



MEMORANDUM

DATE: May 31, 2023
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for April 2023

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of April 30, 2023.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$40.8M or 93.2% of budget. By comparison, last year revenue YTD was \$38.2M and 93.8% of budget.
- *Expenses* YTD are \$35.7M and 78.7% of budget. By comparison, last year expenses YTD were \$34.2M and 78.9% of budget.
- *Beginning Fund Balance* is \$13.8M or 106.7% of the budgeted \$12.9M beginning fund balance.



County Wide Financial Dashboard

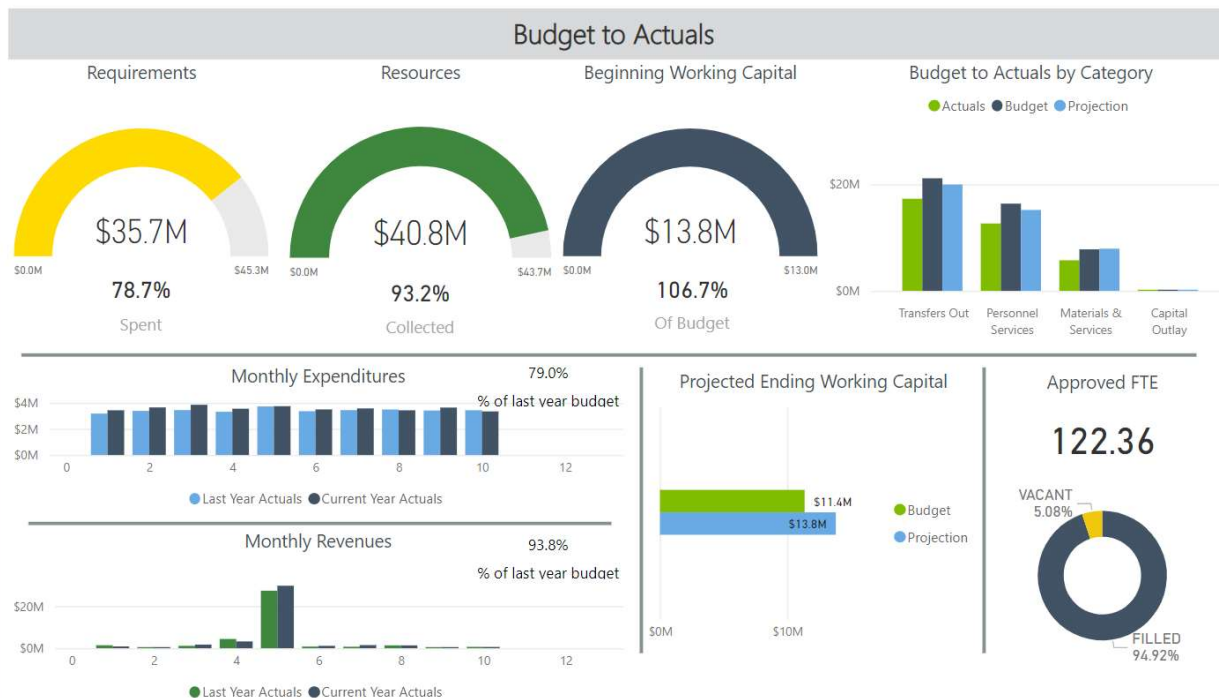
001 - General Fund

Thru GL Period: 10
 83.3%
 Year Complete

- Fund
- Select all
 - (Blank)
 - 001 - General Fund
 - 010 - Assmt-Clerk...
 - 020 - Code Abate...
 - 030 - Community ...
 - 040 - Court Techn...
 - 050 - Economic D...
 - 060 - General Co...
 - 070 - General Co...
 - 090 - Project Dev...
 - 120 - Law Library
 - 130 - Park Acquisi...
 - 132 - Park Develo...

Monthly GL Per...

\$11.4M
 Contingency
 (Blank)
 Reserves



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 April 30, 2023.

Position Control Summary

Position Control Summary FY23													July - June	
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Percent Unfilled
Assessor	Filled	33.26	31.00	32.00	31.00	31.00	33.26	32.26	32.26	32.26	32.26			
	Unfilled	2.00	4.26	3.26	4.26	4.26	2.00	3.00	3.00	3.00	3.00			9.09%
Clerk	Filled	9.48	9.48	10.48	10.48	10.48	10.48	10.48	9.48	9.48	10.48			
	Unfilled	1.00	1.00	-	-	-	-	1.00	1.00	1.00	-			3.82%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52			
	Unfilled	-	-	-	-	-	-	-	-	-	-			0.00%
DA	Filled	57.40	58.40	59.20	61.20	61.20	59.80	58.30	58.80	58.00	59.00			
	Unfilled	3.20	2.20	1.40	0.40	0.40	1.30	2.80	2.80	3.60	2.60			3.38%
Tax	Filled	5.50	5.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	5.50			
	Unfilled	1.00	1.00	-	-	-	-	-	-	-	1.00			4.62%
Veterans'	Filled	5.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00			
	Unfilled	-	-	-	1.00	1.00	1.00	-	-	-	-			6.00%
Property Mgmt	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00			
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-			30.00%
Total General Fund	Filled	113.16	111.90	115.70	115.70	115.70	116.56	115.06	114.56	113.76	115.76	-	-	
	Unfilled	8.20	9.46	5.66	6.66	6.66	5.30	6.80	7.80	8.60	6.60	-	-	5.88%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60			
	Unfilled	-	-	-	-	-	-	-	-	-	-			0.00%
Community Justice	Filled	45.20	45.20	45.90	44.90	44.90	45.90	45.90	45.90	47.00	45.00			
	Unfilled	2.70	2.70	2.00	3.00	3.00	2.00	2.00	2.00	2.00	4.00			5.28%
Sheriff	Filled	218.25	232.25	230.25	230.25	231.75	229.75	228.75	235.75	233.75	232.25			
	Unfilled	44.75	30.75	32.75	32.75	31.25	33.25	36.25	29.25	31.25	32.75			12.70%
Houseless Effort	Filled	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00			
	Unfilled	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-			55.00%
Health Svcs	Filled	355.80	357.50	368.30	371.30	374.55	380.20	380.10	383.30	383.95	376.10			
	Unfilled	49.55	47.85	48.25	46.25	44.25	39.60	39.70	38.50	37.85	44.70			10.47%
CDD	Filled	59.80	58.80	59.80	58.80	59.80	57.80	57.80	58.80	58.80	57.80			
	Unfilled	12.20	13.20	12.20	13.20	12.20	14.20	6.20	5.20	5.20	6.20			14.53%
Road	Filled	55.00	55.00	58.00	57.00	58.00	58.00	57.00	57.00	58.00	56.00			
	Unfilled	6.00	6.00	3.00	4.00	3.00	3.00	4.00	4.00	3.00	5.00			6.72%
Adult P&P	Filled	35.55	35.55	35.85	34.85	34.85	34.85	34.85	33.85	33.75	33.75			
	Unfilled	5.30	5.30	5.00	6.00	6.00	6.00	6.00	7.00	6.00	6.00			14.42%
Solid Waste	Filled	27.00	26.00	28.00	26.00	27.00	28.00	27.00	28.00	30.00	30.00			
	Unfilled	3.00	4.00	2.00	4.00	3.00	2.00	3.00	2.00	-	-			7.67%
Victims Assistance	Filled	8.00	8.00	8.00	8.50	8.50	8.50	7.50	7.50	7.50	7.50			
	Unfilled	-	-	-	-	-	-	1.00	2.00	2.00	2.00			8.09%
GIS Dedicated	Filled	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30			
	Unfilled	-	-	-	-	-	-	-	-	-	-			0.00%
Fair & Expo	Filled	9.75	9.75	9.75	10.75	10.75	10.75	10.75	11.75	11.75	11.75			
	Unfilled	3.75	3.75	3.75	2.75	2.75	2.75	2.75	1.75	1.75	1.75			20.37%
Natural Resource	Filled	1.00	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00			
	Unfilled	1.00	2.00	2.00	2.00	-	-	-	-	-	-			35.00%
ISF - Facilities	Filled	20.75	21.75	20.75	21.75	21.75	19.75	19.75	21.75	23.75	23.75			
	Unfilled	4.25	3.25	4.25	3.25	3.25	5.25	5.25	3.25	1.25	1.25			13.80%
ISF - Admin	Filled	8.75	8.75	9.75	10.75	10.75	10.75	9.75	9.75	9.75	9.75			
	Unfilled	2.00	2.00	1.00	-	-	-	-	-	-	-			4.83%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00			
	Unfilled	-	-	-	-	-	-	-	-	-	-			0.00%
ISF - Finance	Filled	10.00	8.00	10.00	10.00	10.00	12.00	12.00	12.00	12.00	12.00			
	Unfilled	1.00	3.00	1.00	1.00	1.00	-	-	-	-	-			6.09%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00			
	Unfilled	-	-	-	-	-	-	-	-	-	-			0.00%
ISF - HR	Filled	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00			
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			10.00%
ISF - IT	Filled	16.70	16.70	16.70	16.70	16.70	15.70	15.70	16.70	15.70	15.70			
	Unfilled	-	-	-	-	-	1.00	1.00	-	1.00	1.00			2.40%
ISF - Risk	Filled	2.25	2.25	2.25	2.25	2.25	2.25	3.25	3.25	3.25	3.25			
	Unfilled	-	-	-	-	-	-	-	-	-	-			0.00%
911	Filled	52.00	51.00	49.57	50.57	51.57	52.10	50.10	52.10	52.10	52.10			
	Unfilled	8.00	9.00	10.43	9.43	8.43	7.91	9.91	7.91	7.91	7.91			14.47%
Total:	Filled	1,064.86	1,074.30	1,095.47	1,096.97	1,107.72	1,111.76	1,104.16	1,120.86	1,123.71	1,112.36	-	-	
	Unfilled	154.70	145.26	135.29	136.29	126.79	124.26	125.86	112.66	109.81	120.16	-	-	
	Total	1,219.56	1,219.56	1,230.76	1,233.26	1,234.51	1,236.01	1,230.01	1,233.51	1,233.51	1,232.51	A	-	
	% Unfilled	12.68%	11.91%	10.99%	11.05%	10.27%	10.05%	10.23%	9.13%	8.90%	9.75%			10.49%

A Health Services -1.0 FTE



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD April 30, 2023 (unaudited)

83.3%

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	40,558,223	93%	42,822,464	99%
030 - Juvenile	901,143	1,007,843	112%	1,010,203	636,253	63%	1,069,608	106%
160/170 - TRT	12,578,435	13,029,089	104%	13,631,282	11,282,428	83%	13,163,535	97%
200 - American Rescue Fund	19,000,000	14,281,402	75%	105,186	26,751,643	999%	29,121,381	999%
220 - Justice Court	550,832	494,676	90%	525,032	422,161	80%	525,530	100%
255 - Sheriff's Office	44,947,745	45,776,980	102%	48,877,055	48,566,716	99%	49,328,721	101%
274 - Health Services	48,727,400	48,848,440	100%	57,787,985	52,080,990	90%	56,212,401	97%
295 - CDD	9,580,316	10,542,434	110%	11,675,519	7,649,652	66%	9,306,102	80%
325 - Road	22,629,649	24,768,506	109%	24,889,063	20,558,489	83%	25,574,669	103%
355 - Adult P&P	5,840,250	6,178,356	106%	6,134,018	6,107,717	100%	6,234,411	102%
465 - Road CIP	2,471,190	1,124,832	46%	1,943,063	283,791	15%	590,976	30%
610 - Solid Waste	13,350,600	13,930,834	104%	14,503,499	11,347,750	78%	13,813,001	95%
615 - Fair & Expo	1,395,724	1,779,723	128%	1,408,534	1,898,173	135%	2,136,785	152%
616 - Annual County Fair	1,560,500	1,922,671	123%	1,849,380	2,370,442	128%	2,379,297	129%
617 - Fair & Expo Capital Reserve	8,544	8,012	94%	7,414	132,528	999%	314,917	999%
618 - RV Park	517,524	584,713	113%	642,252	448,888	70%	519,865	81%
619 - RV Park Reserve	7,546	6,354	84%	6,298	18,072	287%	20,850	331%
670 - Risk Management	3,146,973	4,409,440	140%	3,311,477	2,797,374	84%	3,389,701	102%
675 - Health Benefits	23,027,177	25,070,639	109%	23,658,700	20,337,028	86%	24,545,395	104%
705 - 911	12,019,306	12,896,533	107%	13,744,678	12,762,109	93%	13,990,660	102%
999 - Other	50,071,869	34,055,652	68%	58,702,131	51,906,346	88%	57,012,878	97%
TOTAL RESOURCES	312,836,891	300,764,634	96%	327,885,478	318,916,771	97%	352,073,148	107%

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	21,298,809	19,383,248	91%	24,202,373	18,398,531	76%	23,145,707	96%
030 - Juvenile	7,496,355	6,674,328	89%	7,928,538	6,014,069	76%	7,450,705	94%
160/170 - TRT	4,010,388	3,826,539	95%	13,113,218	10,629,445	81%	11,939,381	91%
200 - American Rescue Fund	38,000,000	14,187,441	37%	23,129,361	11,760,031	51%	23,129,361	100%
220 - Justice Court	736,142	690,802	94%	731,183	607,128	83%	736,139	101%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD April 30, 2023 (unaudited)

83.3%

Year Complete

255 - Sheriff's Office	54,162,360	51,382,461	95%	59,715,533	46,396,838	78%	59,075,830	99%
274 - Health Services	58,872,642	51,718,597	88%	70,979,127	50,450,953	71%	64,710,500	91%
295 - CDD	9,978,889	8,963,943	90%	11,233,304	7,683,772	68%	9,335,558	83%
325 - Road	15,024,128	13,771,124	92%	16,188,996	10,139,437	63%	15,486,410	96%
355 - Adult P&P	7,079,915	6,392,578	90%	7,575,910	5,495,450	73%	6,694,317	88%
465 - Road CIP	29,722,691	8,106,117	27%	28,387,166	14,617,459	51%	22,913,621	81%
610 - Solid Waste	9,709,991	8,792,122	91%	11,754,672	7,402,464	63%	11,008,024	94%
615 - Fair & Expo	2,504,877	2,626,480	105%	2,768,054	2,668,429	96%	3,114,313	113%
616 - Annual County Fair	1,468,131	1,352,783	92%	1,852,030	1,969,180	106%	2,059,945	111%
617 - Fair & Expo Capital Reserve	568,000	7,670	1%	870,000	208,706	24%	870,000	100%
618 - RV Park	552,188	466,135	84%	594,181	388,678	65%	505,887	85%
619 - RV Park Reserve	100,000	885	1%	100,000	5,532	6%	100,000	100%
670 - Risk Management	6,427,292	4,982,451	78%	5,887,806	2,387,770	41%	4,720,833	80%
675 - Health Benefits	29,424,393	29,294,027	100%	26,769,217	22,135,623	83%	30,097,473	112%
705 - 911	14,563,007	10,896,900	75%	17,709,497	10,691,638	60%	16,642,820	94%
999 - Other	86,872,890	41,149,853	47%	107,908,168	43,453,665	40%	97,607,097	90%
TOTAL REQUIREMENTS	398,573,088	284,666,484	71%	439,398,334	273,504,796	62%	411,343,921	94%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD April 30, 2023 (unaudited)

83.3%

Year Complete

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(21,952,604)	(21,807,006)	99%	(20,871,416)	(17,072,025)	82%	(19,698,572)	94%
030 - Juvenile	6,223,387	6,223,387	100%	6,452,997	5,377,490	83%	6,452,997	100%
160/170 - TRT	(6,024,574)	(5,916,413)	98%	(6,031,446)	(5,026,170)	83%	(5,964,179)	99%
220 - Justice Court	240,956	196,126	81%	263,217	219,340	83%	263,217	100%
255 - Sheriff's Office	3,500,737	3,501,246	100%	3,448,587	3,036,391	88%	3,448,587	100%
274 - Health Services	6,122,830	6,122,830	100%	8,007,942	5,771,812	72%	5,901,837	74%
295 - CDD	(270,622)	(1,159,207)	428%	(911,585)	(692,938)	76%	(821,579)	90%
325 - Road	(11,757,547)	(11,757,547)	100%	(12,330,136)	(12,330,136)	100%	(12,330,136)	100%
355 - Adult P&P	471,072	471,071	100%	267,532	189,670	71%	267,532	100%
465 - Road CIP	12,193,917	10,672,113	88%	14,230,313	9,778,721	69%	14,131,212	99%
610 - Solid Waste	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,051,630)	58%	(3,453,962)	65%
615 - Fair & Expo	962,736	918,804	95%	704,127	586,770	83%	657,039	93%
616 - Annual County Fair	(75,000)	(75,000)	100%	(156,706)	(130,580)	83%	(156,706)	100%
617 - Fair & Expo Capital Reserve	798,901	779,502	98%	1,149,827	958,170	83%	1,129,648	98%
618 - RV Park	47,958	47,958	100%	(81,566)	(41,310)	51%	(81,566)	100%
619 - RV Park Reserve	132,042	132,042	100%	261,750	217,970	83%	261,566	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(2,910)	83%	(3,500)	100%
705 - 911	-	-	0%	(59,900)	(59,900)	100%	(59,900)	100%
999 - Other	15,418,726	17,682,916	115%	10,159,373	12,341,265	121%	10,056,465	99%
TOTAL TRANSFERS	91	-	0	(800,255)	70,000	-	-	0%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD April 30, 2023 (unaudited)

83.3%

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	18,935,495	13,826,013	122%
030 - Juvenile	596,681	1,522,125	255%	634,663	1,521,799	1,594,026	251%
160/170 - TRT	8,433,816	9,475,532	112%	4,000,000	5,102,344	4,735,507	118%
200 - American Rescue Fund	-	108,098	999%	-	15,039,803	6,100,118	999%
220 - Justice Court	55,646	-	0%	57,066	34,374	52,608	92%
255 - Sheriff's Office	12,160,633	15,162,285	125%	7,024,650	20,368,554	8,863,763	126%
274 - Health Services	6,011,534	13,942,649	232%	6,045,519	21,344,498	11,346,387	188%
295 - CDD	763,172	2,168,956	284%	1,627,134	1,441,899	1,317,921	81%
325 - Road	2,231,806	7,806,356	350%	2,262,898	5,895,273	5,564,479	246%
355 - Adult P&P	1,971,182	3,238,905	164%	1,925,640	4,040,842	3,046,531	158%
465 - Road CIP	5,316,460	27,223,832	512%	12,334,484	22,668,885	19,032,399	154%
610 - Solid Waste	583,520	3,066,662	526%	556,359	3,960,317	2,417,677	435%
615 - Fair & Expo	604,256	995,519	165%	315,960	812,033	675,031	214%
616 - Annual County Fair	17,369	385,854	999%	225,358	656,536	548,500	243%
617 - Fair & Expo Capital Reserve	1,341,108	1,809,440	135%	1,587,183	2,691,432	2,384,005	150%
618 - RV Park	13,294	166,536	999%	82,920	185,437	98,948	119%
619 - RV Park Reserve	824,054	1,191,937	145%	1,340,766	1,422,446	1,374,353	103%
670 - Risk Management	5,045,296	8,944,938	177%	5,107,351	9,351,633	7,610,306	149%
675 - Health Benefits	8,375,402	11,304,191	135%	8,815,139	9,505,596	5,752,112	65%
705 - 911	9,307,082	12,708,705	137%	8,926,080	14,719,275	9,996,645	112%
999 - Other	55,322,038	95,096,396	172%	56,673,214	119,103,855	68,408,384	121%
TOTAL FUND BALANCE	129,697,724	230,166,744	177%	130,917,021	278,802,326	174,745,713	133%



Budget to Actuals Report

General Fund - Fund 001

FY23 YTD April 30, 2023 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	32,410,716	32,791,880	101%	34,467,173	33,675,825	98%	34,378,087	100%	(89,086) A
Property Taxes - Prior	460,000	337,612	73%	301,000	280,122	93%	301,000	100%	-
Other General Revenues	2,689,926	2,880,344	107%	3,591,874	3,737,223	104%	3,811,369	106%	219,495 B
Assessor	987,411	886,514	90%	964,246	504,834	52%	964,246	100%	-
Clerk	2,741,215	2,225,591	81%	2,298,566	1,067,224	46%	1,298,566	56%	(1,000,000) C
BOPTA	14,588	13,216	91%	14,588	6,725	46%	14,588	100%	-
District Attorney	448,201	258,776	58%	1,183,942	1,042,878	88%	1,403,289	119%	219,347 D
Tax Office	341,004	321,554	94%	221,483	93,992	42%	221,483	100%	-
Veterans	259,107	182,018	70%	214,836	91,009	42%	214,836	100%	- E
Property Management	152,000	150,000	99%	215,000	58,391	27%	215,000	100%	- F
TOTAL RESOURCES	40,504,168	40,047,506	99%	43,472,708	40,558,223	93%	42,822,464	99%	(650,244)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Assessor	5,454,784	5,157,534	95%	5,910,478	4,355,418	74%	5,342,377	90%	568,101 G
Clerk	2,080,739	1,735,214	83%	2,432,710	1,695,805	70%	2,305,415	95%	127,295 H
BOPTA	82,911	77,147	93%	87,177	68,797	79%	86,906	100%	271
District Attorney	9,715,707	8,677,696	89%	10,979,839	8,623,863	79%	10,845,527	99%	134,312 I
Medical Examiner	242,652	241,582	100%	438,702	203,555	46%	438,702	100%	-
Tax Office	932,570	886,019	95%	905,262	708,434	78%	861,123	95%	44,139 H
Veterans	795,189	762,328	96%	809,390	590,945	73%	779,059	96%	30,331 H
Property Management	380,061	360,274	95%	508,359	311,238	61%	356,142	70%	152,217 H
Non-Departmental	1,614,196	1,485,453	92%	2,130,456	1,840,475	86%	2,130,456	100%	- J
TOTAL REQUIREMENTS	21,298,809	19,383,248	91%	24,202,373	18,398,531	76%	23,145,707	96%	1,056,666

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	260,000	260,000	100%	260,000	217,030	83%	260,439	100%	439 K
Transfers Out	(22,212,604)	(22,067,006)	99%	(21,131,416)	(17,289,055)	82%	(19,959,011)	94%	1,172,405 L
TOTAL TRANSFERS	(21,952,604)	(21,807,006)	99%	(20,871,416)	(17,072,025)	82%	(19,698,572)	94%	1,172,844

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	13,470,620	14,990,575	111%	12,975,718	13,847,828	107%	13,847,828	107%	872,110
Resources over Requirements	19,205,359	20,664,258		19,270,335	22,159,692		19,676,757		406,422
Net Transfers - In (Out)	(21,952,604)	(21,807,006)		(20,871,416)	(17,072,025)		(19,698,572)		1,172,844
TOTAL FUND BALANCE	\$ 10,723,375	\$ 13,847,828	129%	\$ 11,374,637	\$ 18,935,495	166%	\$ 13,826,013	122%	\$2,451,376

- 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 savings based on vacancy and other personnel cost reductions 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
- L** Estimating Behavioral Health will return approximately \$1.2M of County General Funds in FY23



Budget to Actuals Report

Juvenile - Fund 030

FY23 YTD April 30, 2023 (unaudited)

83.3%
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	269,682	51%	525,049	100%	-
ODE Juvenile Crime Prev	100,517	117,184	117%	123,000	74,385	60%	107,720	88%	(15,280) A
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Leases	88,000	89,154	101%	86,000	75,190	87%	90,228	105%	4,228 B
Inmate/Prisoner Housing	80,000	92,400	116%	55,000	103,650	188%	110,000	200%	55,000 C
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	49,339	25,271	51%	43,271	88%	(6,068) D
Miscellaneous	7,500	29,113	388%	42,500	41,747	98%	45,000	106%	2,500 E
OJD Court Fac/Sec SB 1065	20,000	10,291	51%	15,000	10,008	67%	15,000	100%	-
Food Subsidy	12,000	11,380	95%	10,000	8,336	83%	10,000	100%	-
Contract Payments	8,000	9,947	124%	8,000	3,572	45%	5,000	63%	(3,000) F
Interest on Investments	14,243	7,647	54%	6,815	24,413	358%	28,840	423%	22,025 G
TOTAL RESOURCES	901,143	1,007,843	112%	1,010,203	636,253	63%	1,069,608	106%	59,405

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,082,895	5,411,118	89%	6,292,271	4,859,785	77%	5,867,866	93%
Materials and Services	1,363,409	1,249,983	92%	1,527,992	1,130,669	74%	1,474,564	97%	53,428 I
Capital Outlay	50,051	13,226	26%	108,275	23,615	22%	108,275	100%	-
TOTAL REQUIREMENTS	7,496,355	6,674,328	89%	7,928,538	6,014,069	76%	7,450,705	94%	477,833

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,304,397	6,304,397	100%	6,529,064	5,440,870	83%	6,529,064	100%
Transfers Out-Veh Reserve	(81,010)	(81,010)	100%	(76,067)	(63,380)	83%	(76,067)	100%	-
TOTAL TRANSFERS	6,223,387	6,223,387	100%	6,452,997	5,377,490	83%	6,452,997	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	968,506	965,223	100%	1,100,001	1,522,125	138%	1,522,125	138%
Resources over Requirements	(6,595,212)	(5,666,485)		(6,918,335)	(5,377,816)		(6,381,097)		537,238
Net Transfers - In (Out)	6,223,387	6,223,387		6,452,997	5,377,490		6,452,997		-
TOTAL FUND BALANCE	\$ 596,681	\$ 1,522,125	255%	\$ 634,663	\$ 1,521,799	240%	\$ 1,594,026	251%	\$959,363

- A** Two year grant adjusted amount based on 2022 spending.
- B** New lease payment for JBarJ.
- 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** Department of Corrections expecting a reduction in final payment.
- E** Expungement revenue higher than originally projected.
- F** Fewer contracted community service projects.
- G** Investment Income projected to come in higher than budget.
- H** Projected Personnel savings based on FY23 average vacancy rate of 5.2%
- I** Savings based on current expense trends for materials and services.



Budget to Actuals Report

TRT - Fund 160/170

FY23 YTD April 30, 2023 (unaudited)

83.3%
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	11,197,770	82%	13,060,154	96%	(520,720) A
Interest on Investments	58,448	51,884	89%	50,408	84,497	168%	103,220	205%	52,812 B
Miscellaneous	-	-		-	161		161		161
TOTAL RESOURCES	12,578,435	13,029,089	104%	13,631,282	11,282,428	83%	13,163,535	97%	(467,747)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Grants & Contributions	-	-		5,600,000	4,600,000	82%	4,600,000	82%
COVA	3,660,659	3,512,891	96%	3,675,886	2,853,976	78%	3,528,818	96%	147,068 D
Interfund Charges	239,526	239,526	100%	3,574,573	2,978,811	83%	3,574,573	100%	- E
Administrative	15,203	9,365	62%	215,508	154,283	72%	188,739	88%	26,769
Software	95,000	64,758	68%	47,251	42,375	90%	47,251	100%	-
TOTAL REQUIREMENTS	4,010,388	3,826,539	95%	13,113,218	10,629,445	81%	11,939,381	91%	1,173,837

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(16,660)	83%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(62,500)	83%	(75,000)	100%	-
Transfer Out - Justice Court	(240,956)	(196,126)	81%	(263,217)	(219,340)	83%	(263,217)	100%	-
Transfer Out - Health	(444,417)	(444,417)	100%	(418,417)	(348,680)	83%	(418,417)	100%	-
Transfer Out - F&E Reserve	(498,901)	(479,502)	96%	(501,683)	(418,060)	83%	(481,504)	96%	20,179 F
Transfer Out - F&E	(1,093,513)	(1,049,581)	96%	(1,101,342)	(917,780)	83%	(1,054,254)	96%	47,088 G
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(3,043,150)	83%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,024,574)	(5,916,413)	98%	(6,031,446)	(5,026,170)	83%	(5,964,179)	99%	67,267

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	652,983		1,224,154		706,090
Net Transfers - In (Out)	(6,024,574)	(5,916,413)		(6,031,446)	(5,026,170)		(5,964,179)		67,267
TOTAL FUND BALANCE	\$ 8,433,816	\$ 9,475,532	112%	\$ 4,000,000	\$ 5,102,344	128%	\$ 4,735,507	118%	\$735,507

- A** Room Tax collections up 3% over last year versus 5.0% budget assumption
- B** Investment Income projected to come in higher than budget
- C** Includes contributions of \$4M to Sunriver Service District and \$600K to Deschutes Trail Coalition; \$1M budgeted for Mt. Bachelor will be paid in FY24
- D** Payments to COVA based on a percent of TRT collections
- E** Includes ~\$3.5M for Interfund Payments to the General County Reserve Fund
- F** The balance of the 1% F&E TRT is transferred to F&E reserves
- G** Transfer projected to be lower based on decreased Room Tax revenue



Budget to Actuals Report

ARPA – Fund 200

FY23 YTD April 30, 2023 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Interest on Investments	-	93,961		105,186	260,795	248%	319,460	304%	214,274	A
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	14,187,441	75%	-	24,179,776		24,179,776		24,179,776	C
Local Assistance & Tribal Consistency	-	-		-	2,311,073		4,622,145		4,622,145	B
TOTAL RESOURCES	19,000,000	14,281,402	75%	105,186	26,751,643	999%	29,121,381	999%	29,016,195	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Services to Disproportionately Impacted Communities	20,650,098	5,242,251	25%	15,394,824	9,091,412	59%	15,394,824	100%	-
Administrative	5,281,005	143,079	3%	4,317,328	142,451	3%	4,317,328	100%	-	E
Infrastructure	2,050,000	527,275	26%	1,634,710	682,526	42%	1,634,710	100%	-	F
Negative Economic Impacts	6,285,840	5,488,685	87%	899,577	927,155	103%	899,577	100%	-	G
Public Health	3,733,057	2,786,152	75%	882,922	916,486	104%	882,922	100%	-	H
TOTAL REQUIREMENTS	38,000,000	14,187,441	37%	23,129,361	11,760,031	51%	23,129,361	100%	-	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	19,000,000	14,137	0%	23,024,175	108,098	0%	108,098	0%
Resources over Requirements	(19,000,000)	93,961		(23,024,175)	14,991,612		5,992,020		29,016,195
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	-	\$ 108,098	999%	-	\$ 15,099,710	999%	\$ 6,100,118	999%	\$ 6,100,118

- 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 April 30, 2023 (unaudited)

83.3%
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	421,768	80%	525,000	100%	-
Interest on Investments	95	45	48%	32	394	999%	530	999%	498 ^A
Miscellaneous	737	365	50%	-	-	-	-	-	-
TOTAL RESOURCES	550,832	494,676	90%	525,032	422,161	80%	525,530	100%	498

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	577,209	541,792	94%	569,648	480,146	84%	574,604	101%
Materials and Services	158,933	149,011	94%	161,535	126,981	79%	161,535	100%	- ^B
TOTAL REQUIREMENTS	736,142	690,802	94%	731,183	607,128	83%	736,139	101%	(4,956)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	240,956	196,126	81%	263,217	219,340	83%	263,217	100%
TOTAL TRANSFERS	240,956	196,126	81%	263,217	219,340	83%	263,217	100%	-

Resources over Requirements	(185,310)	(196,126)		(206,151)	(184,966)		(210,609)		(4,458)
Net Transfers - In (Out)	240,956	196,126		263,217	219,340		263,217		-
TOTAL □	\$ 55,646	-	0%	\$ 57,066	\$ 34,374	60%	\$ 52,608	92%	(\$4,458)

- ^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 April 30, 2023 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	28,448,529	28,828,746	101%	30,282,049	29,643,266	98%	30,239,651	100%	(42,398) A
LED #2 Property Tax Current	11,813,562	11,962,302	101%	13,400,541	13,047,426	97%	13,313,046	99%	(87,495) B
Sheriff's Office Revenues	3,993,964	4,407,029	110%	4,607,630	5,230,927	114%	4,946,564	107%	338,934 C
LED #1 Property Tax Prior	330,000	288,862	88%	330,000	233,946	71%	330,000	100%	-
LED #2 Property Tax Prior	145,000	118,145	81%	145,000	96,625	67%	145,000	100%	-
LED #1 Interest	147,416	96,152	65%	89,119	249,842	280%	285,500	320%	196,381 C
LED #2 Interest	69,274	24,356	35%	22,716	64,682	285%	68,960	304%	46,244 D
LED #2 Foreclosed Properties	-	15,070	-	-	-	-	-	-	-
LED #1 Foreclosed Properties	-	36,317	-	-	-	-	-	-	-
TOTAL RESOURCES	44,947,745	45,776,980	102%	48,877,055	48,566,716	99%	49,328,721	101%	451,666

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	-	-	-	808,610	663,812	82%	789,644	98%
Concealed Handgun Licenses	-	-	-	335,044	274,727	82%	326,804	98%	8,240
Rickard Ranch	-	-	-	264,871	147,337	56%	264,871	100%	-
Sheriff's Services	4,002,499	4,208,992	105%	5,863,885	4,167,479	71%	5,172,145	88%	691,740
Civil/Special Units	1,154,204	1,112,473	96%	1,168,300	923,786	79%	1,082,781	93%	85,519
Automotive/Communications	3,576,342	3,738,777	105%	4,005,888	2,901,551	72%	3,902,719	97%	103,169
Detective	3,029,130	3,013,632	99%	3,583,825	3,311,928	92%	3,941,343	110%	(357,518)
Patrol	14,015,461	13,440,565	96%	14,640,315	11,554,141	79%	14,696,309	100%	(55,994)
Records	1,025,023	735,218	72%	944,493	554,069	59%	693,695	73%	250,798
Adult Jail	21,033,697	18,807,184	89%	22,069,320	16,840,299	76%	21,662,166	98%	407,154 E
Court Security	444,617	431,758	97%	424,769	449,372	106%	538,116	127%	(113,347)
Emergency Services	789,912	543,303	69%	829,997	431,079	52%	642,989	77%	187,008
Special Services	1,775,588	2,053,196	116%	2,047,792	1,905,929	93%	2,429,126	119%	(381,334)
Training	1,626,207	1,786,439	110%	1,907,588	1,526,821	80%	1,901,401	100%	6,187
Other Law Enforcement	1,389,684	1,510,925	109%	820,836	744,507	91%	1,031,721	126%	(210,885)
Non - Departmental	299,998	-	0%	-	-	0%	-	100%	-
TOTAL REQUIREMENTS	54,162,360	51,382,461	95%	59,715,533	46,396,838	78%	59,075,830	99%	639,703

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	3,043,150	83%	3,651,787	100%
Transfer In - General Fund	121,950	121,950	100%	70,000	58,330	83%	70,000	100%	-
Transfers Out - Debt Service	(273,000)	(272,491)	100%	(273,200)	(65,089)	24%	(273,200)	100%	-
TOTAL TRANSFERS	3,500,737	3,501,246	100%	3,448,587	3,036,391	88%	3,448,587	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	17,874,511	17,266,520	97%	14,414,541	15,162,285	105%	15,162,285	105%
Resources over Requirements	(9,214,615)	(5,605,481)	-	(10,838,478)	2,169,878	-	(9,747,109)	-	1,091,369
Net Transfers - In (Out)	3,500,737	3,501,246	-	3,448,587	3,036,391	-	3,448,587	-	-
TOTAL FUND BALANCE	\$ 12,160,633	\$ 15,162,285	125%	\$ 7,024,650	\$ 20,368,554	290%	\$ 8,863,763	126%	\$ 1,839,113

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

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



Budget to Actuals Report

Health Services - Fund 274

FY23 YTD April 30, 2023 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,641,302	16,634,837	94%	22,223,536	20,387,390	92%	19,211,226	86%	(3,012,310)
OHP Capitation	8,947,837	11,776,144	132%	12,882,624	11,058,341	86%	12,115,681	94%	(766,943)
State Miscellaneous	4,129,465	3,518,729	85%	8,901,719	6,701,693	75%	7,977,029	90%	(924,690)
OHP Fee for Service	3,627,151	4,032,343	111%	3,232,620	3,666,470	113%	5,008,538	155%	1,775,918
Federal Grants	4,303,483	4,090,251	95%	2,615,634	1,858,001	71%	2,631,378	101%	15,744
Local Grants	1,936,838	3,350,227	173%	2,332,031	2,163,950	93%	1,999,640	86%	(332,391)
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	1,237,484	100%	1,351,193	109%	112,694
Other	884,036	866,362	98%	1,169,317	1,832,941	157%	2,094,011	179%	924,694
State - Medicaid/Medicare	843,050	777,348	92%	807,530	896,582	111%	1,074,793	133%	267,263
Patient Fees	468,415	538,392	115%	615,644	546,819	89%	667,857	108%	52,213
Medicaid	1,014,100	750,524	74%	430,863	543,669	126%	652,490	151%	221,627
State - Medicare	172,200	194,470	113%	337,614	170,286	50%	204,442	61%	(133,172)
Vital Records	280,000	342,960	122%	300,000	275,080	92%	321,274	107%	21,274
Liquor Revenue	157,000	199,100	127%	177,574	109,997	62%	177,574	100%	-
Divorce Filing Fees	173,030	178,331	103%	173,030	63,178	37%	63,178	37%	(109,852)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	127,000	100%	127,000	100%	-
State Shared- Family Planning	152,634	118,228	77%	125,000	115,610	92%	154,147	123%	29,147
Interest on Investments	156,549	101,438	65%	97,750	326,499	334%	380,950	390%	283,200
CCBHC Grant	2,627,291	38,587	1%	-	-	-	-	-	-
TOTAL RESOURCES	48,727,400	48,848,440	100%	57,787,985	52,080,990	90%	56,212,401	97%	(1,575,584)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	999%	-	-	0%	-	0%
Personnel Services	43,994,358	39,393,426	90%	50,658,752	39,343,766	78%	47,565,667	94%	3,093,085
Materials and Services	14,721,284	12,243,043	83%	19,862,800	10,750,808	54%	16,706,476	84%	3,156,325
Capital Outlay	157,000	82,128	52%	457,575	356,379	78%	438,357	96%	19,218
TOTAL REQUIREMENTS	58,872,642	51,718,597	88%	70,979,127	50,450,953	71%	64,710,500	91%	6,268,627

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	5,909,168	5,909,168	100%	6,608,245	5,506,780	83%	5,435,840	82%
Transfers In- OHP Mental Health	-	-	-	1,473,586	368,382	25%	539,886	37%	(933,700)
Transfers In - TRT	444,417	444,417	100%	418,417	348,680	83%	418,417	100%	-
Transfers Out	(230,755)	(230,755)	100%	(492,306)	(452,030)	92%	(492,306)	100%	-
TOTAL TRANSFERS	6,122,830	6,122,830	100%	8,007,942	5,771,812	72%	5,901,837	74%	(2,106,105)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	10,033,946	10,689,975	107%	11,228,719	13,942,649	124%	13,942,649	124%
Resources over Requirements	(10,145,242)	(2,870,157)	-	(13,191,142)	1,630,037	-	(8,498,099)	-	4,693,043
Net Transfers - In (Out)	6,122,830	6,122,830	100%	8,007,942	5,771,812	72%	5,901,837	74%	(2,106,105)
TOTAL FUND BALANCE	\$ 6,011,534	\$ 13,942,649	232%	\$ 6,045,519	\$ 21,344,498	353%	\$ 11,346,387	188%	\$ 5,300,868



Budget to Actuals Report

Health Services - Admin - Fund 274

FY23 YTD April 30, 2023 (unaudited)

83.3%
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	423,371	93%	747,892	165%	293,487
State Grant	769,319	493,270	64%	379,180	397,027	105%	149,747	39%	(229,433)
OHP Capitation	-	436,443		367,074	342,044	93%	367,074	100%	-
Other	9,200	12,146	132%	160,495	157,027	98%	162,949	102%	2,454
Interest on Investments	156,549	101,438	65%	97,750	326,499	334%	380,950	390%	283,200
CCBHC Grant	486,804	6,938	1%	-	-		-		-
Patient Fees	-	1,124		-	-		-		-
TOTAL RESOURCES	2,860,715	2,235,340	78%	1,458,904	1,645,968	113%	1,808,612	124%	349,708

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,904,224	5,832,219	84%	6,738,820	4,917,082	73%	6,059,397	90%
Materials and Services	6,580,649	6,134,705	93%	7,010,683	5,509,937	79%	7,104,110	101%	(93,427)
Administration Allocation	(10,188,902)	(10,188,901)	100%	(11,228,846)	(5,530,452)	49%	(11,228,846)	100%	-
TOTAL REQUIREMENTS	3,295,971	1,778,023	54%	2,520,656	4,896,567	194%	1,934,661	77%	585,996

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	-	-		80,771	20,190	25%	-	0%
Transfers Out	(219,794)	(219,794)	100%	(230,635)	(192,190)	83%	(230,635)	100%	-
TOTAL TRANSFERS	(219,794)	(219,794)	100%	(149,864)	(172,000)	115%	(230,635)	154%	(80,771)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,552,000	3,769,942	106%	3,884,332	4,007,465	103%	4,007,465	103%
Resources over Requirements	(435,256)	457,317		(1,061,752)	(3,250,599)		(126,049)		935,704
Net Transfers - In (Out)	(219,794)	(219,794)		(149,864)	(172,000)		(230,635)		(80,771)
TOTAL FUND BALANCE	\$ 2,896,950	\$ 4,007,465	138%	\$ 2,672,716	\$ 584,866	22%	\$ 3,650,782	137%	\$978,066

- A** Projection includes unbudgeted FEMA carryforward from FY22 for vaccine clinics and outreach.
- B** Projected revenue is less than actuals received because the projection excludes unearned revenue.
- C** Personnel projections based on year to date vacancy savings and assume 3% moving forward.
- D** 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 April 30, 2023 (unaudited)

83.3%
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	14,840,849	94%	12,690,322	81%	(3,028,521) A
OHP Capitation	8,947,837	11,339,701	127%	12,515,550	10,716,296	86%	11,748,607	94%	(766,943) B
State Miscellaneous	1,934,643	1,712,171	89%	8,027,373	6,383,525	80%	7,289,862	91%	(737,511)
OHP Fee for Service	3,627,151	4,009,351	111%	3,214,360	3,642,888	113%	4,979,275	155%	1,764,915 B
Federal Grants	2,725,623	2,781,433	102%	2,017,169	1,326,496	66%	1,717,942	85%	(299,227)
Local Grants	1,093,055	1,378,335	126%	1,475,139	1,216,078	82%	1,248,502	85%	(226,637) C
Other	682,180	668,038	98%	719,670	601,134	84%	720,571	100%	901
Patient Fees	372,115	431,526	116%	519,344	432,823	83%	517,998	100%	(1,346)
Medicaid	1,014,100	750,524	74%	430,863	543,669	126%	652,490	151%	221,627
State - Medicare	172,200	194,470	113%	337,614	170,286	50%	204,442	61%	(133,172)
Liquor Revenue	157,000	199,100	127%	177,574	109,997	62%	177,574	100%	-
Divorce Filing Fees	173,030	178,331	103%	173,030	63,178	37%	63,178	37%	(109,852) D
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	127,000	100%	127,000	100%	-
CCBHC Grant	2,140,487	31,649	1%	-	-	-	-	-	-
TOTAL RESOURCES	35,073,435	35,961,830	103%	45,453,529	40,174,217	88%	42,137,763	93%	(3,315,766)

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	7,523,855	7,523,855	100%	8,265,132	4,088,436	49%	8,265,132	100%	-
Personnel Services	26,606,065	24,513,386	92%	32,453,031	25,706,206	79%	30,833,200	95%	1,619,831 E
Materials and Services	4,882,963	3,690,305	76%	10,220,652	3,857,700	38%	6,836,094	67%	3,384,557
Capital Outlay	80,000	54,752	68%	225,443	167,104	74%	210,281	93%	15,162
TOTAL REQUIREMENTS	39,092,883	35,782,298	92%	51,164,258	33,819,446	66%	46,144,707	90%	5,019,551

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	1,859,490	83%	1,227,695	55%	(1,003,744) F
Transfers In- OHP Mental Health	-	-	-	1,392,815	348,192	25%	539,886	39%	(852,929) G
Transfers Out	(10,961)	(10,961)	100%	(152,921)	(151,090)	99%	(152,921)	100%	-
TOTAL TRANSFERS	2,267,126	2,267,126	100%	3,471,333	2,056,592	59%	1,614,660	47%	(1,856,673)

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	-	(5,710,729)	6,354,771	-	(4,006,944)	-	1,703,785
Net Transfers - In (Out)	2,267,126	2,267,126	100%	3,471,333	2,056,592	59%	1,614,660	-	(1,856,673)
TOTAL FUND BALANCE	\$ 1,859,692	\$ 6,317,322	340%	\$ 2,549,399	\$ 14,728,507	578%	\$ 3,924,859	154%	\$1,375,460

- A** Increase of \$1.1M related to new funds for Aid & Assist (\$431K), a cost of living adjustment (\$358K), and carryforward revenue from FY22 (\$455K). Projected revenue is less than actuals received because the projection excludes unearned revenue.
- 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** Projected revenue is less than actuals received because the projection excludes unearned revenue.
- D** Mediation Program will no longer be managed within Health Services, so funds are transferred out of Health Services
- E** Personnel projections based on year to date vacancy savings and assume 10% moving forward.
- F** Estimating Behavioral Health will return approximately \$1M return of County General Funds in FY23.
- G** Transfers In from OHP Mental Health Reserves will occur at end of year. Fewer funds are currently projected to be transferred to Behavioral Health than budgeted.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY23 YTD April 30, 2023 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,964,969	3,981,365	80%	6,125,513	5,149,515	84%	6,371,157	104%	245,644
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	1,237,484	100%	1,351,193	109%	112,694
State Miscellaneous	2,194,822	1,806,557	82%	874,346	318,168	36%	687,167	79%	(187,179)
Local Grants	843,783	1,971,892	234%	856,892	947,872	111%	751,138	88%	(105,754)
State - Medicaid/Medicare	843,050	777,348	92%	807,530	896,582	111%	1,074,793	133%	267,263
Vital Records	280,000	342,960	122%	300,000	275,080	92%	321,274	107%	21,274
Other	192,656	186,177	97%	289,152	1,074,780	372%	1,210,491	419%	921,339
Federal Grants	139,017	124,837	90%	144,060	108,134	75%	165,544	115%	21,484
State Shared- Family Planning	152,634	118,228	77%	125,000	115,610	92%	154,147	123%	29,147
Patient Fees	96,300	105,742	110%	96,300	113,997	118%	149,859	156%	53,559
OHP Fee for Service	-	22,993		18,260	23,582	129%	29,263	160%	11,003
TOTAL RESOURCES	10,793,250	10,651,270	99%	10,875,552	10,260,804	94%	12,266,026	113%	1,390,474

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,665,047	2,665,046	100%	2,963,714	1,442,016	49%	2,963,714	100%
Personnel Services	10,484,069	9,047,822	86%	11,466,901	8,720,478	76%	10,673,070	93%	793,831
Materials and Services	3,257,672	2,418,033	74%	2,631,466	1,383,171	53%	2,766,272	105%	(134,806)
Capital Outlay	77,000	27,376	36%	232,132	189,275	82%	228,076	98%	4,056
TOTAL REQUIREMENTS	16,483,788	14,158,277	86%	17,294,213	11,734,939	68%	16,631,132	96%	663,081

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,631,081	3,631,081	100%	4,376,806	3,647,290	83%	4,208,145	96%
Transfers In - TRT	444,417	444,417	100%	418,417	348,680	83%	418,417	100%	-
Transfers Out	-	-		(108,750)	(108,750)	100%	(108,750)	100%	-
TOTAL TRANSFERS	4,075,498	4,075,498	100%	4,686,473	3,887,220	83%	4,517,812	96%	(168,661)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,869,932	3,049,370	106%	2,555,592	3,618,039	142%	3,618,039	142%
Resources over Requirements	(5,690,538)	(3,507,006)		(6,418,661)	(1,474,135)		(4,365,106)		2,053,555
Net Transfers - In (Out)	4,075,498	4,075,498		4,686,473	3,887,220		4,517,812		(168,661)
TOTAL FUND BALANCE	\$ 1,254,892	\$ 3,617,861	288%	\$ 823,404	\$ 6,031,125	732%	\$ 3,770,745	458%	\$2,947,341

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



Budget to Actuals Report

Community Development - Fund 295

FY23 YTD April 30, 2023 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	138,716	153,688	111%	153,445	126,195	82%	154,095	100%	650
Code Compliance	842,906	995,865	118%	1,171,592	754,503	64%	920,467	79%	(251,125) A
Building Safety	3,819,940	4,325,818	113%	4,821,160	3,349,334	69%	4,088,100	85%	(733,060) A
Electrical	914,750	979,129	107%	1,022,005	622,467	61%	758,005	74%	(264,000) A
Onsite Wastewater	1,056,678	983,462	93%	1,017,678	578,149	57%	704,073	69%	(313,605) A
Current Planning	1,980,521	2,223,570	112%	2,425,334	1,564,549	65%	1,898,184	78%	(527,150) A
Long Range Planning	826,806	880,902	107%	1,064,305	654,455	61%	783,178	74%	(281,127) A
TOTAL RESOURCES	9,580,316	10,542,434	110%	11,675,519	7,649,652	66%	9,306,102	80%	(2,369,417)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,137,795	2,960,981	94%	3,432,980	2,527,811	74%	3,035,185	88%
Code Compliance	617,012	618,343	100%	805,614	592,466	74%	707,286	88%	98,328 B
Building Safety	2,284,444	2,022,820	89%	2,538,721	1,531,783	60%	1,849,250	73%	689,471 B
Electrical	556,531	553,223	99%	641,837	438,676	68%	532,945	83%	108,892 B
Onsite Wastewater	765,935	643,079	84%	753,369	609,308	81%	730,019	97%	23,350
Current Planning	1,769,333	1,589,882	90%	2,062,044	1,267,620	61%	1,567,634	76%	494,410 B
Long Range Planning	847,839	575,615	68%	998,739	716,109	72%	913,239	91%	85,500
TOTAL REQUIREMENTS	9,978,889	8,963,943	90%	11,233,304	7,683,772	68%	9,335,558	83%	1,897,746

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	290,000	170,661	59%	160,000	113,874	71%	160,000	100%
Transfers In - CDD Electrical Reserve	-	-	-	-	85,000	-	115,981	-	115,981 D
Transfers Out	(99,360)	(99,360)	100%	(112,619)	(93,820)	83%	(112,619)	100%	-
Transfers Out - CDD Reserve	(461,262)	(1,230,508)	267%	(958,966)	(797,992)	83%	(984,941)	103%	(25,975) E
TOTAL TRANSFERS	(270,622)	(1,159,207)	428%	(911,585)	(692,938)	76%	(821,579)	90%	90,006

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	(34,119)	-	(29,456)	-	(471,671)
Net Transfers - In (Out)	(270,622)	(1,159,207)	-	(911,585)	(692,938)	-	(821,579)	-	90,006
TOTAL FUND BALANCE	\$ 763,172	\$ 2,168,956	284%	\$ 1,627,134	\$ 1,441,899	89%	\$ 1,317,921	81%	(\$309,213)

- 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 April 30, 2023 (unaudited)

83.3%
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	17,145,648	88%	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	370,688	28%	1,300,901	99%	(11,000)
Forest Receipts	627,207	792,420	126%	882,502	-	0%	-	0%	(882,502)
Sale of Equip & Material	449,150	341,833	76%	426,000	340,482	80%	467,192	110%	41,192
Cities-Bend/Red/Sis/La Pine	560,000	155,269	28%	403,731	266,129	66%	399,488	99%	(4,243)
Miscellaneous	67,340	68,747	102%	77,610	56,867	73%	84,410	109%	6,800
Interest on Investments	59,109	55,083	93%	54,172	89,499	165%	103,110	190%	48,938 C
Mineral Lease Royalties	60,000	148,267	247%	50,000	17,422	35%	50,000	100%	-
Federal Reimbursements	-	-	-	-	7,641	-	7,641	-	7,641
State Miscellaneous	-	-	-	-	20,000	-	20,000	-	20,000
Revenue Not Assigned	-	-	-	-	-	-	792,322	-	792,322
Assessment Payments (P&I)	3,460	16,052	464%	-	4,497	-	6,200	-	6,200 D
TOTAL RESOURCES	22,629,649	24,768,506	109%	24,889,063	20,558,489	83%	25,574,669	103%	685,606

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,916,229	6,751,810	98%	7,802,271	5,965,010	76%	7,309,479	94%	492,792 E
Materials and Services	7,843,400	6,877,560	88%	8,246,700	4,080,962	49%	8,039,823	97%	206,877
Capital Outlay	264,500	141,754	54%	140,025	93,464	67%	137,109	98%	2,917
TOTAL REQUIREMENTS	15,024,128	13,771,124	92%	16,188,996	10,139,437	63%	15,486,410	96%	702,585

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	6,383,832	8,566,521	134%	5,892,967	7,806,356	132%	7,806,356	132%	1,913,390
Resources over Requirements	7,605,521	10,997,382	-	8,700,067	10,419,052	-	10,088,259	-	1,388,191
Net Transfers - In (Out)	(11,757,547)	(11,757,547)	-	(12,330,136)	(12,330,136)	-	(12,330,136)	-	-
TOTAL FUND BALANCE	\$ 2,231,806	\$ 7,806,356	350%	\$ 2,262,898	\$ 5,895,273	261%	\$ 5,564,479	246%	\$3,301,581

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



Budget to Actuals Report

Adult P&P - Fund 355

FY23 YTD April 30, 2023 (unaudited)

83.3%
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	4,734,453	100%	4,734,453	100%	-
CJC Justice Reinvestment	781,597	892,038	114%	892,038	943,172	106%	943,172	106%	51,134
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	61,637	50%	120,000	97%	(3,453)
Interfund- Sheriff	50,000	55,000	110%	50,000	41,667	83%	50,000	100%	-
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	-	0%	50,000	100%	-
Oregon BOPPPS	24,281	20,318	84%	20,318	-	0%	-	0%	(20,318)
Interest on Investments	45,193	19,125	42%	18,151	54,195	299%	63,680	351%	45,529
Electronic Monitoring Fee	2,500	280	11%	500	889	178%	1,000	200%	500
Miscellaneous	500	3,904	781%	500	99	20%	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%	-	-	-	-	-	-
TOTAL RESOURCES	5,840,250	6,178,356	106%	6,134,018	6,107,717	100%	6,234,411	102%	100,393

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,379,503	4,864,354	90%	5,683,822	4,084,400	72%	4,852,339	85%
Materials and Services	1,700,412	1,528,224	90%	1,883,614	1,402,575	74%	1,833,503	97%	50,111
Capital Outlay	-	-	-	8,475	8,475	100%	8,475	100%	-
TOTAL REQUIREMENTS	7,079,915	6,392,578	90%	7,575,910	5,495,450	73%	6,694,317	88%	881,594

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	662,046	662,045	100%	536,369	446,960	83%	536,369	100%
Transfer to Vehicle Maint	(190,974)	(190,974)	100%	(69,277)	(57,730)	83%	(69,277)	100%	-
Transfers Out	-	-	-	(199,560)	(199,560)	100%	(199,560)	100%	-
TOTAL TRANSFERS	471,072	471,071	100%	267,532	189,670	71%	267,532	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,739,775	2,982,055	109%	3,100,000	3,238,905	104%	3,238,905	104%
Resources over Requirements	(1,239,665)	(214,221)	-	(1,441,892)	612,267	-	(459,905)	-	981,987
Net Transfers - In (Out)	471,072	471,071	-	267,532	189,670	-	267,532	-	-
TOTAL FUND BALANCE	\$ 1,971,182	\$ 3,238,905	164%	\$ 1,925,640	\$ 4,040,842	210%	\$ 3,046,531	158%	\$1,120,891

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



Budget to Actuals Report

Road CIP - Fund 465

FY23 YTD April 30, 2023 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	2,191,461	1,000,000	46%	1,818,500	-	0%	267,106	15%	(1,551,394) A
Interest on Investments	279,729	124,832	45%	124,563	283,791	228%	323,870	260%	199,307 B
TOTAL RESOURCES	2,471,190	1,124,832	46%	1,943,063	283,791	15%	590,976	30%	(1,352,087)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	109,870	109,870	100%	127,640	106,367	83%	127,640	100%
Capital Outlay	29,612,821	7,996,247	27%	28,259,526	14,511,092	51%	22,785,981	81%	5,473,545
TOTAL REQUIREMENTS	29,722,691	8,106,117	27%	28,387,166	14,617,459	51%	22,913,621	81%	5,473,545

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	12,193,917	10,672,113	88%	14,230,313	9,778,721	69%	14,131,212	99%
TOTAL TRANSFERS	12,193,917	10,672,113	88%	14,230,313	9,778,721	69%	14,131,212	99%	(99,101)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	20,374,044	23,533,004	116%	24,548,274	27,223,832	111%	27,223,832	111%
Resources over Requirements	(27,251,501)	(6,981,285)		(26,444,103)	(14,333,668)		(22,322,645)		4,121,458
Net Transfers - In (Out)	12,193,917	10,672,113		14,230,313	9,778,721		14,131,212		(99,101)
TOTAL FUND BALANCE	\$ 5,316,460	\$ 27,223,832	512%	\$ 12,334,484	\$ 22,668,885	184%	\$ 19,032,399	154%	\$ 6,697,915

- 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 April 30, 2023 (unaudited)

83.3%
Year Completed

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 10,000,000	\$ -		\$ 7,319,310	\$ 2,200,000	30%	\$ 2,200,000	30%	\$ 5,119,310
US 20 at Tumalo	6,700,000	-		6,700,000	6,700,000	100%	6,700,000	100%	-A
Tumalo Road / Tumalo Place	-	67,998		-	-		-		-
Old Bend Rdm/Tumalo Rd Inter	-	16,907		-	-		-		-
NE Negus and 17TH	2,363,532	2,142,875	91%	-	-		-		-
Hunnel Rd: Loco Rd to Tumalo Rd	2,168,940	637,975	29%	4,265,216	1,329,573	31%	4,017,815	94%	247,401
Transportation System Plan Update	108,510	86,081	79%	-	41,196		77,100		(77,100)
Gribbling Rd Bridge	279,575	1,110	0%	818,500	90,360	11%	267,106	33%	551,394
Terrebonne Wastewater Feasibility St.	-	35,130		-	-		-		-
Rickard Rd: Groff Rd to US 20	1,716,142	1,391,051	81%	-	-		-		-
Paving Powell Butte Hwy	931,140	1,319,374	142%	-	-		-		-
Smith Rock Way Bridge Replace	505,000	1,869	0%	985,000	79,505	8%	256,699	26%	728,301
Deschutes Mkt Rd/Hamehook Round	671,000	208,367	31%	1,663,000	463,481	28%	2,305,294	139%	(642,294)
Paving Cottonwood: Us 97 To BSNF RR	618,144	499,075	81%	-	-		-		-
Paving Desch Mkt Rd: Yeoman Hamehook	310,838	-	0%	443,000	-	0%	-	0%	443,000
Paving Alfalfa Mkt Rd: Mp 4 Dodds	265,000	2,638	1%	1,200,000	1,788,826	149%	1,788,826	149%	(588,826)
Paving Of Hamby Rd: Us 20 To Butler	200,000	1,912	1%	333,000	999,285	300%	999,286	300%	(666,286)
Powell Butte Hwy/Butler Market RB	150,000	38,562	26%	785,000	167,927	21%	306,153	39%	478,847
Wilcox Ave Bridge #2171-03 Replacement	100,000	-	0%	160,000	-	0%	-	0%	160,000
US 20: Tumalo Multi-Use Path Crossing	1,250,000	1,200,000	96%	-	-		-		-
Highway Warning Systems 2021	-	69,536		-	-		-		-
Tumalo Wastewater Feasibility Study	-	219		-	-		-		-
Paving Tumalo Rd/Deschutes Mkt Rd	-	1,640		246,000	32,693	13%	32,693	13%	213,308
Slurry Seal 2022	-	1,148		-	337,183		337,183		(337,183)
Paving of Rosland Rd: US 20 to Draf	-	-		380,000	856	0%	393,000	103%	(13,000)
Intersection Safety Improvements	-	-		150,000	-	0%	-	0%	150,000
Hamehook Rd Bridge #16181 Rehabilitation	-	-		96,500	227	0%	40,000	41%	56,500
NW Lower Bridge Way: 43rd St to Holmes Rd	-	-		100,000	155	0%	60,000	60%	40,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		815,000	-	0%	815,000	100%	-
Slurry Seal 2023	-	-		300,000	-	0%	300,000	100%	-
Terrebonne Wastewater System Phase 1	-	-		1,000,000	-	0%	-	0%	1,000,000 B
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	-	-		100,000	-	0%	35,000	35%	65,000
Local Road Pavement Preservation	-	-		200,000	-	0%	-	0%	200,000 C
Paving Butler Market - Hamehook to Powell Butte	-	-		-	-		1,000,000		-
Old Bend Rdm Hwy - US 20 to Tumalo	-	-		-	-		500,000		-
FY 22 Guardrail Improvements	100,000	114,378	114%	-	-		-		-
FY 23 Guardrail Improvements	-	-		150,000	-	0%	75,000	50%	75,000
Redmond District Local Roads	500,000	-	0%	-	-		-		- C
Bend District Local Roads	500,000	-	0%	-	-		-		- C
Sidewalk Ramp Improvements	75,000	156,557	209%	50,000	182,670	365%	182,670	365%	(132,670)
Signage Improvements	100,000	1,843	2%	-	97,156		97,156		(97,156)
TOTAL CAPITAL OUTLAY	\$ 29,612,821	\$ 7,996,247	27%	\$ 28,259,526	14,511,092	51%	\$ 22,785,981	81%	\$ 6,973,546

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

B This project will be moved to FY 24

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



Budget to Actuals Report

Solid Waste - Fund 610

FY23 YTD April 30, 2023 (unaudited)

83.3%
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	5,837,296	81%	7,000,000	97%	(210,000) A
Private Disposal Fees	2,827,000	3,191,189	113%	3,337,000	2,335,759	70%	3,020,000	91%	(317,000) A
Commercial Disp. Fee	2,686,000	3,075,123	114%	3,234,000	2,417,137	75%	2,900,000	90%	(334,000) A
Franchise 3% Fees	290,000	337,878	117%	305,000	316,805	104%	350,000	115%	45,000 B
Yard Debris	300,000	268,060	89%	290,000	227,600	78%	290,000	100%	- C
Miscellaneous	55,000	88,470	161%	70,000	111,085	159%	140,000	200%	70,000 D
Interest on Investments	41,599	27,916	67%	30,498	34,228	112%	36,000	118%	5,502 E
Special Waste	15,000	37,718	251%	15,000	62,039	414%	70,000	467%	55,000 F
Recyclables	12,000	12,980	108%	12,000	5,799	48%	7,000	58%	(5,000) G
Leases	1	1	100%	1	1	100%	1	100%	-
TOTAL RESOURCES	13,350,600	13,930,834	104%	14,503,499	11,347,750	78%	13,813,001	95%	(690,498)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	2,754,132	2,694,834	98%	3,277,684	2,492,014	76%	3,186,927	97%
Materials and Services	5,651,103	5,192,786	92%	6,473,358	4,019,636	62%	5,927,467	92%	545,891 H
Capital Outlay	53,141	76,304	144%	264,000	145,229	55%	154,000	58%	110,000 I
Debt Service	1,251,615	828,197	66%	1,739,630	745,586	43%	1,739,630	100%	-
TOTAL REQUIREMENTS	9,709,991	8,792,122	91%	11,754,672	7,402,464	63%	11,008,024	94%	746,648

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,051,630)	58%	(3,453,962)	65%
TOTAL TRANSFERS	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,051,630)	58%	(3,453,962)	65%	1,845,703

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	3,945,285		2,804,977		56,150
Net Transfers - In (Out)	(6,029,323)	(6,029,323)		(5,299,665)	(3,051,630)		(3,453,962)		1,845,703
TOTAL FUND BALANCE	\$ 583,520	\$ 3,066,662	526%	\$ 556,359	\$ 3,960,317	712%	\$ 2,417,677	435%	\$1,861,318

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. With the completion of some large disposal projects such as the Stevens Ranch Section 11 and decrease in general private usage, YTD total disposal volumes have tapered and are projected to be ~2% less than the prior year end.
- B** Annual fees due April 15, 2023; received year-to-date monthly installments from Republic and the annual payment from Cascade Disposal
- C** Revenue is seasonal with higher utilization in summer months
- D** Proceeds from cell 9 rock excavation have positively impacted miscellaneous revenue
- E** Investment Income projected to come in higher than budget
- F** Revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. gas station remediation)
- G** Recycling material values have dropped
- H** Projecting to spend less than anticipated due to the timing of services (waste characterization study, mulch grinding, etc.), adding Site Attendants versus using temporary labor, environmental and general repair and maintenance costs.
- I** Supplier delays and project postponements for the fencing, pick-up, and Negus kiosks move costs to early next fiscal year; Negus push box included in the purchase of the loader in Fund 614
- J** Projection reflects a reduction to the Fund 613 Capital Projects contribution in FY23 to offset reduced revenues and ensure adequate coverage for FY24 requirements.



Budget to Actuals Report

Fair & Expo - Fund 615

FY23 YTD April 30, 2023 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	578,000	786,724	136%	745,759	768,187	103%	861,000	115%	115,241
Food & Beverage	513,500	792,639	154%	415,000	939,564	226%	1,007,000	243%	592,000
Rights & Signage	105,000	38,192	36%	105,000	81,184	77%	124,000	118%	19,000
Storage	77,500	46,525	60%	65,000	44,667	69%	46,000	71%	(19,000)
Horse Stall Rental	71,500	66,636	93%	49,000	44,625	91%	68,000	139%	19,000
Camping Fee	19,500	11,675	60%	20,000	3,475	17%	11,000	55%	(9,000)
Interest on Investments	474	5,301	999%	5,221	13,158	252%	15,630	299%	10,409
Miscellaneous	250	2,032	813%	3,554	3,313	93%	4,155	117%	601
Interfund Payment	30,000	30,000	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,395,724	1,779,723	128%	1,408,534	1,898,173	135%	2,136,785	152%	728,251

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,118,980	1,129,821	101%	1,256,902	1,041,616	83%	1,177,175	94%
Personnel Services - F&B	181,593	200,062	110%	170,247	73,847	43%	107,867	63%	62,380
Materials and Services	818,804	852,050	104%	965,684	929,159	96%	1,116,000	116%	(150,316)
Materials and Services - F&B	282,500	342,748	121%	273,950	566,757	207%	612,000	223%	(338,050)
Debt Service	103,000	101,799	99%	101,270	57,050	56%	101,270	100%	-
TOTAL REQUIREMENTS	2,504,877	2,626,480	105%	2,768,054	2,668,429	96%	3,114,313	113%	(346,259)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,093,513	1,049,581	96%	1,101,342	917,780	83%	1,054,254	96%
Transfers In - Park Fund	30,000	30,000	100%	30,000	25,000	83%	30,000	100%	-
Transfers In - County Fair	150,000	150,000	100%	-	-	-	-	-	-
Transfers Out	(310,777)	(310,777)	100%	(427,215)	(356,010)	83%	(427,215)	100%	-
TOTAL TRANSFERS	962,736	918,804	95%	704,127	586,770	83%	657,039	93%	(47,088)

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)	(770,256)	-	(977,528)	-	381,992
Net Transfers - In (Out)	962,736	918,804	-	704,127	586,770	-	657,039	-	(47,088)
TOTAL FUND BALANCE	\$ 604,256	\$ 995,519	165%	\$ 315,960	\$ 812,033	257%	\$ 675,031	214%	\$359,071

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



Budget to Actuals Report

Annual County Fair - Fund 616

FY23 YTD April 30, 2023 (unaudited)

83.3%

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	105,680	173%	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	28,890	120%	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	11,411	421%	14,190	523%	11,477 ^A
TOTAL RESOURCES	1,560,500	1,922,671	123%	1,849,380	2,370,442	128%	2,379,297	129%	529,917

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	155,959	36,681	24%	169,445	153,020	90%	182,360	108%
Materials and Services	1,312,172	1,316,102	100%	1,682,585	1,816,160	108%	1,877,585	112%	(195,000)
TOTAL REQUIREMENTS	1,468,131	1,352,783	92%	1,852,030	1,969,180	106%	2,059,945	111%	(207,915)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	62,500	83%	75,000	100%
Transfer Out - Fair & Expo	(150,000)	(150,000)	100%	-	-		-		-
Transfers Out	-	-		(231,706)	(193,080)	83%	(231,706)	100%	-
TOTAL TRANSFERS	(75,000)	(75,000)	100%	(156,706)	(130,580)	83%	(156,706)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	(109,033)	999%	384,715	385,854	100%	385,854	100%
Resources over Requirements	92,369	569,888		(2,650)	401,262		319,352		322,002
Net Transfers - In (Out)	(75,000)	(75,000)		(156,706)	(130,580)		(156,706)		-
TOTAL FUND BALANCE	\$ 17,369	\$ 385,854	999%	\$ 225,358	\$ 656,536	291%	\$ 548,500	243%	\$323,142

^A Investment Income projected to come in higher than budget



Budget to Actuals Report

Annual County Fair - Fund 616

	Fair 2022	Fair 2023 Actuals to Date	2023 Projection
RESOURCES			
Gate Receipts	\$ 782,364	\$ -	\$ 775,000
Carnival	433,682	-	430,000
Commercial Exhibitors	436,292	-	433,200
Livestock Entry Fees	1,925	-	2,000
R/V Camping/Horse Stall Rental	17,392	-	17,250
Merchandise Sales	3,245	-	2,500
Concessions and Catering	497,366	-	475,000
Fair Sponsorship	126,300	4,910	69,735
TOTAL FAIR REVENUES	\$ 2,298,566	\$ 4,910	\$ 2,204,685
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	5,794	4,094	12,140
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 2,357,526	\$ 9,004	\$ 2,269,992
REQUIREMENTS			
Personnel	102,763	59,258	142,464
Materials & Services	1,722,703	50,111	1,968,458
TOTAL REQUIREMENTS	\$ 1,825,466	\$ 109,369	\$ 2,110,922
TRANSFERS			
Transfer In - TRT 1%	68,750	25,000	75,000
Transfer Out - F&E Reserve	(96,540)	(77,232)	(308,928)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (27,790)	\$ (52,232)	\$ (233,928)
Net Fair	\$ 504,270	\$ (152,597)	\$ (74,858)
Beginning Fund Balance on Jan 1	\$ 448,151	\$ 952,421	\$ 952,421
Ending Balance	\$ 952,421	\$ 799,824	\$ 877,563



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY23 YTD April 30, 2023 (unaudited)

83.3%
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	32,528	439%	37,140	501%	29,726
Local Government Payments	-	-		-	100,000		277,777		277,777
TOTAL RESOURCES	8,544	8,012	94%	7,414	132,528	999%	314,917	999%	307,503

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	180,000	8,564	5%	220,000	52,783	24%	220,000	100%
Capital Outlay	388,000	(894)	0%	650,000	155,923	24%	650,000	100%	-
TOTAL REQUIREMENTS	568,000	7,670	1%	870,000	208,706	24%	870,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	498,901	479,502	96%	501,683	418,060	83%	481,504	96%
Transfers In - Fair & Expo	300,000	300,000	100%	416,437	347,030	83%	416,437	100%	-
Transfers In - Annual County Fair	-	-		231,706	193,080	83%	231,706	100%	-
TOTAL TRANSFERS	798,901	779,502	98%	1,149,827	958,170	83%	1,129,648	98%	(20,179)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,101,663	1,029,596	93%	1,299,942	1,809,440	139%	1,809,440	139%
Resources over Requirements	(559,456)	342		(862,586)	(76,178)		(555,083)		307,503
Net Transfers - In (Out)	798,901	779,502		1,149,827	958,170		1,129,648		(20,179)
TOTAL FUND BALANCE	\$ 1,341,108	\$ 1,809,440	135%	\$ 1,587,183	\$ 2,691,432	170%	\$ 2,384,005	150%	\$796,822

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



Budget to Actuals Report

RV Park - Fund 618

FY23 YTD April 30, 2023 (unaudited)

83.3%
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	422,674	70%	485,212	80%	(119,788) A
Cancellation Fees	-	15,725		14,000	6,435	46%	11,830	85%	(2,170)
RV Park Fees > 30 Days	10,500	8,499	81%	13,000	10,249	79%	11,000	85%	(2,000) B
Washer / Dryer	5,000	3,476	70%	4,200	4,162	99%	5,061	121%	861
Miscellaneous	2,500	3,731	149%	3,750	1,984	53%	2,522	67%	(1,228)
Vending Machines	2,500	1,021	41%	1,750	1,052	60%	1,500	86%	(250)
Interest on Investments	2,024	578	29%	552	2,332	423%	2,740	496%	2,188 C
TOTAL RESOURCES	517,524	584,713	113%	642,252	448,888	70%	519,865	81%	(122,387)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	19,456	1,643	8%	111,153	63,673	57%	84,397	76%
Materials and Services	310,805	242,863	78%	259,755	159,471	61%	198,217	76%	61,538
Debt Service	221,927	221,629	100%	223,273	165,533	74%	223,273	100%	-
TOTAL REQUIREMENTS	552,188	466,135	84%	594,181	388,678	65%	505,887	85%	88,294

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	16,660	83%	20,000	100%	-
Transfer Out - RV Reserve	(132,042)	(132,042)	100%	(261,566)	(217,970)	83%	(261,566)	100%	-
TOTAL TRANSFERS	47,958	47,958	100%	(81,566)	(41,310)	51%	(81,566)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	-		116,415	166,536	143%	166,536	143%
Resources over Requirements	(34,664)	118,578		48,071	60,211		13,978		(34,093)
Net Transfers - In (Out)	47,958	47,958		(81,566)	(41,310)		(81,566)		-
TOTAL FUND BALANCE	\$ 13,294	\$ 166,536	999%	\$ 82,920	\$ 185,437	224%	\$ 98,948	119%	\$16,028

- 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 April 30, 2023 (unaudited)

83.3%
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	18,072	287%	20,850	331%	14,552
TOTAL RESOURCES	7,546	6,354	84%	6,298	18,072	287%	20,850	331%	14,552

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Capital Outlay	100,000	885	1%	100,000	5,532	6%	100,000	100%	
TOTAL REQUIREMENTS	100,000	885	1%	100,000	5,532	6%	100,000	100%	

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer In - RV Park Ops	132,042	132,042	100%	261,750	217,970	83%	261,566	100%	(184)
TOTAL TRANSFERS	132,042	132,042	100%	261,750	217,970	83%	261,566	100%	(184)

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	784,466	1,054,426	134%	1,172,718	1,191,937	102%	1,191,937	102%	19,219
Resources over Requirements	(92,454)	5,469		(93,702)	12,539		(79,150)		14,552
Net Transfers - In (Out)	132,042	132,042		261,750	217,970		261,566		(184)
TOTAL FUND BALANCE	\$ 824,054	\$ 1,191,937	145%	\$ 1,340,766	\$ 1,422,446	106%	\$ 1,374,353	103%	\$33,587

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 April 30, 2023 (unaudited)

83.3%
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	1,021,775	83%	1,234,761	100%	-
General Liability	944,278	940,773	100%	892,681	743,901	83%	892,681	100%	-
Unemployment	323,572	334,147	103%	430,179	338,525	79%	430,179	100%	A
Property Damage	393,546	409,593	104%	419,566	349,638	83%	419,566	100%	-
Vehicle	227,700	227,700	100%	248,764	207,303	83%	248,764	100%	-
Interest on Investments	101,111	50,142	50%	49,346	125,470	254%	145,570	295%	96,224
Claims Reimbursement	25,000	1,280,876	999%	25,000	6,476	26%	15,000	60%	(10,000)
Skid Car Training	10,000	-	0%	10,000	3,251	33%	4,000	20%	(8,000)
Process Fee- Events/ Parades	1,000	1,485	149%	1,000	1,035	104%	1,100	100%	-
Miscellaneous	-	180		180	-	0%	180	100%	-
TOTAL RESOURCES	3,146,973	4,409,440	140%	3,311,477	2,797,374	84%	3,389,701	102%	78,224

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	General Liability	3,600,000	2,706,359	75%	3,000,000	414,093	14%	1,500,000	50%
Workers' Compensation	1,580,000	953,365	60%	1,580,000	1,211,548	77%	2,000,000	127%	(420,000)
Insurance Administration	547,047	491,393	90%	607,558	486,920	80%	620,833	102%	(13,275)
Property Damage	300,245	604,926	201%	300,248	99,298	33%	200,000	67%	100,248
Vehicle	200,000	137,356	69%	200,000	175,910	88%	200,000	100%	-
Unemployment	200,000	89,053	45%	200,000	-	0%	200,000	100%	-
TOTAL REQUIREMENTS	6,427,292	4,982,451	78%	5,887,806	2,387,770	41%	4,720,833	80%	1,166,973

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(2,910)	83%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(2,910)	83%	(3,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,329,115	9,521,450	114%	7,687,180	8,944,938	116%	8,944,938	116%
Resources over Requirements	(3,280,319)	(573,012)		(2,576,329)	409,605		(1,331,132)		1,245,197
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(2,910)		(3,500)		-
TOTAL FUND BALANCE	\$ 5,045,296	\$ 8,944,938	177%	\$ 5,107,351	\$ 9,351,633	183%	\$ 7,610,306	149%	\$2,502,955

- A** Unemployment collected on first \$25K of employee's salary in fiscal year
- B** Investment Income projected to come in higher than budget
- C** Skid Car training resuming; there will be revenue from public participation
- D** Claims are trending lower than budget
- E** Claims are 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 April 30, 2023 (unaudited)

83.3%
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	16,487,541	83%	19,913,842	100%	5,621
COIC Premiums	1,589,000	1,255,305	79%	1,547,778	1,481,842	96%	1,768,795	114%	221,017
Employee Co-Pay	1,200,000	1,238,034	103%	1,282,015	1,035,449	81%	1,247,416	97%	(34,599)
Retiree / COBRA Premiums	1,060,000	1,438,217	136%	595,000	663,657	112%	988,174	166%	393,174
Prescription Rebates	128,000	396,119	309%	175,000	403,780	231%	480,000	183%	145,000
Interest on Investments	200,277	90,816	45%	95,686	155,542	163%	187,030	195%	91,344
Claims Reimbursement & Other	82,000	1,487,600	999%	55,000	109,217	199%	120,138	218%	65,138
TOTAL RESOURCES	23,027,177	25,070,639	109%	23,658,700	20,337,028	86%	24,545,395	104%	886,695

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	25,140,847	24,583,764	98%	21,597,563	18,427,847	85%	24,890,813	115%
Deschutes On-Site Pharmacy	2,970,575	3,381,197	114%	3,779,608	2,699,694	71%	3,781,941	100%	(2,333)
Deschutes On-Site Clinic	1,141,829	1,190,855	104%	1,212,497	885,963	73%	1,254,180	103%	(41,683)
Wellness	171,142	138,211	81%	179,549	122,118	68%	170,539	95%	9,010
TOTAL REQUIREMENTS	29,424,393	29,294,027	100%	26,769,217	22,135,623	83%	30,097,473	112%	(3,328,256)

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)	(1,798,595)		(5,552,078)		(2,441,561)
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 8,375,402	\$ 11,304,191	135%	\$ 8,815,139	\$ 9,505,596	108%	\$ 5,752,112	65%	(\$3,063,027)

- 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 April 30, 2023 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Property Taxes - Current Yr	9,803,579	9,931,743	101%	10,402,834	10,214,874	98%	10,421,062	100%	18,228	A
Telephone User Tax	1,106,750	1,815,283	164%	1,668,000	920,835	55%	1,668,000	100%	-	B
State Reimbursement	60,000	123,282	205%	810,000	607,177	75%	810,000	100%	-	C
Police RMS User Fees	236,576	237,221	100%	237,221	244,437	103%	244,437	103%	7,216	D
Contract Payments	147,956	157,552	106%	153,292	150,434	98%	153,292	100%	-	
User Fee	233,576	140,986	60%	140,445	122,383	87%	140,445	100%	-	
Data Network Reimbursement	162,000	244,799	151%	120,874	155,825	129%	165,985	137%	45,111	
Property Taxes - Prior Yr	115,000	92,601	81%	80,000	76,575	96%	80,000	100%	-	
Interest on Investments	96,867	69,988	72%	67,515	202,404	300%	235,120	348%	167,605	E
Property Taxes - Jefferson Co.	38,344	37,525	98%	39,497	37,230	94%	39,497	100%	-	
Miscellaneous	18,658	45,553	244%	25,000	29,935	120%	32,822	131%	7,822	
TOTAL RESOURCES	12,019,306	12,896,533	107%	13,744,678	12,762,109	93%	13,990,660	102%	245,982	

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	6,368,352	74%	7,479,619	87%	1,126,577	F
Materials and Services	3,582,212	2,915,749	81%	4,088,201	2,662,425	65%	4,088,201	100%	-	
Capital Outlay	2,975,000	518,824	17%	4,950,346	1,660,862	34%	5,075,000	103%	(124,654)	
TOTAL REQUIREMENTS	14,563,007	10,896,900	75%	17,709,497	10,691,638	60%	16,642,820	94%	1,066,677	

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

FUND BALANCE	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%
Resources over Requirements	(2,543,701)	1,999,633		(3,964,819)	2,070,471		(2,652,160)		1,312,659
Net Transfers - In (Out)	-	-		(59,900)	(59,900)		(59,900)		-
TOTAL FUND BALANCE	\$ 9,307,082	\$ 12,708,705	137%	\$ 8,926,080	\$ 14,719,275	165%	\$ 9,996,645	112%	\$ 1,070,565

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