,283	15,060,015	122%
610 - Solid Waste	583,520	3,066,662	526%	556,359	949,684	591,896	106%
615 - Fair & Expo	604,256	995,519	165%	315,960	815,365	750,622	238%
616 - Annual County Fair	17,369	385,854	999%	225,358	841,185	692,656	307%
617 - Fair & Expo Capital Reserve	1,341,108	1,809,440	135%	1,587,183	2,453,816	2,182,470	138%
618 - RV Park	13,294	166,536	999%	82,920	163,164	51,948	63%
619 - RV Park Reserve	824,054	1,191,937	145%	1,340,766	1,326,263	1,372,453	102%
670 - Risk Management	5,045,296	8,944,938	177%	5,107,351	9,069,134	6,491,182	127%
675 - Health Benefits	8,375,402	11,304,191	135%	8,815,139	12,420,998	8,430,648	96%
705 - 911	9,307,082	12,708,705	137%	8,926,080	17,134,932	9,919,992	111%
999 - Other	55,322,038	95,096,396	172%	56,813,544	122,899,946	63,361,081	112%
<b>TOTAL FUND BALANCE</b>	<b>129,697,724</b>	<b>230,166,744</b>	<b>177%</b>	<b>131,216,911</b>	<b>308,216,991</b>	<b>167,110,229</b>	<b>127%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
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	32,364,664	94%	34,378,087	100%	(89,086) A
Property Taxes - Prior	460,000	337,612	73%	301,000	213,188	71%	301,000	100%	-
Other General Revenues	2,689,926	2,880,344	107%	3,591,874	2,804,428	78%	3,744,408	104%	152,534 B
Assessor	987,411	886,514	90%	964,246	209,437	22%	964,246	100%	-
Clerk	2,741,215	2,225,591	81%	2,298,566	649,854	28%	1,598,566	70%	(700,000) C
BOPTA	14,588	13,216	91%	14,588	3,072	21%	14,588	100%	-
District Attorney	448,201	258,776	58%	1,183,942	562,558	48%	1,183,942	100%	- D
Tax Office	341,004	321,554	94%	221,483	62,238	28%	221,483	100%	-
Veterans	259,107	182,018	70%	214,836	45,505	21%	214,836	100%	- E
Property Management	152,000	150,000	99%	215,000	35,058	16%	215,000	100%	- F
<b>TOTAL RESOURCES</b>	<b>40,504,168</b>	<b>40,047,506</b>	<b>99%</b>	<b>43,472,708</b>	<b>36,950,002</b>	<b>85%</b>	<b>42,836,156</b>	<b>99%</b>	<b>(636,552)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,454,784	5,157,534	95%	5,910,478	2,665,143	45%	5,443,924	92%
Clerk	2,080,739	1,735,214	83%	2,432,710	1,072,398	44%	2,362,964	97%	69,746 H
BOPTA	82,911	77,147	93%	87,177	42,063	48%	95,578	110%	(8,401)
District Attorney	9,715,707	8,677,696	89%	10,979,839	4,957,278	45%	10,617,050	97%	362,789 I
Medical Examiner	242,652	241,582	100%	438,702	105,052	24%	438,702	100%	-
Tax Office	932,570	886,019	95%	905,262	458,781	51%	884,605	98%	20,657 H
Veterans	795,189	762,328	96%	813,100	354,286	44%	808,721	99%	4,379 H
Property Management	380,061	360,274	95%	508,359	181,316	36%	459,795	90%	48,564 H
Non-Departmental	1,614,196	1,485,453	92%	2,130,456	1,488,164	70%	2,130,456	100%	- J
<b>TOTAL REQUIREMENTS</b>	<b>21,298,809</b>	<b>19,383,248</b>	<b>91%</b>	<b>24,206,083</b>	<b>11,324,482</b>	<b>47%</b>	<b>23,241,795</b>	<b>96%</b>	<b>964,288</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,000	100%	260,000	130,218	50%	260,439	100%
Transfers Out	(22,212,604)	(22,067,006)	99%	(21,127,706)	(10,345,118)	49%	(19,955,301)	94%	1,172,405
<b>TOTAL TRANSFERS</b>	<b>(21,952,604)</b>	<b>(21,807,006)</b>	<b>99%</b>	<b>(20,867,706)</b>	<b>(10,214,900)</b>	<b>49%</b>	<b>(19,694,862)</b>	<b>94%</b>	<b>1,172,844</b>

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		19,266,625	25,625,520		19,594,361		327,736
Net Transfers - In (Out)	(21,952,604)	(21,807,006)		(20,867,706)	(10,214,900)		(19,694,862)		1,172,844
<b>TOTAL FUND BALANCE</b>	<b>\$ 10,723,375</b>	<b>\$ 13,847,828</b>	<b>129%</b>	<b>\$ 11,374,637</b>	<b>\$ 29,258,448</b>	<b>257%</b>	<b>\$ 13,747,327</b>	<b>121%</b>	<b>\$2,372,690</b>

- 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 December 31, 2022 (unaudited)

**50.0%**  
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	26,360	21%	123,000	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Leases	88,000	89,154	101%	86,000	45,114	52%	90,228	105%	4,228 A
Inmate/Prisoner Housing	80,000	92,400	116%	55,000	71,400	130%	90,000	164%	35,000 B
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	49,339	12,655	26%	49,339	100%	-
Miscellaneous	7,500	29,113	388%	42,500	9,903	23%	37,000	87%	(5,500)
OJD Court Fac/Sec SB 1065	20,000	10,291	51%	15,000	7,065	47%	15,000	100%	-
Food Subsidy	12,000	11,380	95%	10,000	6,291	63%	10,000	100%	-
Contract Payments	8,000	9,947	124%	8,000	2,327	29%	5,000	63%	(3,000) C
Interest on Investments	14,243	7,647	54%	6,815	11,683	171%	25,680	377%	18,865 D
<b>TOTAL RESOURCES</b>	<b>901,143</b>	<b>1,007,843</b>	<b>112%</b>	<b>1,010,203</b>	<b>289,806</b>	<b>29%</b>	<b>1,059,796</b>	<b>105%</b>	<b>49,593</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,082,895	5,411,118	89%	6,332,160	2,857,540	45%	5,867,033	93%
Materials and Services	1,363,409	1,249,983	92%	1,527,992	644,533	42%	1,495,555	98%	32,437 F
Capital Outlay	50,051	13,226	26%	68,386	7,600	11%	68,386	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>7,496,355</b>	<b>6,674,328</b>	<b>89%</b>	<b>7,928,538</b>	<b>3,509,673</b>	<b>44%</b>	<b>7,430,974</b>	<b>94%</b>	<b>497,564</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,304,397	6,304,397	100%	6,529,064	3,264,522	50%	6,529,064	100%
Transfers Out-Veh Reserve	(81,010)	(81,010)	100%	(76,067)	(38,028)	50%	(76,067)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,223,387</b>	<b>6,223,387</b>	<b>100%</b>	<b>6,452,997</b>	<b>3,226,494</b>	<b>50%</b>	<b>6,452,997</b>	<b>100%</b>	<b>-</b>

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)	(3,219,867)		(6,371,178)		547,157
Net Transfers - In (Out)	6,223,387	6,223,387		6,452,997	3,226,494		6,452,997		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 596,681</b>	<b>\$ 1,522,125</b>	<b>255%</b>	<b>\$ 634,663</b>	<b>\$ 1,528,752</b>	<b>241%</b>	<b>\$ 1,603,945</b>	<b>253%</b>	<b>\$969,282</b>

- 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 FY22/FY23 average vacancy rate of 6.3%
- F** Savings based on current expense trends for materials and services.



# Budget to Actuals Report

## TRT - Fund 160/170

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
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	8,436,673	62%	13,702,624	101%	121,750 <b>A</b>
Interest on Investments	58,448	51,884	89%	50,408	45,863	91%	101,380	201%	50,972 <b>B</b>
Miscellaneous	-	-	-	-	161	-	161	-	161
<b>TOTAL RESOURCES</b>	<b>12,578,435</b>	<b>13,029,089</b>	<b>104%</b>	<b>13,631,282</b>	<b>8,482,698</b>	<b>62%</b>	<b>13,804,165</b>	<b>101%</b>	<b>172,883</b>

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	2,155,546	59%	3,701,233	101%	(25,347) <b>D</b>
Interfund Charges	239,526	239,526	100%	3,574,573	1,787,287	50%	3,574,573	100%	- <b>E</b>
Administrative	15,203	9,365	62%	215,508	92,069	43%	215,508	100%	-
Software	95,000	64,758	68%	47,251	26,250	56%	47,251	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>4,010,388</b>	<b>3,826,539</b>	<b>95%</b>	<b>13,113,218</b>	<b>8,661,152</b>	<b>66%</b>	<b>13,138,565</b>	<b>100%</b>	<b>(25,347)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(9,996)	50%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(37,500)	50%	(75,000)	100%	-
Transfer Out - Justice Court	(240,956)	(196,126)	81%	(263,217)	(131,604)	50%	(263,217)	100%	-
Transfer Out - Health	(444,417)	(444,417)	100%	(418,417)	(209,208)	50%	(418,417)	100%	-
Transfer Out - F&E Reserve	(498,901)	(479,502)	96%	(501,683)	(250,836)	50%	(506,281)	101%	(4,598) <b>F</b>
Transfer Out - F&E	(1,093,513)	(1,049,581)	96%	(1,101,342)	(550,668)	50%	(1,112,066)	101%	(10,724) <b>G</b>
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(1,825,890)	50%	(3,651,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(6,024,574)</b>	<b>(5,916,413)</b>	<b>98%</b>	<b>(6,031,446)</b>	<b>(3,015,702)</b>	<b>50%</b>	<b>(6,046,768)</b>	<b>100%</b>	<b>(15,322)</b>

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	(178,454)	-	665,600	-	147,536
Net Transfers - In (Out)	(6,024,574)	(5,916,413)	-	(6,031,446)	(3,015,702)	-	(6,046,768)	-	(15,322)
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,433,816</b>	<b>\$ 9,475,532</b>	<b>112%</b>	<b>\$ 4,000,000</b>	<b>\$ 6,281,376</b>	<b>157%</b>	<b>\$ 4,094,364</b>	<b>102%</b>	<b>\$94,364</b>

- A** Room Tax collections up 5.6% over last year versus 5% 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 higher based on increased Room Taxes



# Budget to Actuals Report

## ARPA – Fund 200

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Interest on Investments	-	93,961		105,186	145,823	139%	316,130	301%	210,944	<b>A</b>
Local Assistance & Tribal Consistency	-	-		-	2,311,073		4,622,145		4,622,145	<b>B</b>
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	14,187,441	75%	-	24,179,776		24,179,776		24,179,776	<b>C</b>
<b>TOTAL RESOURCES</b>	<b>19,000,000</b>	<b>14,281,402</b>	<b>75%</b>	<b>105,186</b>	<b>26,636,671</b>	<b>999%</b>	<b>29,118,051</b>	<b>999%</b>	<b>29,012,865</b>	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Services to Disproportionately Impacted Communities	20,650,098	5,242,251	25%	15,394,824	7,289,916	47%	15,394,824	100%	-
Administrative	5,281,005	143,079	3%	4,317,328	90,012	2%	4,317,328	100%	-	<b>E</b>
Infrastructure	2,050,000	527,275	26%	1,634,710	462,857	28%	1,634,710	100%	-	<b>F</b>
Negative Economic Impacts	6,285,840	5,488,685	87%	899,577	438,494	49%	899,577	100%	-	<b>G</b>
Public Health	3,733,057	2,786,152	75%	882,922	794,089	90%	882,922	100%	-	<b>H</b>
<b>TOTAL REQUIREMENTS</b>	<b>38,000,000</b>	<b>14,187,441</b>	<b>37%</b>	<b>23,129,361</b>	<b>9,075,368</b>	<b>39%</b>	<b>23,129,361</b>	<b>100%</b>	<b>-</b>	

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)	17,561,303		5,988,690		29,012,865
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 108,098</b>	<b>999%</b>	<b>-</b>	<b>\$ 17,669,401</b>	<b>999%</b>	<b>\$ 6,096,788</b>	<b>999%</b>	<b>\$ 6,096,788</b>

- 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 December 31, 2022 (unaudited)

**50.0%**  
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	285,674	54%	525,000	100%	-
Interest on Investments	95	45	48%	32	249	779%	490	999%	458 <b>A</b>
Miscellaneous	737	365	50%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>550,832</b>	<b>494,676</b>	<b>90%</b>	<b>525,032</b>	<b>285,923</b>	<b>54%</b>	<b>525,490</b>	<b>100%</b>	<b>458</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	577,209	541,792	94%	569,648	286,488	50%	571,310	100%
Materials and Services	158,933	149,011	94%	161,535	78,507	49%	161,535	100%	- <b>B</b>
<b>TOTAL REQUIREMENTS</b>	<b>736,142</b>	<b>690,802</b>	<b>94%</b>	<b>731,183</b>	<b>364,996</b>	<b>50%</b>	<b>732,845</b>	<b>100%</b>	<b>(1,662)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	240,956	196,126	81%	263,217	131,604	50%	263,217	100%
<b>TOTAL TRANSFERS</b>	<b>240,956</b>	<b>196,126</b>	<b>81%</b>	<b>263,217</b>	<b>131,604</b>	<b>50%</b>	<b>263,217</b>	<b>100%</b>	<b>-</b>

Resources over Requirements	(185,310)	(196,126)		(206,151)	(79,072)		(207,355)		(1,204)
Net Transfers - In (Out)	240,956	196,126		263,217	131,604		263,217		-
<b>TOTAL □</b>	<b>\$ 55,646</b>	<b>-</b>	<b>0%</b>	<b>\$ 57,066</b>	<b>\$ 52,532</b>	<b>92%</b>	<b>\$ 55,862</b>	<b>98%</b>	<b>(\$1,204)</b>

- 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 December 31, 2022 (unaudited)

**50.0%**  
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	28,505,060	94%	30,239,651	100%	(42,398) A
LED #2 Property Tax Current	11,813,562	11,962,302	101%	13,400,541	12,546,330	94%	13,313,046	99%	(87,495) B
Sheriff's Office Revenues	3,993,964	4,407,029	110%	4,520,630	3,385,841	75%	4,545,024	101%	24,394 C
LED #1 Property Tax Prior	330,000	288,862	88%	330,000	178,074	54%	330,000	100%	-
LED #2 Property Tax Prior	145,000	118,145	81%	145,000	73,505	51%	145,000	100%	-
LED #1 Interest	147,416	96,152	65%	89,119	103,671	116%	240,230	270%	151,111 C
Revenue Not Assigned	-	-	-	-	-	-	-	-	-
LED #2 Interest	69,274	24,356	35%	22,716	19,594	86%	47,760	210%	25,044 D
Revenues Not Assigned	-	-	-	-	3,538	-	-	-	-
CG DNE - Error	-	-	-	-	60,754	-	-	-	-
LED #2 Foreclosed Properties	-	15,070	-	-	-	-	-	-	-
LED #1 Foreclosed Properties	-	36,317	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>44,947,745</b>	<b>45,776,980</b>	<b>102%</b>	<b>48,790,055</b>	<b>44,876,367</b>	<b>92%</b>	<b>48,860,711</b>	<b>100%</b>	<b>70,656</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	-	-	-	808,610	381,564	47%	738,946	91%
Concealed Handgun Licenses	-	-	-	335,044	138,600	41%	283,511	85%	51,533
Rickard Ranch	-	-	-	264,871	93,052	35%	264,871	100%	-
Sheriff's Services	4,002,499	4,208,992	105%	5,863,885	2,514,214	43%	5,058,102	86%	805,783
Civil/Special Units	1,154,204	1,112,473	96%	1,168,300	629,828	54%	1,143,065	98%	25,235
Automotive/Communications	3,576,342	3,738,777	105%	4,005,888	1,691,833	42%	3,921,934	98%	83,954
Detective	3,029,130	3,013,632	99%	3,383,825	1,916,260	57%	3,987,261	118%	(603,436)
Patrol	14,015,461	13,440,565	96%	14,640,315	7,301,542	50%	14,921,742	102%	(281,427)
Records	1,025,023	735,218	72%	944,493	330,102	35%	694,703	74%	249,790
Adult Jail	21,033,697	18,807,184	89%	22,182,320	9,898,802	45%	21,158,994	95%	1,023,326
Court Security	444,617	431,758	97%	424,769	258,689	61%	523,844	123%	(99,075)
Emergency Services	789,912	543,303	69%	829,997	270,283	33%	624,718	75%	205,279
Special Services	1,775,588	2,053,196	116%	2,047,792	1,151,625	56%	2,498,847	122%	(451,055)
Training	1,626,207	1,786,439	110%	1,907,588	803,837	42%	2,001,434	105%	(93,846)
Other Law Enforcement	1,389,684	1,510,925	109%	820,836	443,083	54%	1,089,970	133%	(269,134)
Non - Departmental	299,998	-	0%	-	-	0%	-	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>54,162,360</b>	<b>51,382,461</b>	<b>95%</b>	<b>59,628,533</b>	<b>27,823,315</b>	<b>47%</b>	<b>58,911,942</b>	<b>99%</b>	<b>716,591</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	1,825,890	50%	3,651,787	100%
Transfer In - General Fund	121,950	121,950	100%	70,000	34,998	50%	70,000	100%	-
Transfers Out - Debt Service	(273,000)	(272,491)	100%	(273,200)	(65,089)	24%	(273,200)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,500,737</b>	<b>3,501,246</b>	<b>100%</b>	<b>3,448,587</b>	<b>1,795,799</b>	<b>52%</b>	<b>3,448,587</b>	<b>100%</b>	<b>-</b>

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)	17,053,052	-	(10,051,231)	-	787,247
Net Transfers - In (Out)	3,500,737	3,501,246	-	3,448,587	1,795,799	-	3,448,587	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,160,633</b>	<b>\$ 15,162,285</b>	<b>125%</b>	<b>\$ 7,024,650</b>	<b>\$ 34,011,136</b>	<b>484%</b>	<b>\$ 8,559,641</b>	<b>122%</b>	<b>\$ 1,534,991</b>

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 lower than budget





# Budget to Actuals Report

## Health Services - Fund 274

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,641,302	16,634,837	94%	21,828,364	13,299,191	61%	23,765,646	109%	1,937,282
OHP Capitation	8,947,837	11,776,144	132%	12,882,624	6,538,753	51%	12,115,681	94%	(766,943)
State Miscellaneous	4,129,465	3,518,729	85%	8,901,719	5,013,195	56%	8,706,496	98%	(195,223)
OHP Fee for Service	3,627,151	4,032,343	111%	3,232,620	2,008,361	62%	4,889,911	151%	1,657,291
Federal Grants	4,303,483	4,090,251	95%	2,615,634	743,987	28%	2,593,235	99%	(22,399)
Local Grants	1,936,838	3,350,227	173%	2,332,031	1,627,137	70%	2,497,934	107%	165,903
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	856,648	69%	1,258,100	102%	19,601
Other	884,036	866,362	98%	1,021,722	450,148	44%	1,037,916	102%	16,194
State - Medicaid/Medicare	843,050	777,348	92%	807,530	565,492	70%	1,129,380	140%	321,850
Patient Fees	468,415	538,392	115%	615,644	324,167	53%	632,387	103%	16,743
Medicaid	1,014,100	750,524	74%	430,863	320,097	74%	640,195	149%	209,332
State - Medicare	172,200	194,470	113%	337,614	108,988	32%	214,044	63%	(123,570)
Vital Records	280,000	342,960	122%	300,000	127,770	43%	293,830	98%	(6,170)
Liquor Revenue	157,000	199,100	127%	177,574	44,101	25%	177,574	100%	-
Divorce Filing Fees	173,030	178,331	103%	173,030	63,178	37%	63,178	37%	(109,852)
Revenue Not Assigned	-	-	-	147,595	-	0%	-	0%	(147,595)
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	82,919	66%	165,838	133%	40,838
Interest on Investments	156,549	101,438	65%	97,750	149,372	153%	347,100	355%	249,350
CCBHC Grant	2,627,291	38,587	1%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>48,727,400</b>	<b>48,848,440</b>	<b>100%</b>	<b>57,392,813</b>	<b>32,450,504</b>	<b>57%</b>	<b>60,655,445</b>	<b>106%</b>	<b>3,262,632</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Expenditures	-	-	-	30,955	-	0%	27,860	90%	3,095
Administration Allocation	-	-	999%	-	-	0%	-	0%	-
Personnel Services	43,994,358	39,393,426	90%	50,850,720	24,163,934	48%	45,860,541	90%	4,990,179
Materials and Services	14,721,284	12,243,043	83%	19,612,347	6,769,994	35%	19,692,145	100%	(79,798)
Capital Outlay	157,000	82,128	52%	380,643	120,300	32%	374,643	98%	6,000
<b>TOTAL REQUIREMENTS</b>	<b>58,872,642</b>	<b>51,718,597</b>	<b>88%</b>	<b>70,874,665</b>	<b>31,054,228</b>	<b>44%</b>	<b>65,955,189</b>	<b>93%</b>	<b>4,919,476</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	5,909,168	5,909,168	100%	6,608,245	3,304,068	50%	5,435,840	82%	(1,172,405)
Transfers In- OHP Mental Health	-	-	-	1,473,586	368,382	25%	485,800	33%	(987,786)
Transfers In - TRT	444,417	444,417	100%	418,417	209,208	50%	418,417	100%	-
Transfers Out	(230,755)	(230,755)	100%	(241,596)	(120,792)	50%	(492,347)	204%	(250,751)
<b>TOTAL TRANSFERS</b>	<b>6,122,830</b>	<b>6,122,830</b>	<b>100%</b>	<b>8,258,652</b>	<b>3,760,866</b>	<b>46%</b>	<b>5,847,710</b>	<b>71%</b>	<b>(2,410,942)</b>

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%	2,713,929
Resources over Requirements	(10,145,242)	(2,870,157)	-	(13,481,852)	1,396,276	-	(5,299,744)	-	8,182,108
Net Transfers - In (Out)	6,122,830	6,122,830	100%	8,258,652	3,760,866	46%	5,847,710	71%	(2,410,942)
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,011,534</b>	<b>\$ 13,942,649</b>	<b>232%</b>	<b>\$ 6,005,519</b>	<b>\$ 19,099,791</b>	<b>318%</b>	<b>\$ 14,490,614</b>	<b>241%</b>	<b>\$ 8,485,095</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
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	40,977	9%	683,977	151%	229,572 <b>A</b>
State Grant	769,319	493,270	64%	379,180	258,597	68%	420,583	111%	41,403
OHP Capitation	-	436,443		367,074	202,157	55%	367,074	100%	-
Revenue Not Assigned	-	-		147,595	-	0%	-	0%	(147,595)
Interest on Investments	156,549	101,438	65%	97,750	149,372	153%	347,100	355%	249,350
Other	9,200	12,146	132%	12,900	7,301	57%	11,100	86%	(1,800)
CCBHC Grant	486,804	6,938	1%	-	-		-		-
Patient Fees	-	1,124		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>2,860,715</b>	<b>2,235,340</b>	<b>78%</b>	<b>1,458,904</b>	<b>658,404</b>	<b>45%</b>	<b>1,829,834</b>	<b>125%</b>	<b>370,930</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Expenditures	-	-		3,095	-	0%	-	0%	3,095
Personnel Services	6,904,224	5,832,219	84%	6,738,820	2,956,514	44%	5,967,281	89%	771,539 <b>B</b>
Materials and Services	6,580,649	6,134,705	93%	6,971,663	3,303,354	47%	6,707,260	96%	264,403
Administration Allocation	(10,188,902)	(10,188,901)	100%	(11,192,921)	(2,735,859)	24%	(11,192,921)	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>3,295,971</b>	<b>1,778,023</b>	<b>54%</b>	<b>2,520,656</b>	<b>3,524,009</b>	<b>140%</b>	<b>1,481,620</b>	<b>59%</b>	<b>1,039,037</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- OHP Mental Health	-	-		80,771	20,190	25%	-	0%	(80,771) <b>C</b>
Transfers Out	(219,794)	(219,794)	100%	(230,635)	(115,314)	50%	(230,635)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(219,794)</b>	<b>(219,794)</b>	<b>100%</b>	<b>(149,864)</b>	<b>(95,124)</b>	<b>63%</b>	<b>(230,635)</b>	<b>154%</b>	<b>(80,771)</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,552,000	3,769,942	106%	3,884,332	4,007,465	103%	4,007,465	103%	123,133
Resources over Requirements	(435,256)	457,317		(1,061,752)	(2,865,605)		348,214		1,409,967
Net Transfers - In (Out)	(219,794)	(219,794)		(149,864)	(95,124)		(230,635)		(80,771)
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,896,950</b>	<b>\$ 4,007,465</b>	<b>138%</b>	<b>\$ 2,672,716</b>	<b>\$ 1,046,736</b>	<b>39%</b>	<b>\$ 4,125,045</b>	<b>154%</b>	<b>\$ 1,452,329</b>

- 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 December 31, 2022 (unaudited)

**50.0%**  
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	10,051,141	64%	16,835,345	107%	1,116,502
OHP Capitation	8,947,837	11,339,701	127%	12,515,550	6,336,596	51%	11,748,607	94%	(766,943)
State Miscellaneous	1,934,643	1,712,171	89%	8,027,373	4,804,441	60%	7,782,663	97%	(244,710)
OHP Fee for Service	3,627,151	4,009,351	111%	3,214,360	1,992,554	62%	4,857,532	151%	1,643,172
Federal Grants	2,725,623	2,781,433	102%	2,017,169	667,836	33%	1,759,984	87%	(257,185)
Local Grants	1,093,055	1,378,335	126%	1,475,139	814,911	55%	1,537,053	104%	61,914
Other	682,180	668,038	98%	719,670	362,482	50%	721,543	100%	1,873
Patient Fees	372,115	431,526	116%	519,344	250,735	48%	487,397	94%	(31,947)
Medicaid	1,014,100	750,524	74%	430,863	320,097	74%	640,195	149%	209,332
State - Medicare	172,200	194,470	113%	337,614	108,988	32%	214,044	63%	(123,570)
Liquor Revenue	157,000	199,100	127%	177,574	44,101	25%	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%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>35,073,435</b>	<b>35,961,830</b>	<b>103%</b>	<b>45,453,529</b>	<b>25,944,060</b>	<b>57%</b>	<b>46,952,115</b>	<b>103%</b>	<b>1,498,586</b>

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	2,021,250	24%	8,265,132	100%	-
Personnel Services	26,606,065	24,513,386	92%	32,563,031	16,163,937	50%	29,516,982	91%	3,046,049
Materials and Services	4,882,963	3,690,305	76%	10,292,612	2,652,017	26%	9,929,357	96%	363,254
Capital Outlay	80,000	54,752	68%	225,443	109,100	48%	219,443	97%	6,000
<b>TOTAL REQUIREMENTS</b>	<b>39,092,883</b>	<b>35,782,298</b>	<b>92%</b>	<b>51,346,218</b>	<b>20,946,303</b>	<b>41%</b>	<b>47,930,914</b>	<b>93%</b>	<b>3,415,304</b>

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	1,115,694	50%	1,227,695	55%	(1,003,744)
Transfers In- OHP Mental Health	-	-	-	1,392,815	348,192	25%	485,800	35%	(907,015)
Transfers Out	(10,961)	(10,961)	100%	(10,961)	(5,478)	50%	(152,961)	999%	(142,000)
<b>TOTAL TRANSFERS</b>	<b>2,267,126</b>	<b>2,267,126</b>	<b>100%</b>	<b>3,613,293</b>	<b>1,458,408</b>	<b>40%</b>	<b>1,560,534</b>	<b>43%</b>	<b>(2,052,759)</b>

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	-	(5,892,689)	4,997,756	-	(978,799)	-	4,913,890
Net Transfers - In (Out)	2,267,126	2,267,126	100%	3,613,293	1,458,408	40%	1,560,534	-	(2,052,759)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,859,692</b>	<b>\$ 6,317,322</b>	<b>340%</b>	<b>\$ 2,509,399</b>	<b>\$ 12,773,308</b>	<b>509%</b>	<b>\$ 6,898,878</b>	<b>275%</b>	<b>\$ 4,389,479</b>

- A** Increase of \$715K 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.
- H** Transfers Out are increased to cover the additional construction costs proportional to Health Services' use of the 244 and 236 Kingwood buildings in North County



# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,964,969	3,981,365	80%	5,730,341	2,989,454	52%	6,509,718	114%	779,377
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	856,648	69%	1,258,100	102%	19,601
State Miscellaneous	2,194,822	1,806,557	82%	874,346	208,754	24%	923,833	106%	49,487
Local Grants	843,783	1,971,892	234%	856,892	812,226	95%	960,881	112%	103,989
State - Medicaid/Medicare	843,050	777,348	92%	807,530	565,492	70%	1,129,380	140%	321,850
Vital Records	280,000	342,960	122%	300,000	127,770	43%	293,830	98%	(6,170)
Other	192,656	186,177	97%	289,152	80,365	28%	305,273	106%	16,121
Federal Grants	139,017	124,837	90%	144,060	35,174	24%	149,274	104%	5,214
State Shared- Family Planning	152,634	118,228	77%	125,000	82,919	66%	165,838	133%	40,838
Patient Fees	96,300	105,742	110%	96,300	73,431	76%	144,990	151%	48,690
OHP Fee for Service	-	22,993		18,260	15,808	87%	32,379	177%	14,119
<b>TOTAL RESOURCES</b>	<b>10,793,250</b>	<b>10,651,270</b>	<b>99%</b>	<b>10,480,380</b>	<b>5,848,041</b>	<b>56%</b>	<b>11,873,496</b>	<b>113%</b>	<b>1,393,116</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	2,665,047	2,665,046	100%	2,927,789	714,609	24%	2,927,789	100%	-
Expenditures	-	-		27,860	-	0%	27,860	100%	-
Personnel Services	10,484,069	9,047,822	86%	11,548,869	5,043,484	44%	10,376,278	90%	1,172,591
Materials and Services	3,257,672	2,418,033	74%	2,348,073	814,623	35%	3,055,528	130%	(707,455)
Capital Outlay	77,000	27,376	36%	155,200	11,200	7%	155,200	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>16,483,788</b>	<b>14,158,277</b>	<b>86%</b>	<b>17,007,791</b>	<b>6,583,916</b>	<b>39%</b>	<b>16,542,655</b>	<b>97%</b>	<b>465,136</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	3,631,081	3,631,081	100%	4,376,806	2,188,374	50%	4,208,145	96%	(168,661)
Transfers In - TRT	444,417	444,417	100%	418,417	209,208	50%	418,417	100%	-
Transfers Out	-	-		-	-		(108,751)	999%	(108,751)
<b>TOTAL TRANSFERS</b>	<b>4,075,498</b>	<b>4,075,498</b>	<b>100%</b>	<b>4,795,223</b>	<b>2,397,582</b>	<b>50%</b>	<b>4,517,811</b>	<b>94%</b>	<b>(277,412)</b>

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%	1,062,447
Resources over Requirements	(5,690,538)	(3,507,006)		(6,527,411)	(735,875)		(4,669,159)		1,858,252
Net Transfers - In (Out)	4,075,498	4,075,498		4,795,223	2,397,582		4,517,811		(277,412)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,254,892</b>	<b>\$ 3,617,861</b>	<b>288%</b>	<b>\$ 823,404</b>	<b>\$ 5,279,746</b>	<b>641%</b>	<b>\$ 3,466,691</b>	<b>421%</b>	<b>\$2,643,287</b>

- A** Carryforward of unbudgeted funds are related to vacancies in COVID Team and Public Health Modernization; Includes additional funds for Tobacco Prevention and 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** Personnel projections based on year to date vacancy savings and assume 6% moving forward.
- E** Increase in expenditures related to additional funds in Prevention Services, including Tobacco Prevention, Diabetes Prevention, and Alcohol and Drug Prevention
- F** Due to Health Officer vacancy, anticipate returning associated County General Fund (\$168K).
- G** Transfers Out are increased to cover the additional construction costs proportional to Health Services' use of the 244 and 236 Kingwood buildings in North County



# Budget to Actuals Report

## Community Development - Fund 295

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	138,716	153,688	111%	153,445	72,452	47%	145,645	95%	(7,800)
Code Compliance	842,906	995,865	118%	1,171,592	450,554	38%	896,467	77%	(275,125) <b>A</b>
Building Safety	3,819,940	4,325,818	113%	4,821,160	2,030,659	42%	4,417,160	92%	(404,000) <b>A</b>
Electrical	914,750	979,129	107%	1,022,005	394,303	39%	803,505	79%	(218,500) <b>A</b>
Onsite Wastewater	1,056,678	983,462	93%	1,017,678	341,988	34%	801,178	79%	(216,500) <b>A</b>
Current Planning	1,980,521	2,223,570	112%	2,425,334	907,378	37%	1,911,184	79%	(514,150) <b>A</b>
Long Range Planning	826,806	880,902	107%	1,064,305	442,107	42%	893,978	84%	(170,327) <b>A</b>
<b>TOTAL RESOURCES</b>	<b>9,580,316</b>	<b>10,542,434</b>	<b>110%</b>	<b>11,675,519</b>	<b>4,639,440</b>	<b>40%</b>	<b>9,869,117</b>	<b>85%</b>	<b>(1,806,402)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,137,795	2,960,981	94%	3,432,980	1,484,125	43%	3,018,365	88%
Code Compliance	617,012	618,343	100%	805,614	350,317	43%	728,486	90%	77,128 <b>B</b>
Building Safety	2,284,444	2,022,820	89%	2,538,721	951,196	37%	1,970,675	78%	568,046 <b>B</b>
Electrical	556,531	553,223	99%	641,837	271,342	42%	545,770	85%	96,067 <b>B</b>
Onsite Wastewater	765,935	643,079	84%	753,369	358,942	48%	741,369	98%	12,000
Current Planning	1,769,333	1,589,882	90%	2,062,044	729,315	35%	1,577,434	76%	484,610 <b>B</b>
Long Range Planning	847,839	575,615	68%	998,739	413,365	41%	995,839	100%	2,900
<b>TOTAL REQUIREMENTS</b>	<b>9,978,889</b>	<b>8,963,943</b>	<b>90%</b>	<b>11,233,304</b>	<b>4,558,603</b>	<b>41%</b>	<b>9,577,938</b>	<b>85%</b>	<b>1,655,366</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	290,000	170,661	59%	160,000	70,558	44%	160,000	100%
Transfers In - CDD Electrical Reserve	-	-	-	-	-	-	82,436	-	82,436 <b>D</b>
Transfers Out	(99,360)	(99,360)	100%	(112,619)	(56,292)	50%	(112,619)	100%	-
Transfers Out - CDD Reserve	(461,262)	(1,230,508)	267%	(958,966)	(416,424)	43%	(1,196,652)	125%	(237,686) <b>E</b>
<b>TOTAL TRANSFERS</b>	<b>(270,622)</b>	<b>(1,159,207)</b>	<b>428%</b>	<b>(911,585)</b>	<b>(402,158)</b>	<b>44%</b>	<b>(1,066,835)</b>	<b>117%</b>	<b>(155,250)</b>

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	80,837	-	291,179	-	(151,036)
Net Transfers - In (Out)	(270,622)	(1,159,207)	-	(911,585)	(402,158)	-	(1,066,835)	-	(155,250)
<b>TOTAL FUND BALANCE</b>	<b>\$ 763,172</b>	<b>\$ 2,168,956</b>	<b>284%</b>	<b>\$ 1,627,134</b>	<b>\$ 1,847,636</b>	<b>114%</b>	<b>\$ 1,393,300</b>	<b>86%</b>	<b>(\$233,834)</b>

- 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 December 31, 2022 (unaudited)

**50.0%**  
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	10,405,144	53%	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	168,989	13%	1,311,901	100%	-
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	269,717	63%	455,563	107%	29,563
Cities-Bend/Red/Sis/La Pine	560,000	155,269	28%	403,731	266,129	66%	403,731	100%	-
Miscellaneous	67,340	68,747	102%	77,610	37,754	49%	77,610	100%	-
Interest on Investments	59,109	55,083	93%	54,172	34,061	63%	81,950	151%	27,778 C
Mineral Lease Royalties	60,000	148,267	247%	50,000	11,497	23%	50,000	100%	-
State Miscellaneous	-	-	-	-	20,000	-	20,000	-	20,000
Assessment Payments (P&I)	3,460	16,052	464%	-	3,367	-	10,000	-	10,000 D
<b>TOTAL RESOURCES</b>	<b>22,629,649</b>	<b>24,768,506</b>	<b>109%</b>	<b>24,889,063</b>	<b>13,456,274</b>	<b>54%</b>	<b>25,546,482</b>	<b>103%</b>	<b>657,418</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,916,229	6,751,810	98%	7,802,271	3,528,742	45%	7,483,552	96%
Materials and Services	7,843,400	6,877,560	88%	8,265,356	2,780,012	34%	8,265,336	100%	20
Capital Outlay	264,500	141,754	54%	121,369	40,748	34%	121,369	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>15,024,128</b>	<b>13,771,124</b>	<b>92%</b>	<b>16,188,996</b>	<b>6,349,502</b>	<b>39%</b>	<b>15,870,257</b>	<b>98%</b>	<b>318,739</b>

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%
<b>TOTAL TRANSFERS</b>	<b>(11,757,547)</b>	<b>(11,757,547)</b>	<b>100%</b>	<b>(12,330,136)</b>	<b>(7,440,775)</b>	<b>60%</b>	<b>(12,330,136)</b>	<b>100%</b>	<b>-</b>

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	7,106,773	-	9,676,225	-	976,157
Net Transfers - In (Out)	(11,757,547)	(11,757,547)	-	(12,330,136)	(7,440,775)	-	(12,330,136)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,231,806</b>	<b>\$ 7,806,356</b>	<b>350%</b>	<b>\$ 2,262,898</b>	<b>\$ 7,472,354</b>	<b>330%</b>	<b>\$ 5,152,445</b>	<b>228%</b>	<b>\$2,889,547</b>

- A** Updated fall projection per AOC/CRP
- B** Actual payment higher than budget
- C** Investment Income projected to come in lower than budget
- D** Updated based on YTD actuals trending higher than budgeted
- E** Projected Personnel savings based on FY22/FY23 average vacancy rate of 4.1%



# Budget to Actuals Report

## Adult P&P - Fund 355

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
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	2,367,226	50%	4,734,453	100%	-
CJC Justice Reinvestment	781,597	892,038	114%	892,038	446,019	50%	892,038	100%	-
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	10,837	9%	60,000	49%	(63,453)
Interfund- Sheriff	50,000	55,000	110%	50,000	25,000	50%	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%	20,318	100%	-
Interest on Investments	45,193	19,125	42%	18,151	26,320	145%	59,390	327%	41,239
Miscellaneous	500	3,904	781%	500	72	14%	500	100%	-
Electronic Monitoring Fee	2,500	280	11%	500	279	56%	500	100%	-
DOC-Family Sentence Alt	118,250	58,958	50%	-	-	-	-	-	-
Probation Work Crew Fees	1,500	-	0%	-	-	-	-	-	-
Probation Supervision Fees	170,000	3,606	2%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>5,840,250</b>	<b>6,178,356</b>	<b>106%</b>	<b>6,134,018</b>	<b>3,147,360</b>	<b>51%</b>	<b>6,138,805</b>	<b>100%</b>	<b>4,787</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	5,379,503	4,864,354	90%	5,683,822	2,462,440	43%	5,023,933	88%	659,889
Materials and Services	1,700,412	1,528,224	90%	1,883,614	697,967	37%	1,801,414	96%	82,200
Capital Outlay	-	-	-	8,475	598	7%	8,475	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>7,079,915</b>	<b>6,392,578</b>	<b>90%</b>	<b>7,575,910</b>	<b>3,161,005</b>	<b>42%</b>	<b>6,833,821</b>	<b>90%</b>	<b>742,089</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Funds	662,046	662,045	100%	536,369	268,176	50%	536,369	100%	-
Transfer to Vehicle Maint	(190,974)	(190,974)	100%	(69,277)	(34,638)	50%	(69,277)	100%	-
<b>TOTAL TRANSFERS</b>	<b>471,072</b>	<b>471,071</b>	<b>100%</b>	<b>467,092</b>	<b>233,538</b>	<b>50%</b>	<b>467,092</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
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)	(13,646)	-	(695,016)	-	746,876
Net Transfers - In (Out)	471,072	471,071	-	467,092	233,538	-	467,092	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,971,182</b>	<b>\$ 3,238,905</b>	<b>164%</b>	<b>\$ 2,125,200</b>	<b>\$ 3,458,797</b>	<b>163%</b>	<b>\$ 3,010,980</b>	<b>142%</b>	<b>\$885,780</b>

- A** DOC has increased funds for M57. Deschutes County received an additional \$27K for housing and curriculum training.
- B** Close out of Adult Treatment Court. No longer accepting new clients.
- C** Investment Income projected to come in higher than budget
- D** Projected Personnel savings based on FY22/FY23 average vacancy rate of 11%
- E** Adult Treatment Court Closure and based on other expense trends.



# Budget to Actuals Report

## Road CIP - Fund 465

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
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%	818,500	45%	(1,000,000) <b>A</b>
Interest on Investments	279,729	124,832	45%	124,563	143,877	116%	303,850	244%	179,287 <b>B</b>
<b>TOTAL RESOURCES</b>	<b>2,471,190</b>	<b>1,124,832</b>	<b>46%</b>	<b>1,943,063</b>	<b>143,877</b>	<b>7%</b>	<b>1,122,350</b>	<b>58%</b>	<b>(820,713)</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	109,870	109,870	100%	127,640	63,820	50%	127,640	100%	-
Capital Outlay	29,612,821	7,996,247	27%	28,259,526	12,730,967	45%	27,388,840	97%	870,686
<b>TOTAL REQUIREMENTS</b>	<b>29,722,691</b>	<b>8,106,117</b>	<b>27%</b>	<b>28,387,166</b>	<b>12,794,787</b>	<b>45%</b>	<b>27,516,480</b>	<b>97%</b>	<b>870,686</b>

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%	14,230,313	100%	-
<b>TOTAL TRANSFERS</b>	<b>12,193,917</b>	<b>10,672,113</b>	<b>88%</b>	<b>14,230,313</b>	<b>4,889,361</b>	<b>34%</b>	<b>14,230,313</b>	<b>100%</b>	<b>-</b>

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)	(12,650,910)		(26,394,130)		49,973
Net Transfers - In (Out)	12,193,917	10,672,113		14,230,313	4,889,361		14,230,313		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,316,460</b>	<b>\$ 27,223,832</b>	<b>512%</b>	<b>\$ 12,334,484</b>	<b>\$ 19,462,283</b>	<b>158%</b>	<b>\$ 15,060,015</b>	<b>122%</b>	<b>\$ 2,725,531</b>

- 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 December 31, 2022 (unaudited)

**50.0%**  
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%	\$ 7,319,310	100%	\$ -
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	91,218	2%	4,820,216	113%	(555,000)
Transportation System Plan Update	108,510	86,081	79%	-	12,936		40,000		(40,000)
Gribbling Rd Bridge	279,575	1,110	0%	818,500	44,635	5%	418,500	51%	400,000
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	43,525	4%	485,000	49%	500,000
Deschutes Mkt Rd/Hamehook Round	671,000	208,367	31%	1,663,000	139,931	8%	1,663,000	100%	
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	60,755	8%	335,000	43%	450,000
Wilcox Ave Bridge #2171-03 Replacem	100,000	-	0%	160,000	-	0%	160,000	100%	
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%	380,000	100%	
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%	100,000	100%	
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
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	-	-		100,000	-	0%	100,000	100%	
Local Road Pavement Preservation	-	-		200,000	-	0%	200,000	100%	C
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)
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 29,612,821</b>	<b>\$ 7,996,247</b>	<b>27%</b>	<b>\$ 28,259,526</b>	<b>12,730,967</b>	<b>45%</b>	<b>\$ 27,388,840</b>	<b>97%</b>	<b>\$ 870,687</b>

- 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 December 31, 2022 (unaudited)

**50.0%**  
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	2,964,850	41%	7,210,000	100%	- A
Private Disposal Fees	2,827,000	3,191,189	113%	3,337,000	1,616,864	48%	3,337,000	100%	- A
Commercial Disp. Fee	2,686,000	3,075,123	114%	3,234,000	1,609,741	50%	3,234,000	100%	- A
Franchise 3% Fees	290,000	337,878	117%	305,000	138,549	45%	305,000	100%	- B
Yard Debris	300,000	268,060	89%	290,000	161,422	56%	290,000	100%	- C
Miscellaneous	55,000	88,470	161%	70,000	67,148	96%	111,000	159%	41,000 D
Interest on Investments	41,599	27,916	67%	30,498	18,273	60%	35,570	117%	5,072 E
Special Waste	15,000	37,718	251%	15,000	42,856	286%	45,000	300%	30,000 F
Recyclables	12,000	12,980	108%	12,000	4,438	37%	12,000	100%	-
Leases	1	1	100%	1	1	100%	1	100%	-
<b>TOTAL RESOURCES</b>	<b>13,350,600</b>	<b>13,930,834</b>	<b>104%</b>	<b>14,503,499</b>	<b>6,624,142</b>	<b>46%</b>	<b>14,579,571</b>	<b>101%</b>	<b>76,072</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	2,754,132	2,694,834	98%	3,277,684	1,477,759	45%	3,277,684	100%
Materials and Services	5,651,103	5,192,786	92%	6,473,358	2,440,827	38%	6,473,358	100%	-
Capital Outlay	53,141	76,304	144%	264,000	109,970	42%	264,000	100%	-
Debt Service	1,251,615	828,197	66%	1,739,630	745,586	43%	1,739,630	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>9,709,991</b>	<b>8,792,122</b>	<b>91%</b>	<b>11,754,672</b>	<b>4,774,142</b>	<b>41%</b>	<b>11,754,672</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,966,978)	75%	(5,299,665)	100%
<b>TOTAL TRANSFERS</b>	<b>(6,029,323)</b>	<b>(6,029,323)</b>	<b>100%</b>	<b>(5,299,665)</b>	<b>(3,966,978)</b>	<b>75%</b>	<b>(5,299,665)</b>	<b>100%</b>	<b>-</b>

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	1,850,000		2,824,899		76,072
Net Transfers - In (Out)	(6,029,323)	(6,029,323)		(5,299,665)	(3,966,978)		(5,299,665)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 583,520</b>	<b>\$ 3,066,662</b>	<b>526%</b>	<b>\$ 556,359</b>	<b>\$ 949,684</b>	<b>171%</b>	<b>\$ 591,896</b>	<b>106%</b>	<b>\$35,537</b>

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected; disposal tons are typically higher in the summer with reductions in winter. YTD volumes are running 2% less than last year-to-date. Franchise disposal fee payments of \$426K 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
- 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)



# Budget to Actuals Report

## Fair & Expo - Fund 615

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	578,000	786,724	136%	745,759	399,268	54%	799,000	107%	53,241
Food & Beverage	513,500	792,639	154%	415,000	343,566	83%	619,000	149%	204,000
Rights & Signage	105,000	38,192	36%	105,000	35,400	34%	74,000	70%	(31,000)
Storage	77,500	46,525	60%	65,000	25,126	39%	64,000	98%	(1,000)
Horse Stall Rental	71,500	66,636	93%	49,000	32,980	67%	98,000	200%	49,000
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	6,596	126%	14,690	281%	9,469
Miscellaneous	250	2,032	813%	3,554	1,374	39%	1,400	39%	(2,154)
Interfund Payment	30,000	30,000	100%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,395,724</b>	<b>1,779,723</b>	<b>128%</b>	<b>1,408,534</b>	<b>847,785</b>	<b>60%</b>	<b>1,693,090</b>	<b>120%</b>	<b>284,556</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,118,980	1,129,821	101%	1,256,902	591,166	47%	1,100,463	88%
Personnel Services - F&B	181,593	200,062	110%	170,247	36,906	22%	133,105	78%	37,142
Materials and Services	818,804	852,050	104%	965,684	493,122	51%	972,000	101%	(6,316)
Materials and Services - F&B	282,500	342,748	121%	273,950	201,756	74%	346,000	126%	(72,050)
Debt Service	103,000	101,799	99%	101,270	57,050	56%	101,270	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>2,504,877</b>	<b>2,626,480</b>	<b>105%</b>	<b>2,768,054</b>	<b>1,380,001</b>	<b>50%</b>	<b>2,652,839</b>	<b>96%</b>	<b>115,215</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,093,513	1,049,581	96%	1,101,342	550,668	50%	1,112,066	101%
Transfers In - Park Fund	30,000	30,000	100%	30,000	15,000	50%	30,000	100%	-
Transfers In - County Fair	150,000	150,000	100%	-	-	-	-	-	-
Transfers Out	(310,777)	(310,777)	100%	(427,215)	(213,606)	50%	(427,215)	100%	-
<b>TOTAL TRANSFERS</b>	<b>962,736</b>	<b>918,804</b>	<b>95%</b>	<b>704,127</b>	<b>352,062</b>	<b>50%</b>	<b>714,851</b>	<b>102%</b>	<b>10,724</b>

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)	(532,216)	-	(959,749)	-	399,771
Net Transfers - In (Out)	962,736	918,804	-	704,127	352,062	-	714,851	-	10,724
<b>TOTAL FUND BALANCE</b>	<b>\$ 604,256</b>	<b>\$ 995,519</b>	<b>165%</b>	<b>\$ 315,960</b>	<b>\$ 815,365</b>	<b>258%</b>	<b>\$ 750,622</b>	<b>238%</b>	<b>\$434,662</b>

- A** Investment Income projected to come in higher than budget
- B** Projected Personnel savings based on FY22/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 December 31, 2022 (unaudited)

**50.0%**  
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	6,034	222%	14,160	522%	11,447 <sup>A</sup>
<b>TOTAL RESOURCES</b>	<b>1,560,500</b>	<b>1,922,671</b>	<b>123%</b>	<b>1,849,380</b>	<b>2,362,835</b>	<b>128%</b>	<b>2,379,267</b>	<b>129%</b>	<b>529,887</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	155,959	36,681	24%	169,445	93,848	55%	178,174	105%	(8,729)
Materials and Services	1,312,172	1,316,102	100%	1,682,585	1,735,308	103%	1,737,585	103%	(55,000)
<b>TOTAL REQUIREMENTS</b>	<b>1,468,131</b>	<b>1,352,783</b>	<b>92%</b>	<b>1,852,030</b>	<b>1,829,156</b>	<b>99%</b>	<b>1,915,759</b>	<b>103%</b>	<b>(63,729)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	37,500	50%	75,000	100%	-
Transfer Out - Fair & Expo	(150,000)	(150,000)	100%	-	-		-		-
Transfers Out	-	-		(231,706)	(115,848)	50%	(231,706)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>100%</b>	<b>(156,706)</b>	<b>(78,348)</b>	<b>50%</b>	<b>(156,706)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	-	(109,033)	999%	384,715	385,854	100%	385,854	100%	1,139
Resources over Requirements	92,369	569,888		(2,650)	533,679		463,508		466,158
Net Transfers - In (Out)	(75,000)	(75,000)		(156,706)	(78,348)		(156,706)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 17,369</b>	<b>\$ 385,854</b>	<b>999%</b>	<b>\$ 225,358</b>	<b>\$ 841,185</b>	<b>373%</b>	<b>\$ 692,656</b>	<b>307%</b>	<b>\$ 467,298</b>

<sup>A</sup> Investment Income projected to come in higher than budget



# Budget to Actuals Report

## Annual County Fair - Fund 616

	Fair 2021	Fair 2022 Actuals to Date	2022 Projection
<b>RESOURCES</b>			
Gate Receipts	\$ 738,029	\$ 782,364	\$ 782,364
Carnival	415,716	433,682	433,682
Commercial Exhibitors	315,719	436,292	436,292
Livestock Entry Fees	-	1,925	1,925
R/V Camping/Horse Stall Rental	19,944	17,392	17,392
Merchandise Sales	5,239	3,245	3,245
Concessions and Catering	295,093	497,366	497,366
Fair Sponsorship	81,125	126,300	126,300
<b>TOTAL FAIR REVENUES</b>	<b>\$ 1,870,865</b>	<b>\$ 2,298,566</b>	<b>\$ 2,298,566</b>
<b>OTHER RESOURCES</b>			
State Grant	53,167	53,167	53,167
Interest	1,194	5,794	5,794
Miscellaneous	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 1,925,226</b>	<b>\$ 2,357,526</b>	<b>\$ 2,357,526</b>
<b>REQUIREMENTS</b>			
Personnel	103,199	102,763	102,763
Materials & Services	1,249,932	1,722,703	1,722,703
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,353,131</b>	<b>\$ 1,825,466</b>	<b>\$ 1,825,466</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	74,750	68,750	68,750
Transfer Out - F&E Reserve	-	(96,540)	(96,540)
Transfer Out - Fair & Expo	(150,000)	-	-
<b>TOTAL TRANSFERS</b>	<b>\$ (75,250)</b>	<b>\$ (27,790)</b>	<b>\$ (27,790)</b>
<b>Net Fair</b>	<b>\$ 496,845</b>	<b>\$ 504,270</b>	<b>\$ 504,270</b>
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ (48,694)</b>	<b>\$ 448,151</b>	<b>\$ 448,151</b>
<b>Ending Balance</b>	<b>\$ 448,151</b>	<b>\$ 952,421</b>	<b>\$ 952,421</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
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	14,342	193%	33,050	446%	25,636
Local Government Payments	-	-		-	55,555		55,555		55,555
<b>TOTAL RESOURCES</b>	<b>8,544</b>	<b>8,012</b>	<b>94%</b>	<b>7,414</b>	<b>69,897</b>	<b>943%</b>	<b>88,605</b>	<b>999%</b>	<b>81,191</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	180,000	8,564	5%	220,000	423	0%	220,000	100%	-
Capital Outlay	388,000	(894)	0%	650,000	-	0%	650,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>568,000</b>	<b>7,670</b>	<b>1%</b>	<b>870,000</b>	<b>423</b>	<b>0%</b>	<b>870,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	498,901	479,502	96%	501,683	250,836	50%	506,281	101%	4,598
Transfers In - Fair & Expo	300,000	300,000	100%	416,437	208,218	50%	416,437	100%	-
Transfers In - Annual County Fair	-	-		231,706	115,848	50%	231,706	100%	-
<b>TOTAL TRANSFERS</b>	<b>798,901</b>	<b>779,502</b>	<b>98%</b>	<b>1,149,827</b>	<b>574,902</b>	<b>50%</b>	<b>1,154,425</b>	<b>100%</b>	<b>4,598</b>

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)	69,473		(781,395)		81,191
Net Transfers - In (Out)	798,901	779,502		1,149,827	574,902		1,154,425		4,598
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,341,108</b>	<b>\$ 1,809,440</b>	<b>135%</b>	<b>\$ 1,587,183</b>	<b>\$ 2,453,816</b>	<b>155%</b>	<b>\$ 2,182,470</b>	<b>138%</b>	<b>\$595,287</b>

- A** Investment Income projected to come in higher than budget
- B** Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction
- C** Transfers expected to be higher than budget due to increased Room Tax revenue



# Budget to Actuals Report

## RV Park - Fund 618

FY23 YTD December 31, 2022 (unaudited)

**50.0%**  
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	260,884	43%	473,994	78%	(131,006) <b>A</b>
Cancellation Fees	-	15,725		14,000	5,590	40%	9,607	69%	(4,393)
RV Park Fees > 30 Days	10,500	8,499	81%	13,000	8,156	63%	11,923	92%	(1,077) <b>B</b>
Washer / Dryer	5,000	3,476	70%	4,200	3,402	81%	5,302	126%	1,102
Miscellaneous	2,500	3,731	149%	3,750	1,211	32%	2,557	68%	(1,193)
Vending Machines	2,500	1,021	41%	1,750	978	56%	1,498	86%	(252)
Interest on Investments	2,024	578	29%	552	1,163	211%	2,660	482%	2,108 <b>C</b>
<b>TOTAL RESOURCES</b>	<b>517,524</b>	<b>584,713</b>	<b>113%</b>	<b>642,252</b>	<b>281,383</b>	<b>44%</b>	<b>507,541</b>	<b>79%</b>	<b>(134,711)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	19,456	1,643	8%	111,153	39,373	35%	97,451	88%
Materials and Services	310,805	242,863	78%	259,755	119,064	46%	219,839	85%	39,916
Debt Service	221,927	221,629	100%	223,273	165,533	74%	223,273	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>552,188</b>	<b>466,135</b>	<b>84%</b>	<b>594,181</b>	<b>323,969</b>	<b>55%</b>	<b>540,563</b>	<b>91%</b>	<b>53,618</b>

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	9,996	50%	20,000	100%	-
Transfer Out - RV Reserve	(132,042)	(132,042)	100%	(261,566)	(130,782)	50%	(261,566)	100%	-
<b>TOTAL TRANSFERS</b>	<b>47,958</b>	<b>47,958</b>	<b>100%</b>	<b>(81,566)</b>	<b>39,214</b>	<b>-48%</b>	<b>(81,566)</b>	<b>100%</b>	<b>-</b>

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	(42,586)		(33,022)		(81,093)
Net Transfers - In (Out)	47,958	47,958		(81,566)	39,214		(81,566)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 13,294</b>	<b>\$ 166,536</b>	<b>999%</b>	<b>\$ 82,920</b>	<b>\$ 163,164</b>	<b>197%</b>	<b>\$ 51,948</b>	<b>63%</b>	<b>(\$30,972)</b>

- 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 December 31, 2022 (unaudited)

**50.0%**  
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	8,382	133%	18,950	301%	12,652
<b>TOTAL RESOURCES</b>	<b>7,546</b>	<b>6,354</b>	<b>84%</b>	<b>6,298</b>	<b>8,382</b>	<b>133%</b>	<b>18,950</b>	<b>301%</b>	<b>12,652</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Capital Outlay	100,000	885	1%	100,000	4,837	5%	100,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>100,000</b>	<b>885</b>	<b>1%</b>	<b>100,000</b>	<b>4,837</b>	<b>5%</b>	<b>100,000</b>	<b>100%</b>	<b>-</b>

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	130,782	50%	261,566	100%	(184)
<b>TOTAL TRANSFERS</b>	<b>132,042</b>	<b>132,042</b>	<b>100%</b>	<b>261,750</b>	<b>130,782</b>	<b>50%</b>	<b>261,566</b>	<b>100%</b>	<b>(184)</b>

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)	3,544		(81,050)		12,652
Net Transfers - In (Out)	132,042	132,042		261,750	130,782		261,566		(184)
<b>TOTAL FUND BALANCE</b>	<b>\$ 824,054</b>	<b>\$ 1,191,937</b>	<b>145%</b>	<b>\$ 1,340,766</b>	<b>\$ 1,326,263</b>	<b>99%</b>	<b>\$ 1,372,453</b>	<b>102%</b>	<b>\$31,687</b>

**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 December 31, 2022 (unaudited)

**50.0%**  
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	612,697	50%	1,234,761	100%	-
General Liability	944,278	940,773	100%	892,681	446,340	50%	892,681	100%	-
Unemployment	323,572	334,147	103%	430,179	320,494	75%	430,179	100%	A
Property Damage	393,546	409,593	104%	419,566	209,783	50%	419,566	100%	-
Vehicle	227,700	227,700	100%	248,764	124,382	50%	248,764	100%	-
Interest on Investments	101,111	50,142	50%	49,346	60,025	122%	134,010	272%	B 84,664
Claims Reimbursement	25,000	1,280,876	999%	25,000	4,766	19%	25,000	100%	-
Skid Car Training	10,000	-	0%	10,000	(144)	-1%	100	1%	C (9,900)
Process Fee- Events/ Parades	1,000	1,485	149%	1,000	405	41%	1,000	100%	-
Miscellaneous	-	180		180	-	0%	180	100%	-
<b>TOTAL RESOURCES</b>	<b>3,146,973</b>	<b>4,409,440</b>	<b>140%</b>	<b>3,311,477</b>	<b>1,778,749</b>	<b>54%</b>	<b>3,386,241</b>	<b>102%</b>	<b>74,764</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	General Liability	3,600,000	2,706,359	75%	3,000,000	405,943	14%	2,500,000	83%
Workers' Compensation	1,580,000	953,365	60%	1,580,000	784,456	50%	2,000,000	127%	E (420,000)
Insurance Administration	547,047	491,393	90%	607,558	280,382	46%	606,497	100%	1,061
Property Damage	300,245	604,926	201%	300,248	73,768	25%	280,000	93%	F 20,248
Vehicle	200,000	137,356	69%	200,000	108,257	54%	250,000	125%	E (50,000)
Unemployment	200,000	89,053	45%	200,000	-	0%	200,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>6,427,292</b>	<b>4,982,451</b>	<b>78%</b>	<b>5,887,806</b>	<b>1,652,807</b>	<b>28%</b>	<b>5,836,497</b>	<b>99%</b>	<b>51,309</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(1,746)	50%	(3,500)	100%
<b>TOTAL TRANSFERS</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>100%</b>	<b>(3,500)</b>	<b>(1,746)</b>	<b>50%</b>	<b>(3,500)</b>	<b>100%</b>	<b>-</b>

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)	125,942		(2,450,256)		126,073
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(1,746)		(3,500)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,045,296</b>	<b>\$ 8,944,938</b>	<b>177%</b>	<b>\$ 5,107,351</b>	<b>\$ 9,069,134</b>	<b>178%</b>	<b>\$ 6,491,182</b>	<b>127%</b>	<b>\$1,383,831</b>

- 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; but only for employees, revenue on this line item is from the public
- 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 December 31, 2022 (unaudited)

**50.0%**  
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	9,757,058	49%	19,908,221	100%	-
COIC Premiums	1,589,000	1,255,305	79%	1,547,778	871,934	56%	1,547,778	100%	-
Employee Co-Pay	1,200,000	1,238,034	103%	1,282,015	615,885	48%	1,282,015	100%	-
Retiree / COBRA Premiums	1,060,000	1,438,217	136%	595,000	259,032	44%	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	81,118	85%	177,660	186%	81,974
Claims Reimbursement & Other	82,000	1,487,600	999%	55,000	61,662	112%	65,000	118%	10,000
<b>TOTAL RESOURCES</b>	<b>23,027,177</b>	<b>25,070,639</b>	<b>109%</b>	<b>23,658,700</b>	<b>11,927,309</b>	<b>50%</b>	<b>23,895,674</b>	<b>101%</b>	<b>236,974</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	25,140,847	24,583,764	98%	21,597,563	9,490,400	44%	21,597,563	100%
Deschutes On-Site Pharmacy	2,970,575	3,381,197	114%	3,779,608	869,711	23%	3,779,608	100%	-
Deschutes On-Site Clinic	1,141,829	1,190,855	104%	1,212,497	395,619	33%	1,212,497	100%	-
Wellness	171,142	138,211	81%	179,549	54,771	31%	179,549	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>29,424,393</b>	<b>29,294,027</b>	<b>100%</b>	<b>26,769,217</b>	<b>10,810,502</b>	<b>40%</b>	<b>26,769,217</b>	<b>100%</b>	<b>-</b>

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)	1,116,807		(2,873,543)		236,974
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,375,402</b>	<b>\$ 11,304,191</b>	<b>135%</b>	<b>\$ 8,815,139</b>	<b>\$ 12,420,998</b>	<b>141%</b>	<b>\$ 8,430,648</b>	<b>96%</b>	<b>(\$384,491)</b>

- 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 December 31, 2022 (unaudited)

**50.0%**  
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	9,823,261	94%	10,421,062	100%	18,228	A
Telephone User Tax	1,106,750	1,815,283	164%	1,668,000	459,654	28%	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	22,870	15%	153,292	100%	-	
User Fee	233,576	140,986	60%	140,445	4,313	3%	140,445	100%	-	
Data Network Reimbursement	162,000	244,799	151%	120,874	38,786	32%	120,874	100%	-	
Property Taxes - Prior Yr	115,000	92,601	81%	80,000	58,454	73%	80,000	100%	-	
Interest on Investments	96,867	69,988	72%	67,515	90,992	135%	209,610	310%	142,095	E
Property Taxes - Jefferson Co.	38,344	37,525	98%	39,497	35,493	90%	39,497	100%	-	
Miscellaneous	18,658	45,553	244%	25,000	14,005	56%	25,000	100%	-	
<b>TOTAL RESOURCES</b>	<b>12,019,306</b>	<b>12,896,533</b>	<b>107%</b>	<b>13,744,678</b>	<b>10,577,828</b>	<b>77%</b>	<b>13,905,001</b>	<b>101%</b>	<b>160,323</b>	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Expenditures	-	-	-	64,754	-	0%	-	0%	64,754	
Personnel Services	8,005,795	7,462,327	93%	8,606,196	3,796,511	44%	7,530,513	88%	1,075,683	F
Materials and Services	3,582,212	2,915,749	81%	4,088,201	1,547,138	38%	4,088,201	100%	-	
Capital Outlay	2,975,000	518,824	17%	5,010,246	807,952	16%	5,075,000	101%	(64,754)	
<b>TOTAL REQUIREMENTS</b>	<b>14,563,007</b>	<b>10,896,900</b>	<b>75%</b>	<b>17,769,397</b>	<b>6,151,601</b>	<b>35%</b>	<b>16,693,714</b>	<b>94%</b>	<b>1,075,683</b>	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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		(4,024,719)	4,426,227		(2,788,713)		1,236,006
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 9,307,082</b>	<b>\$ 12,708,705</b>	<b>137%</b>	<b>\$ 8,926,080</b>	<b>\$ 17,134,932</b>	<b>192%</b>	<b>\$ 9,919,992</b>	<b>111%</b>	<b>\$993,912</b>

- 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 FY22/FY23 average vacancy rate of 13.5%