



MEMORANDUM

DATE: April 24, 2023
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for March 2023

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of March 31, 2023.

Budget to Actuals Report

General Fund

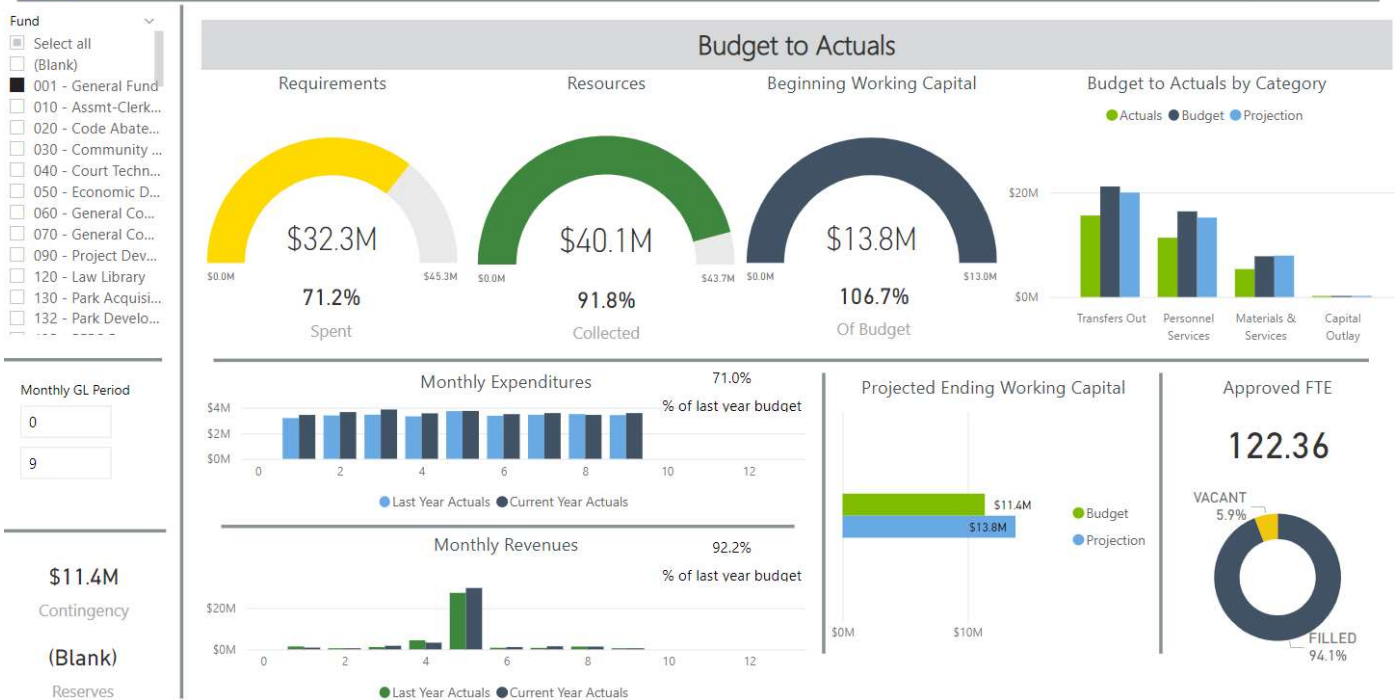
- *Revenue* YTD in the General Fund is \$40.1M or 91.8% of budget. By comparison, last year revenue YTD was \$37.6M and 92.2% of budget.
- *Expenses* YTD are \$32.3M and 71.2% of budget. By comparison, last year expenses YTD were \$30.7M and 71.0% of budget.
- *Beginning Fund Balance* is \$13.8M or 106.7% of the budgeted \$12.9M beginning fund balance.



County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 9
 75.0%
 Year Complete



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through March 31, 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				
	Unfilled	2.00	4.26	3.26	4.26	4.26	2.00	3.00	3.00	3.00				9.15%
Clerk	Filled	9.48	9.48	10.48	10.48	10.48	10.48	10.48	9.48	9.48				
	Unfilled	1.00	1.00	-	-	-	-	-	1.00	1.00				4.24%
BOPTA	Filled	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				
	Unfilled	3.20	2.20	1.40	0.40	0.40	1.30	2.80	2.80	3.60				3.29%
Tax	Filled	5.50	5.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50				
	Unfilled	1.00	1.00	-	-	-	-	-	-	-				3.42%
Veterans'	Filled	5.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00	5.00				
	Unfilled	-	-	-	1.00	1.00	1.00	-	-	-				6.67%
Property Mgmt	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00				
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00				33.33%
Total General Fund	Filled	113.16	111.90	115.70	115.70	115.70	116.56	115.06	114.56	113.76	-	-	-	
	Unfilled	8.20	9.46	5.66	6.66	6.66	5.30	6.80	7.80	8.60	-	-	-	5.94%
Justice Court	Filled	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				
	Unfilled	2.70	2.70	2.00	3.00	3.00	2.00	2.00	2.00	2.00				4.95%
Sheriff	Filled	218.25	232.25	230.25	230.25	231.75	229.75	228.75	235.75	233.75				
	Unfilled	44.75	30.75	32.75	32.75	31.25	33.25	36.25	29.25	31.25				12.74%
Houseless Effort	Filled	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00				
	Unfilled	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00				61.11%
Health Svcs	Filled	355.80	357.50	368.30	371.30	374.55	380.20	380.10	383.30	383.95				
	Unfilled	49.55	47.85	48.25	46.25	44.25	39.60	39.70	38.50	37.85				10.46%
CDD	Filled	59.80	58.80	59.80	58.80	59.80	57.80	57.80	58.80	58.80				
	Unfilled	12.20	13.20	12.20	13.20	12.20	14.20	6.20	5.20	5.20				15.03%
Road	Filled	55.00	55.00	58.00	57.00	58.00	58.00	57.00	57.00	58.00				
	Unfilled	6.00	6.00	3.00	4.00	3.00	3.00	4.00	4.00	3.00				6.56%
Adult P&P	Filled	35.55	35.55	35.85	34.85	34.85	34.85	34.85	33.85	33.75				
	Unfilled	5.30	5.30	5.00	6.00	6.00	6.00	6.00	7.00	6.00				14.35%
Solid Waste	Filled	27.00	26.00	28.00	26.00	27.00	28.00	27.00	28.00	30.00				
	Unfilled	3.00	4.00	2.00	4.00	3.00	2.00	3.00	2.00	-				8.52%
Victims Assistance	Filled	8.00	8.00	8.00	8.50	8.50	8.50	7.50	7.50	7.50				
	Unfilled	-	-	-	-	-	-	1.00	2.00	2.00				6.49%
GIS Dedicated	Filled	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				
	Unfilled	3.75	3.75	3.75	2.75	2.75	2.75	2.75	1.75	1.75				21.19%
Natural Resource	Filled	1.00	-	-	-	2.00	2.00	2.00	2.00	2.00				
	Unfilled	1.00	2.00	2.00	2.00	-	-	-	-	-				38.89%
ISF - Facilities	Filled	20.75	21.75	20.75	21.75	21.75	19.75	19.75	21.75	23.75				
	Unfilled	4.25	3.25	4.25	3.25	3.25	5.25	5.25	3.25	1.25				14.78%
ISF - Admin	Filled	8.75	8.75	9.75	10.75	10.75	10.75	9.75	9.75	9.75				
	Unfilled	2.00	2.00	1.00	-	-	-	-	-	-				5.33%
ISF - BOCC	Filled	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				
	Unfilled	1.00	3.00	1.00	1.00	1.00	-	-	-	-				6.80%
ISF - Legal	Filled	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				
	Unfilled	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				
	Unfilled	-	-	-	-	-	1.00	1.00	-	1.00				2.00%
ISF - Risk	Filled	2.25	2.25	2.25	2.25	2.25	2.25	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				
	Unfilled	8.00	9.00	10.43	9.43	8.43	7.91	9.91	7.91	7.91				14.61%
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	-	-	-	
	Unfilled	154.70	145.26	135.29	136.29	126.79	124.26	125.86	112.66	109.81	-	-	-	
	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	A	-	-	
	% Unfilled	12.68%	11.91%	10.99%	11.05%	10.27%	10.05%	10.23%	9.13%	8.90%				10.58%

A 0 net increase in FTE. Comm Justice +1.10, Adult P&P -1.1



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD March 31, 2023 (unaudited)

75.0%
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	39,954,465	92%	42,822,464	99%
030 - Juvenile	901,143	1,007,843	112%	1,010,203	574,508	57%	1,046,608	104%
160/170 - TRT	12,578,435	13,029,089	104%	13,631,282	10,624,671	78%	13,163,535	97%
200 - American Rescue Fund	19,000,000	14,281,402	75%	105,186	26,725,155	999%	29,121,381	999%
220 - Justice Court	550,832	494,676	90%	525,032	382,273	73%	525,530	100%
255 - Sheriff's Office	44,947,745	45,776,980	102%	48,877,055	47,344,976	97%	49,328,721	101%
274 - Health Services	48,727,400	48,848,440	100%	57,787,985	47,379,049	82%	56,235,226	97%
295 - CDD	9,580,316	10,542,434	110%	11,675,519	7,070,967	61%	9,512,402	81%
325 - Road	22,629,649	24,768,506	109%	24,889,063	18,670,545	75%	25,574,669	103%
355 - Adult P&P	5,840,250	6,178,356	106%	6,134,018	4,895,742	80%	6,214,210	101%
465 - Road CIP	2,471,190	1,124,832	46%	1,943,063	243,885	13%	590,976	30%
610 - Solid Waste	13,350,600	13,930,834	104%	14,503,499	9,474,452	65%	13,813,001	95%
615 - Fair & Expo	1,395,724	1,779,723	128%	1,408,534	1,478,592	105%	2,049,785	146%
616 - Annual County Fair	1,560,500	1,922,671	123%	1,849,380	2,366,929	128%	2,379,297	129%
617 - Fair & Expo Capital Reserve	8,544	8,012	94%	7,414	127,787	999%	314,917	999%
618 - RV Park	517,524	584,713	113%	642,252	404,542	63%	521,501	81%
619 - RV Park Reserve	7,546	6,354	84%	6,298	15,566	247%	20,850	331%
670 - Risk Management	3,146,973	4,409,440	140%	3,311,477	2,540,558	77%	3,389,701	102%
675 - Health Benefits	23,027,177	25,070,639	109%	23,658,700	18,202,930	77%	24,545,395	104%
705 - 911	12,019,306	12,896,533	107%	13,744,678	12,530,863	91%	13,990,660	102%
999 - Other	50,071,869	34,055,652	68%	57,902,131	47,763,197	82%	57,012,878	98%
TOTAL RESOURCES	312,836,891	300,764,634	96%	327,885,478	298,771,651	91%	352,173,708	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	16,691,646	69%	23,145,707	96%
030 - Juvenile	7,496,355	6,674,328	89%	7,928,538	5,384,201	68%	7,466,302	94%
160/170 - TRT	4,010,388	3,826,539	95%	13,113,218	10,143,672	77%	11,939,381	91%
200 - American Rescue Fund	38,000,000	14,187,441	37%	23,129,361	11,238,960	49%	23,129,361	100%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD March 31, 2023 (unaudited)

75.0%

Year Complete

220 - Justice Court	736,142	690,802	94%	731,183	546,440	75%	736,139	101%
255 - Sheriff's Office	54,162,360	51,382,461	95%	59,715,533	41,533,128	70%	59,075,830	99%
274 - Health Services	58,872,642	51,718,597	88%	71,019,127	45,246,718	64%	64,466,386	91%
295 - CDD	9,978,889	8,963,943	90%	11,233,304	6,904,597	61%	9,431,358	84%
325 - Road	15,024,128	13,771,124	92%	16,188,996	9,176,778	57%	15,639,098	97%
355 - Adult P&P	7,079,915	6,392,578	90%	7,575,910	4,882,071	64%	6,704,344	88%
465 - Road CIP	29,722,691	8,106,117	27%	28,387,166	14,038,930	49%	22,913,621	81%
610 - Solid Waste	9,709,991	8,792,122	91%	11,754,672	6,657,274	57%	11,008,024	94%
615 - Fair & Expo	2,504,877	2,626,480	105%	2,768,054	2,252,392	81%	2,948,313	107%
616 - Annual County Fair	1,468,131	1,352,783	92%	1,852,030	1,951,726	105%	2,059,945	111%
617 - Fair & Expo Capital Reserve	568,000	7,670	1%	870,000	202,104	23%	870,000	100%
618 - RV Park	552,188	466,135	84%	594,181	365,138	61%	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	2,209,323	38%	4,720,833	80%
675 - Health Benefits	29,424,393	29,294,027	100%	26,769,217	17,636,097	66%	30,097,473	112%
705 - 911	14,563,007	10,896,900	75%	17,709,497	9,651,442	54%	16,642,820	94%
999 - Other	86,872,890	41,149,853	47%	107,868,168	39,696,401	37%	97,512,717	90%
TOTAL REQUIREMENTS	398,573,088	284,666,484	71%	439,398,334	246,414,571	56%	411,113,540	94%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD March 31, 2023 (unaudited)

75.0%
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)	(15,383,518)	74%	(19,698,572)	94%
030 - Juvenile	6,223,387	6,223,387	100%	6,452,997	4,839,741	75%	6,452,997	100%
160/170 - TRT	(6,024,574)	(5,916,413)	98%	(6,031,446)	(4,523,553)	75%	(5,964,179)	99%
220 - Justice Court	240,956	196,126	81%	263,217	197,406	75%	263,217	100%
255 - Sheriff's Office	3,500,737	3,501,246	100%	3,448,587	2,726,243	79%	3,448,587	100%
274 - Health Services	6,122,830	6,122,830	100%	8,007,942	5,206,398	65%	5,906,894	74%
295 - CDD	(270,622)	(1,159,207)	428%	(911,585)	(671,876)	74%	(752,229)	83%
325 - Road	(11,757,547)	(11,757,547)	100%	(12,330,136)	(7,440,775)	60%	(12,330,136)	100%
355 - Adult P&P	471,072	471,071	100%	267,532	150,747	56%	267,532	100%
465 - Road CIP	12,193,917	10,672,113	88%	14,230,313	4,889,361	34%	14,131,212	99%
610 - Solid Waste	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,050,467)	58%	(3,453,962)	65%
615 - Fair & Expo	962,736	918,804	95%	704,127	528,093	75%	657,039	93%
616 - Annual County Fair	(75,000)	(75,000)	100%	(156,706)	(117,522)	75%	(156,706)	100%
617 - Fair & Expo Capital Reserve	798,901	779,502	98%	1,149,827	862,353	75%	1,129,648	98%
618 - RV Park	47,958	47,958	100%	(81,566)	(21,179)	26%	(81,566)	100%
619 - RV Park Reserve	132,042	132,042	100%	261,750	196,173	75%	261,566	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(2,619)	75%	(3,500)	100%
705 - 911	-	-	0%	(59,900)	(59,900)	100%	(59,900)	100%
999 - Other	15,418,726	17,682,916	115%	10,959,373	11,674,895	107%	9,982,058	91%
TOTAL TRANSFERS	91	-	0	(255)	-	0	-	0%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD March 31, 2023 (unaudited)

75.0%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			
	Budget	Actuals	%	Budget	Actuals	Projection	%
	-	-		-	-	-	
001 - General Fund	10,723,375	13,847,828	129%	11,374,637	21,727,128	13,826,013	122%
030 - Juvenile	596,681	1,522,125	255%	634,663	1,552,174	1,555,429	245%
160/170 - TRT	8,433,816	9,475,532	112%	4,000,000	5,432,978	4,735,507	118%
200 - American Rescue Fund	-	108,098	999%	-	15,594,293	6,100,118	999%
220 - Justice Court	55,646	-	0%	57,066	33,238	52,608	92%
255 - Sheriff's Office	12,160,633	15,162,285	125%	7,024,650	23,700,376	8,863,763	126%
274 - Health Services	6,011,534	13,942,649	232%	6,005,519	21,281,378	11,618,382	193%
295 - CDD	763,172	2,168,956	284%	1,627,134	1,663,451	1,497,771	92%
325 - Road	2,231,806	7,806,356	350%	2,262,898	9,859,348	5,411,791	239%
355 - Adult P&P	1,971,182	3,238,905	164%	1,925,640	3,403,323	3,016,303	157%
465 - Road CIP	5,316,460	27,223,832	512%	12,334,484	18,318,147	19,032,399	154%
610 - Solid Waste	583,520	3,066,662	526%	556,359	2,833,373	2,417,677	435%
615 - Fair & Expo	604,256	995,519	165%	315,960	749,812	754,031	239%
616 - Annual County Fair	17,369	385,854	999%	225,358	683,535	548,500	243%
617 - Fair & Expo Capital Reserve	1,341,108	1,809,440	135%	1,587,183	2,597,476	2,384,005	150%
618 - RV Park	13,294	166,536	999%	82,920	184,762	100,584	121%
619 - RV Park Reserve	824,054	1,191,937	145%	1,340,766	1,398,144	1,374,353	103%
670 - Risk Management	5,045,296	8,944,938	177%	5,107,351	9,273,554	7,610,306	149%
675 - Health Benefits	8,375,402	11,304,191	135%	8,815,139	11,871,024	5,752,112	65%
705 - 911	9,307,082	12,708,705	137%	8,926,080	15,528,226	9,996,645	112%
999 - Other	55,322,038	95,096,396	172%	56,713,214	117,666,298	68,428,356	121%
TOTAL FUND BALANCE	129,697,724	230,166,744	177%	130,917,021	285,352,036	175,076,653	134%



Budget to Actuals Report

General Fund - Fund 001

FY23 YTD March 31, 2023 (unaudited)

75.0%
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	33,570,297	97%	34,378,087	100%	(89,086) A
Property Taxes - Prior	460,000	337,612	73%	301,000	262,415	87%	301,000	100%	-
Other General Revenues	2,689,926	2,880,344	107%	3,591,874	3,572,380	99%	3,811,369	106%	219,495 B
Assessor	987,411	886,514	90%	964,246	352,493	37%	964,246	100%	-
Clerk	2,741,215	2,225,591	81%	2,298,566	961,276	42%	1,298,566	56%	(1,000,000) C
BOPTA	14,588	13,216	91%	14,588	5,261	36%	14,588	100%	-
District Attorney	448,201	258,776	58%	1,183,942	997,227	84%	1,403,289	119%	219,347 D
Tax Office	341,004	321,554	94%	221,483	89,550	40%	221,483	100%	-
Veterans	259,107	182,018	70%	214,836	91,009	42%	214,836	100%	- E
Property Management	152,000	150,000	99%	215,000	52,558	24%	215,000	100%	- F
TOTAL RESOURCES	40,504,168	40,047,506	99%	43,472,708	39,954,465	92%	42,822,464	99%	(650,244)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,454,784	5,157,534	95%	5,910,478	3,921,216	66%	5,342,377	90%
Clerk	2,080,739	1,735,214	83%	2,432,710	1,560,876	64%	2,305,415	95%	127,295 H
BOPTA	82,911	77,147	93%	87,177	62,793	72%	86,906	100%	271
District Attorney	9,715,707	8,677,696	89%	10,979,839	7,771,785	71%	10,845,527	99%	134,312 I
Medical Examiner	242,652	241,582	100%	438,702	182,608	42%	438,702	100%	-
Tax Office	932,570	886,019	95%	905,262	643,169	71%	861,123	95%	44,139 H
Veterans	795,189	762,328	96%	809,390	529,354	65%	779,059	96%	30,331 H
Property Management	380,061	360,274	95%	508,359	272,685	54%	356,142	70%	152,217 H
Non-Departmental	1,614,196	1,485,453	92%	2,130,456	1,747,160	82%	2,130,456	100%	- J
TOTAL REQUIREMENTS	21,298,809	19,383,248	91%	24,202,373	16,691,646	69%	23,145,707	96%	1,056,666

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,000	100%	260,000	195,327	75%	260,439	100%
Transfers Out	(22,212,604)	(22,067,006)	99%	(21,131,416)	(15,578,845)	74%	(19,959,011)	94%	1,172,405
TOTAL TRANSFERS	(21,952,604)	(21,807,006)	99%	(20,871,416)	(15,383,518)	74%	(19,698,572)	94%	1,172,844

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,470,620	14,990,575	111%	12,975,718	13,847,828	107%	13,847,828	107%
Resources over Requirements	19,205,359	20,664,258		19,270,335	23,262,819		19,676,757		406,422
Net Transfers - In (Out)	(21,952,604)	(21,807,006)		(20,871,416)	(15,383,518)		(19,698,572)		1,172,844
TOTAL FUND BALANCE	\$ 10,723,375	\$ 13,847,828	129%	\$ 11,374,637	\$ 21,727,128	191%	\$ 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 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
- L** Estimating Behavioral Health will return approximately \$1.2M of County General Funds in FY23



Budget to Actuals Report

Juvenile - Fund 030

FY23 YTD March 31, 2023 (unaudited)

75.0%
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	269,682	51%	525,049	100%	-
ODE Juvenile Crime Prev	100,517	117,184	117%	123,000	51,261	42%	107,720	88%	(15,280)
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Leases	88,000	89,154	101%	86,000	67,671	79%	90,228	105%	4,228
Inmate/Prisoner Housing	80,000	92,400	116%	55,000	87,300	159%	95,000	173%	40,000
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	49,339	25,271	51%	43,271	88%	(6,068)
Miscellaneous	7,500	29,113	388%	42,500	30,202	71%	37,000	87%	(5,500)
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	2,930	37%	5,000	63%	(3,000)
Interest on Investments	14,243	7,647	54%	6,815	21,848	321%	28,840	423%	22,025
TOTAL RESOURCES	901,143	1,007,843	112%	1,010,203	574,508	57%	1,046,608	104%	36,405

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,082,895	5,411,118	89%	6,292,271	4,346,132	69%	5,867,866	93%
Materials and Services	1,363,409	1,249,983	92%	1,527,992	1,014,454	66%	1,490,161	98%	37,831
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	5,384,201	68%	7,466,302	94%	462,236

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,304,397	6,304,397	100%	6,529,064	4,896,783	75%	6,529,064	100%
Transfers Out-Veh Reserve	(81,010)	(81,010)	100%	(76,067)	(57,042)	75%	(76,067)	100%	-
TOTAL TRANSFERS	6,223,387	6,223,387	100%	6,452,997	4,839,741	75%	6,452,997	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	968,506	965,223	100%	1,100,001	1,522,125	138%	1,522,125	138%
Resources over Requirements	(6,595,212)	(5,666,485)		(6,918,335)	(4,809,693)		(6,419,694)		498,641
Net Transfers - In (Out)	6,223,387	6,223,387		6,452,997	4,839,741		6,452,997		-
TOTAL FUND BALANCE	\$ 596,681	\$ 1,522,125	255%	\$ 634,663	\$ 1,552,174	245%	\$ 1,555,429	245%	\$920,766

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



Budget to Actuals Report

TRT - Fund 160/170

FY23 YTD March 31, 2023 (unaudited)

75.0%
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	10,548,764	78%	13,060,154	96%	(520,720) A
Interest on Investments	58,448	51,884	89%	50,408	75,747	150%	103,220	205%	52,812 B
Miscellaneous	-	-		-	161		161		161
TOTAL RESOURCES	12,578,435	13,029,089	104%	13,631,282	10,624,671	78%	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	2,686,456	73%	3,528,818	96%	147,068 D
Interfund Charges	239,526	239,526	100%	3,574,573	2,680,930	75%	3,574,573	100%	- E
Administrative	15,203	9,365	62%	215,508	138,787	64%	188,739	88%	26,769
Software	95,000	64,758	68%	47,251	37,500	79%	47,251	100%	-
TOTAL REQUIREMENTS	4,010,388	3,826,539	95%	13,113,218	10,143,672	77%	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)	(14,994)	75%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(56,250)	75%	(75,000)	100%	-
Transfer Out - Justice Court	(240,956)	(196,126)	81%	(263,217)	(197,406)	75%	(263,217)	100%	-
Transfer Out - Health	(444,417)	(444,417)	100%	(418,417)	(313,812)	75%	(418,417)	100%	-
Transfer Out - F&E Reserve	(498,901)	(479,502)	96%	(501,683)	(376,254)	75%	(481,504)	96%	20,179 F
Transfer Out - F&E	(1,093,513)	(1,049,581)	96%	(1,101,342)	(826,002)	75%	(1,054,254)	96%	47,088 G
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(2,738,835)	75%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,024,574)	(5,916,413)	98%	(6,031,446)	(4,523,553)	75%	(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	480,999		1,224,154		706,090
Net Transfers - In (Out)	(6,024,574)	(5,916,413)		(6,031,446)	(4,523,553)		(5,964,179)		67,267
TOTAL FUND BALANCE	\$ 8,433,816	\$ 9,475,532	112%	\$ 4,000,000	\$ 5,432,978	136%	\$ 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 March 31, 2023 (unaudited)

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Interest on Investments	-	93,961		105,186	234,306	223%	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	26,725,155	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	8,894,264	58%	15,394,824	100%	-
Administrative	5,281,005	143,079	3%	4,317,328	129,342	3%	4,317,328	100%	-	E
Infrastructure	2,050,000	527,275	26%	1,634,710	648,353	40%	1,634,710	100%	-	F
Negative Economic Impacts	6,285,840	5,488,685	87%	899,577	674,792	75%	899,577	100%	-	G
Public Health	3,733,057	2,786,152	75%	882,922	892,210	101%	882,922	100%	-	H
TOTAL REQUIREMENTS	38,000,000	14,187,441	37%	23,129,361	11,238,960	49%	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)	15,486,195		5,992,020		29,016,195
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	-	\$ 108,098	999%	-	\$ 15,594,293	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 March 31, 2023 (unaudited)

75.0%
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	381,859	73%	525,000	100%	-
Interest on Investments	95	45	48%	32	414	999%	530	999%	498 ^A
Miscellaneous	737	365	50%	-	-	-	-	-	-
TOTAL RESOURCES	550,832	494,676	90%	525,032	382,273	73%	525,530	100%	498

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	577,209	541,792	94%	569,648	432,192	76%	574,604	101%
Materials and Services	158,933	149,011	94%	161,535	114,248	71%	161,535	100%	- ^B
TOTAL REQUIREMENTS	736,142	690,802	94%	731,183	546,440	75%	736,139	101%	(4,956)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	240,956	196,126	81%	263,217	197,406	75%	263,217	100%
TOTAL TRANSFERS	240,956	196,126	81%	263,217	197,406	75%	263,217	100%	-

Resources over Requirements	(185,310)	(196,126)		(206,151)	(164,168)		(210,609)		(4,458)
Net Transfers - In (Out)	240,956	196,126		263,217	197,406		263,217		-
TOTAL □	\$ 55,646	-	0%	\$ 57,066	\$ 33,238	58%	\$ 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 March 31, 2023 (unaudited)

75.0%
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	29,551,917	98%	30,239,651	100%	(42,398) A
LED #2 Property Tax Current	11,813,562	11,962,302	101%	13,400,541	13,007,210	97%	13,313,046	99%	(87,495) B
Sheriff's Office Revenues	3,993,964	4,407,029	110%	4,607,630	4,195,268	91%	4,946,564	107%	338,934 C
LED #1 Property Tax Prior	330,000	288,862	88%	330,000	220,574	67%	330,000	100%	-
LED #2 Property Tax Prior	145,000	118,145	81%	145,000	91,142	63%	145,000	100%	-
LED #1 Interest	147,416	96,152	65%	89,119	221,920	249%	285,500	320%	196,381 C
LED #2 Interest	69,274	24,356	35%	22,716	56,945	251%	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	47,344,976	97%	49,328,721	101%	451,666

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Digital Forensics	-	-	-	808,610	592,446	73%	789,644	98%	18,966
Concealed Handgun Licenses	-	-	-	335,044	241,876	72%	326,804	98%	8,240
Rickard Ranch	-	-	-	264,871	141,470	53%	264,871	100%	-
Sheriff's Services	4,002,499	4,208,992	105%	5,863,885	3,757,911	64%	5,172,145	88%	691,740
Civil/Special Units	1,154,204	1,112,473	96%	1,168,300	849,639	73%	1,082,781	93%	85,519
Automotive/Communications	3,576,342	3,738,777	105%	4,005,888	2,536,913	63%	3,902,719	97%	103,169
Detective	3,029,130	3,013,632	99%	3,583,825	2,967,910	83%	3,941,343	110%	(357,518)
Patrol	14,015,461	13,440,565	96%	14,640,315	10,445,799	71%	14,696,309	100%	(55,994)
Records	1,025,023	735,218	72%	944,493	501,574	53%	693,695	73%	250,798
Adult Jail	21,033,697	18,807,184	89%	22,069,320	15,126,374	69%	21,662,166	98%	407,154 E
Court Security	444,617	431,758	97%	424,769	403,821	95%	538,116	127%	(113,347)
Emergency Services	789,912	543,303	69%	829,997	390,100	47%	642,989	77%	187,008
Special Services	1,775,588	2,053,196	116%	2,047,792	1,713,997	84%	2,429,126	119%	(381,334)
Training	1,626,207	1,786,439	110%	1,907,588	1,179,886	62%	1,901,401	100%	6,187
Other Law Enforcement	1,389,684	1,510,925	109%	820,836	683,412	83%	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	41,533,128	70%	59,075,830	99%	639,703

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	2,738,835	75%	3,651,787	100%	-
Transfer In - General Fund	121,950	121,950	100%	70,000	52,497	75%	70,000	100%	-
Transfers Out - Debt Service	(273,000)	(272,491)	100%	(273,200)	(65,089)	24%	(273,200)	100%	-
TOTAL TRANSFERS	3,500,737	3,501,246	100%	3,448,587	2,726,243	79%	3,448,587	100%	-

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	17,874,511	17,266,520	97%	14,414,541	15,162,285	105%	15,162,285	105%	747,744
Resources over Requirements	(9,214,615)	(5,605,481)	-	(10,838,478)	5,811,848	-	(9,747,109)	-	1,091,369
Net Transfers - In (Out)	3,500,737	3,501,246	100%	3,448,587	2,726,243	79%	3,448,587	100%	-
TOTAL FUND BALANCE	\$ 12,160,633	\$ 15,162,285	125%	\$ 7,024,650	\$ 23,700,376	337%	\$ 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 March 31, 2023 (unaudited)

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,641,302	16,634,837	94%	22,223,536	18,473,565	83%	19,259,801	87%	(2,963,735)
OHP Capitation	8,947,837	11,776,144	132%	12,882,624	9,959,640	77%	12,115,681	94%	(766,943)
State Miscellaneous	4,129,465	3,518,729	85%	8,901,719	6,160,271	69%	7,943,579	89%	(958,140)
OHP Fee for Service	3,627,151	4,032,343	111%	3,232,620	3,312,660	102%	5,002,172	155%	1,769,552
Federal Grants	4,303,483	4,090,251	95%	2,615,634	1,498,723	57%	2,551,727	98%	(63,907)
Local Grants	1,936,838	3,350,227	173%	2,332,031	2,077,473	89%	2,012,022	86%	(320,009)
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	1,202,335	97%	1,346,549	109%	108,050
Other	884,036	866,362	98%	1,169,317	1,761,026	151%	2,093,626	179%	924,309
State - Medicaid/Medicare	843,050	777,348	92%	807,530	856,673	106%	1,142,142	141%	334,612
Patient Fees	468,415	538,392	115%	615,644	491,209	80%	669,029	109%	53,385
Medicaid	1,014,100	750,524	74%	430,863	498,871	116%	665,321	154%	234,458
State - Medicare	172,200	194,470	113%	337,614	155,417	46%	206,477	61%	(131,137)
Vital Records	280,000	342,960	122%	300,000	246,242	82%	324,251	108%	24,251
Liquor Revenue	157,000	199,100	127%	177,574	97,070	55%	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	282,088	289%	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	47,379,049	82%	56,235,226	97%	(1,552,759)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	-	-	-	0%	-	0%
Personnel Services	43,994,358	39,393,426	90%	50,658,752	35,457,773	70%	47,582,300	94%	3,076,452
Materials and Services	14,721,284	12,243,043	83%	19,902,800	9,461,766	48%	16,439,155	83%	3,463,645
Capital Outlay	157,000	82,128	52%	457,575	327,179	72%	444,931	97%	12,644
TOTAL REQUIREMENTS	58,872,642	51,718,597	88%	71,019,127	45,246,718	64%	64,466,386	91%	6,552,741

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	5,909,168	5,909,168	100%	6,608,245	4,956,102	75%	5,435,840	82%
Transfers In- OHP Mental Health	-	-	-	1,473,586	368,382	25%	544,943	37%	(928,643)
Transfers In - TRT	444,417	444,417	100%	418,417	313,812	75%	418,417	100%	-
Transfers Out	(230,755)	(230,755)	100%	(492,306)	(431,898)	88%	(492,306)	100%	-
TOTAL TRANSFERS	6,122,830	6,122,830	100%	8,007,942	5,206,398	65%	5,906,894	74%	(2,101,048)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	10,033,946	10,689,975	107%	11,228,719	13,942,649	124%	13,942,649	124%
Resources over Requirements	(10,145,242)	(2,870,157)	-	(13,231,142)	2,132,331	-	(8,231,160)	-	4,999,982
Net Transfers - In (Out)	6,122,830	6,122,830	100%	8,007,942	5,206,398	65%	5,906,894	74%	(2,101,048)
TOTAL FUND BALANCE	\$ 6,011,534	\$ 13,942,649	232%	\$ 6,005,519	\$ 21,281,378	354%	\$ 11,618,382	193%	\$ 5,612,863



Budget to Actuals Report

Health Services - Admin - Fund 274

FY23 YTD March 31, 2023 (unaudited)

75.0%
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	421,394	93%	609,128	134%	154,723 A
State Grant	769,319	493,270	64%	379,180	341,655	90%	149,944	40%	(229,236) B
OHP Capitation	-	436,443		367,074	306,713	84%	367,074	100%	-
Other	9,200	12,146	132%	160,495	156,577	98%	162,949	102%	2,454
Interest on Investments	156,549	101,438	65%	97,750	282,088	289%	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	1,508,427	103%	1,670,045	114%	211,141

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,904,224	5,832,219	84%	6,738,820	4,422,049	66%	6,030,564	89%
Materials and Services	6,580,649	6,134,705	93%	7,010,683	4,951,668	71%	6,946,024	99%	64,659
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	3,843,266	152%	1,747,742	69%	772,915

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)	(172,971)	75%	(230,635)	100%	-
TOTAL TRANSFERS	(219,794)	(219,794)	100%	(149,864)	(152,781)	102%	(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)	457,318		(1,061,752)	(2,334,839)		(77,697)		984,056
Net Transfers - In (Out)	(219,794)	(219,794)		(149,864)	(152,781)		(230,635)		(80,771)
TOTAL FUND BALANCE	\$ 2,896,950	\$ 4,007,465	138%	\$ 2,672,716	\$ 1,519,845	57%	\$ 3,699,134	138%	\$1,026,418

- 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 March 31, 2023 (unaudited)

75.0%
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	13,754,183	88%	12,723,710	81%	(2,995,133)	A
OHP Capitation	8,947,837	11,339,701	127%	12,515,550	9,652,927	77%	11,748,607	94%	(766,943)	B
State Miscellaneous	1,934,643	1,712,171	89%	8,027,373	5,845,958	73%	7,264,424	90%	(762,949)	C
OHP Fee for Service	3,627,151	4,009,351	111%	3,214,360	3,290,720	102%	4,972,909	155%	1,758,549	B
Federal Grants	2,725,623	2,781,433	102%	2,017,169	1,005,729	50%	1,775,428	88%	(241,741)	
Local Grants	1,093,055	1,378,335	126%	1,475,139	1,190,920	81%	1,255,734	85%	(219,405)	E
Other	682,180	668,038	98%	719,670	541,482	75%	721,325	100%	1,655	
Patient Fees	372,115	431,526	116%	519,344	387,165	75%	516,300	99%	(3,044)	
Medicaid	1,014,100	750,524	74%	430,863	498,871	116%	665,321	154%	234,458	
State - Medicare	172,200	194,470	113%	337,614	155,417	46%	206,477	61%	(131,137)	
Liquor Revenue	157,000	199,100	127%	177,574	97,070	55%	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	36,610,620	81%	42,217,987	93%	(3,235,542)	

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	23,264,728	72%	30,833,691	95%	1,619,340	F
Materials and Services	4,882,963	3,690,305	76%	10,260,652	3,496,557	34%	6,764,062	66%	3,496,589	
Capital Outlay	80,000	54,752	68%	225,443	137,905	61%	216,855	96%	8,588	
TOTAL REQUIREMENTS	39,092,883	35,782,298	92%	51,204,258	30,987,626	61%	46,079,740	90%	5,124,518	

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	1,673,541	75%	1,227,695	55%	(1,003,744)	G
Transfers In- OHP Mental Health	-	-	-	1,392,815	348,192	25%	544,943	39%	(847,872)	H
Transfers Out	(10,961)	(10,961)	100%	(152,921)	(150,177)	98%	(152,921)	100%	-	
TOTAL TRANSFERS	2,267,126	2,267,126	100%	3,471,333	1,871,556	54%	1,619,717	47%	(1,851,616)	

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Beginning Fund Balance	3,612,014	3,870,664	107%	4,788,795	6,317,144	132%	6,317,144	132%	1,528,349	
Resources over Requirements	(4,019,448)	179,532	-	(5,750,729)	5,622,994	-	(3,861,753)	-	1,888,976	
Net Transfers - In (Out)	2,267,126	2,267,126	100%	3,471,333	1,871,556	54%	1,619,717	47%	(1,851,616)	
TOTAL FUND BALANCE	\$ 1,859,692	\$ 6,317,322	340%	\$ 2,509,399	\$ 13,811,694	550%	\$ 4,075,107	162%	\$1,565,708	

- 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** Vacancies in I/DD are estimated to result in lower State Miscellaneous revenue than budgeted. 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** Projected revenue is less than actuals received because the projection excludes unearned revenue.
- F** Personnel projections based on year to date vacancy savings and assume 10% moving forward.
- G** Estimating Behavioral Health will return approximately \$1M return of County General Funds in FY23.
- H** 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 March 31, 2023 (unaudited)

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,964,969	3,981,365	80%	6,125,513	4,377,727	71%	6,386,147	104%	260,634
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	1,202,335	97%	1,346,549	109%	108,050
State Miscellaneous	2,194,822	1,806,557	82%	874,346	314,313	36%	679,155	78%	(195,191)
Local Grants	843,783	1,971,892	234%	856,892	886,553	103%	756,288	88%	(100,604)
State - Medicaid/Medicare	843,050	777,348	92%	807,530	856,673	106%	1,142,142	141%	334,612
Vital Records	280,000	342,960	122%	300,000	246,242	82%	324,251	108%	24,251
Other	192,656	186,177	97%	289,152	1,062,966	368%	1,209,352	418%	920,200
Federal Grants	139,017	124,837	90%	144,060	71,600	50%	167,171	116%	23,111
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	104,044	108%	152,729	159%	56,429
OHP Fee for Service	-	22,993		18,260	21,940	120%	29,263	160%	11,003
TOTAL RESOURCES	10,793,250	10,651,270	99%	10,875,552	9,260,002	85%	12,347,194	114%	1,471,642

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	7,770,995	68%	10,718,045	93%	748,856
Materials and Services	3,257,672	2,418,033	74%	2,631,466	1,013,540	39%	2,729,069	104%	(97,603)
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	10,415,826	60%	16,638,904	96%	655,309

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,631,081	3,631,081	100%	4,376,806	3,282,561	75%	4,208,145	96%
Transfers In - TRT	444,417	444,417	100%	418,417	313,812	75%	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	3,487,623	74%	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)	(1,155,824)		(4,291,710)		2,126,951
Net Transfers - In (Out)	4,075,498	4,075,498		4,686,473	3,487,623		4,517,812		(168,661)
TOTAL FUND BALANCE	\$ 1,254,892	\$ 3,617,861	288%	\$ 823,404	\$ 5,949,839	723%	\$ 3,844,141	467%	\$3,020,737

- 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 March 31, 2023 (unaudited)

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	138,716	153,688	111%	153,445	114,178	74%	154,095	100%	650
Code Compliance	842,906	995,865	118%	1,171,592	707,555	60%	994,467	85%	(177,125) A
Building Safety	3,819,940	4,325,818	113%	4,821,160	3,123,962	65%	4,088,100	85%	(733,060) A
Electrical	914,750	979,129	107%	1,022,005	564,701	55%	772,505	76%	(249,500) A
Onsite Wastewater	1,056,678	983,462	93%	1,017,678	531,183	52%	705,573	69%	(312,105) A
Current Planning	1,980,521	2,223,570	112%	2,425,334	1,405,784	58%	1,933,184	80%	(492,150) A
Long Range Planning	826,806	880,902	107%	1,064,305	623,605	59%	864,478	81%	(199,827) A
TOTAL RESOURCES	9,580,316	10,542,434	110%	11,675,519	7,070,967	61%	9,512,402	81%	(2,163,117)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,137,795	2,960,981	94%	3,432,980	2,259,967	66%	3,035,185	88%
Code Compliance	617,012	618,343	100%	805,614	539,293	67%	722,886	90%	82,728 B
Building Safety	2,284,444	2,022,820	89%	2,538,721	1,395,012	55%	1,926,950	76%	611,771 B
Electrical	556,531	553,223	99%	641,837	397,985	62%	539,095	84%	102,742 B
Onsite Wastewater	765,935	643,079	84%	753,369	538,872	72%	732,669	97%	20,700
Current Planning	1,769,333	1,589,882	90%	2,062,044	1,128,717	55%	1,563,134	76%	498,910 B
Long Range Planning	847,839	575,615	68%	998,739	644,751	65%	911,439	91%	87,300
TOTAL REQUIREMENTS	9,978,889	8,963,943	90%	11,233,304	6,904,597	61%	9,431,358	84%	1,801,946

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	290,000	170,661	59%	160,000	100,555	63%	160,000	100%
Transfers In - CDD Electrical Reserve	-	-	-	-	85,000	-	107,631	-	107,631 D
Transfers Out	(99,360)	(99,360)	100%	(112,619)	(84,438)	75%	(112,619)	100%	-
Transfers Out - CDD Reserve	(461,262)	(1,230,508)	267%	(958,966)	(772,993)	81%	(907,241)	95%	51,725 E
TOTAL TRANSFERS	(270,622)	(1,159,207)	428%	(911,585)	(671,876)	74%	(752,229)	83%	159,356

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	166,370	-	81,044	-	(361,171)
Net Transfers - In (Out)	(270,622)	(1,159,207)	-	(911,585)	(671,876)	-	(752,229)	-	159,356
TOTAL FUND BALANCE	\$ 763,172	\$ 2,168,956	284%	\$ 1,627,134	\$ 1,663,451	102%	\$ 1,497,771	92%	(\$129,363)

- 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 March 31, 2023 (unaudited)

75.0%
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	15,298,702	79%	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	342,783	26%	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	345,267	81%	474,833	111%	48,833
Cities-Bend/Red/Sis/La Pine	560,000	155,269	28%	403,731	266,129	66%	399,488	99%	(4,243)
Miscellaneous	67,340	68,747	102%	77,610	54,186	70%	84,410	109%	6,800
Interest on Investments	59,109	55,083	93%	54,172	79,163	146%	103,110	190%	48,938 C
Mineral Lease Royalties	60,000	148,267	247%	50,000	20,429	41%	50,000	100%	-
State Miscellaneous	-	-	-	-	20,000	-	20,000	-	20,000
Assessment Payments (P&I)	3,460	16,052	464%	-	4,272	-	6,200	-	6,200 D
Revenue Not Assigned	-	-	-	-	-	-	792,322	-	792,322
TOTAL RESOURCES	22,629,649	24,768,506	109%	24,889,063	18,670,545	75%	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	5,323,517	68%	7,309,479	94%
Materials and Services	7,843,400	6,877,560	88%	8,246,700	3,760,924	46%	8,192,511	99%	54,189
Capital Outlay	264,500	141,754	54%	140,025	92,337	66%	137,109	98%	2,917
TOTAL REQUIREMENTS	15,024,128	13,771,124	92%	16,188,996	9,176,778	57%	15,639,098	97%	549,897

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,383,832	8,566,521	134%	5,892,967	7,806,356	132%	7,806,356	132%
Resources over Requirements	7,605,521	10,997,382	-	8,700,067	9,493,767	-	9,935,571	-	1,235,503
Net Transfers - In (Out)	(11,757,547)	(11,757,547)	-	(12,330,136)	(7,440,775)	-	(12,330,136)	-	-
TOTAL FUND BALANCE	\$ 2,231,806	\$ 7,806,356	350%	\$ 2,262,898	\$ 9,859,348	436%	\$ 5,411,791	239%	\$3,148,893

- 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 March 31, 2023 (unaudited)

75.0%
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	3,550,840	75%	4,734,453	100%	-
CJC Justice Reinvestment	781,597	892,038	114%	892,038	943,172	106%	943,171	106%	51,133 A
DOC Measure 57	255,545	244,606	96%	244,606	271,606	111%	271,606	111%	27,000 B
State Miscellaneous	138,000	96,068	70%	123,453	44,771	36%	100,000	81%	(23,453) C
Interfund- Sheriff	50,000	55,000	110%	50,000	37,500	75%	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) D
Interest on Investments	45,193	19,125	42%	18,151	47,149	260%	63,680	351%	45,529 E
Electronic Monitoring Fee	2,500	280	11%	500	607	121%	800	160%	300 F
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	4,895,742	80%	6,214,210	101%	80,192

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,379,503	4,864,354	90%	5,683,822	3,674,693	65%	4,852,339	85%
Materials and Services	1,700,412	1,528,224	90%	1,883,614	1,198,902	64%	1,809,942	96%	73,672 H
Capital Outlay	-	-	-	8,475	8,475	100%	42,063	496%	(33,588)
TOTAL REQUIREMENTS	7,079,915	6,392,578	90%	7,575,910	4,882,071	64%	6,704,344	88%	871,566

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	662,046	662,045	100%	536,369	402,264	75%	536,369	100%
Transfer to Vehicle Maint	(190,974)	(190,974)	100%	(69,277)	(51,957)	75%	(69,277)	100%	-
Transfers Out	-	-	-	(199,560)	(199,560)	100%	(199,560)	100%	-
TOTAL TRANSFERS	471,072	471,071	100%	267,532	150,747	56%	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)	13,671	-	(490,133)	-	951,759
Net Transfers - In (Out)	471,072	471,071	-	267,532	150,747	-	267,532	-	-
TOTAL FUND BALANCE	\$ 1,971,182	\$ 3,238,905	164%	\$ 1,925,640	\$ 3,403,323	177%	\$ 3,016,303	157%	\$1,090,663

- 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 March 31, 2023 (unaudited)

75.0%
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%	267,106	15%	(1,551,394) A
Interest on Investments	279,729	124,832	45%	124,563	243,885	196%	323,870	260%	199,307 B
TOTAL RESOURCES	2,471,190	1,124,832	46%	1,943,063	243,885	13%	590,976	30%	(1,352,087)

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	109,870	109,870	100%	127,640	95,730	75%	127,640	100%	-
Capital Outlay	29,612,821	7,996,247	27%	28,259,526	13,943,200	49%	22,785,981	81%	5,473,545
TOTAL REQUIREMENTS	29,722,691	8,106,117	27%	28,387,166	14,038,930	49%	22,913,621	81%	5,473,545

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

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	20,374,044	23,533,004	116%	24,548,274	27,223,832	111%	27,223,832	111%	2,675,558
Resources over Requirements	(27,251,501)	(6,981,285)		(26,444,103)	(13,795,046)		(22,322,645)		4,121,458
Net Transfers - In (Out)	12,193,917	10,672,113		14,230,313	4,889,361		14,131,212		(99,101)
TOTAL FUND BALANCE	\$ 5,316,460	\$ 27,223,832	512%	\$ 12,334,484	\$ 18,318,147	149%	\$ 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 March 31, 2023 (unaudited)

75.0%
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%	\$ 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	793,061	19%	4,017,815	94%	247,401
Transportation System Plan Update	108,510	86,081	79%	-	39,948		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	461,836	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	140,376	18%	306,153	39%	478,847
Wilcox Ave Bridge #2171-03 Replacement	100,000	-	0%	160,000	-	0%	-	0%	160,000
US 20: Tumalo Multi-Use Path Crossing	1,250,000	1,200,000	96%	-	-		-		-
Highway Warning Systems 2021	-	69,536		-	-		-		-
Tumalo Wastewater Feasibility Study	-	219		-	-		-		-
Paving Tumalo Rd/Deschutes Mkt Rd	-	1,640		246,000	32,693	13%	32,693	13%	213,308
Slurry Seal 2022	-	1,148		-	337,183		337,183		(337,183)
Paving of Rosland Rd: US 20 to Draf	-	-		380,000	-	0%	393,000	103%	(13,000)
Intersection Safety Improvements	-	-		150,000	-	0%	-	0%	150,000
Hamehook Rd Bridge #16181 Rehabilitation	-	-		96,500	-	0%	40,000	41%	56,500
NW Lower Bridge Way: 43rd St to Holmes Rd	-	-		100,000	155	0%	60,000	60%	40,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		815,000	-	0%	815,000	100%	-
Slurry Seal 2023	-	-		300,000	-	0%	300,000	100%	-
Terrebonne Wastewater System Phase 1	-	-		1,000,000	-	0%	-	0%	1,000,000 B
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	-	-		100,000	-	0%	35,000	35%	65,000
Local Road Pavement Preservation	-	-		200,000	-	0%	-	0%	200,000 C
Paving Butler Market - Hamehook to Powell Butte	-	-		-	-		1,000,000		-
Old Bend Rdm Hwy - US 20 to Tumalo	-	-		-	-		500,000		-
FY 22 Guardrail Improvements	100,000	114,378	114%	-	-		-		-
FY 23 Guardrail Improvements	-	-		150,000	-	0%	75,000	50%	75,000
Redmond District Local Roads	500,000	-	0%	-	-		-		- C
Bend District Local Roads	500,000	-	0%	-	-		-		- C
Sidewalk Ramp Improvements	75,000	156,557	209%	50,000	182,670	365%	182,670	365%	(132,670)
Signage Improvements	100,000	1,843	2%	-	97,156		97,156		(97,156)
TOTAL CAPITAL OUTLAY	\$ 29,612,821	\$ 7,996,247	27%	\$ 28,259,526	13,943,053	49%	\$ 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 March 31, 2023 (unaudited)

75.0%
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	4,476,385	62%	7,000,000	97%	(210,000) A
Private Disposal Fees	2,827,000	3,191,189	113%	3,337,000	2,118,101	63%	3,020,000	91%	(317,000) A
Commercial Disp. Fee	2,686,000	3,075,123	114%	3,234,000	2,191,562	68%	2,900,000	90%	(334,000) A
Franchise 3% Fees	290,000	337,878	117%	305,000	294,828	97%	350,000	115%	45,000 B
Yard Debris	300,000	268,060	89%	290,000	197,142	68%	290,000	100%	- C
Miscellaneous	55,000	88,470	161%	70,000	102,343	146%	140,000	200%	70,000 D
Interest on Investments	41,599	27,916	67%	30,498	27,353	90%	36,000	118%	5,502 E
Special Waste	15,000	37,718	251%	15,000	61,183	408%	70,000	467%	55,000 F
Recyclables	12,000	12,980	108%	12,000	5,554	46%	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	9,474,452	65%	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	2,209,930	67%	3,186,927	97%
Materials and Services	5,651,103	5,192,786	92%	6,473,358	3,556,529	55%	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	6,657,274	57%	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)	(3,050,467)	58%	(3,453,962)	65%
TOTAL TRANSFERS	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,050,467)	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	2,817,178		2,804,977		56,150
Net Transfers - In (Out)	(6,029,323)	(6,029,323)		(5,299,665)	(3,050,467)		(3,453,962)		1,845,703
TOTAL FUND BALANCE	\$ 583,520	\$ 3,066,662	526%	\$ 556,359	\$ 2,833,373	509%	\$ 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. Franchise disposal fee payments of \$789K were not received from Republic Services (Bend Garbage, High Country, Wilderness) by closing.
- B** Annual fees due April 15, 2023; received year-to-date monthly installments from Republic and the annual payment from Cascade Disposal
- C** Revenue is seasonal with higher utilization in summer months
- D** Proceeds from cell 9 rock excavation have positively impacted miscellaneous revenue
- E** Investment Income projected to come in higher than budget
- F** Revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. gas station remediation)
- G** Recycling material values have dropped
- H** Projecting to spend less than anticipated due to the timing of services (waste characterization study, mulch grinding, etc.), adding Site Attendants versus using temporary labor, environmental and general repair and maintenance costs.
- I** 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 March 31, 2023 (unaudited)

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	578,000	786,724	136%	745,759	605,611	81%	808,000	108%	62,241
Food & Beverage	513,500	792,639	154%	415,000	706,788	170%	934,000	225%	519,000
Rights & Signage	105,000	38,192	36%	105,000	67,584	64%	109,000	104%	4,000
Storage	77,500	46,525	60%	65,000	35,706	55%	46,000	71%	(19,000)
Horse Stall Rental	71,500	66,636	93%	49,000	44,625	91%	110,000	224%	61,000
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	11,581	222%	15,630	299%	10,409
Miscellaneous	250	2,032	813%	3,554	3,222	91%	4,155	117%	601
Interfund Payment	30,000	30,000	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,395,724	1,779,723	128%	1,408,534	1,478,592	105%	2,049,785	146%	641,251

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,118,980	1,129,821	101%	1,256,902	910,347	72%	1,177,175	94%
Personnel Services - F&B	181,593	200,062	110%	170,247	65,305	38%	107,867	63%	62,380
Materials and Services	818,804	852,050	104%	965,684	799,302	83%	1,073,000	111%	(107,316)
Materials and Services - F&B	282,500	342,748	121%	273,950	420,389	153%	489,000	178%	(215,050)
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	2,252,392	81%	2,948,313	107%	(180,259)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,093,513	1,049,581	96%	1,101,342	826,002	75%	1,054,254	96%
Transfers In - Park Fund	30,000	30,000	100%	30,000	22,500	75%	30,000	100%	-
Transfers In - County Fair	150,000	150,000	100%	-	-	-	-	-	-
Transfers Out	(310,777)	(310,777)	100%	(427,215)	(320,409)	75%	(427,215)	100%	-
TOTAL TRANSFERS	962,736	918,804	95%	704,127	528,093	75%	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)	(773,801)	-	(898,528)	-	460,992
Net Transfers - In (Out)	962,736	918,804	-	704,127	528,093	-	657,039	-	(47,088)
TOTAL FUND BALANCE	\$ 604,256	\$ 995,519	165%	\$ 315,960	\$ 749,812	237%	\$ 754,031	239%	\$438,071

- 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 March 31, 2023 (unaudited)

75.0%
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	10,128	373%	14,190	523%	11,477 ^A
TOTAL RESOURCES	1,560,500	1,922,671	123%	1,849,380	2,366,929	128%	2,379,297	129%	529,917

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	155,959	36,681	24%	169,445	139,999	83%	182,360	108%
Materials and Services	1,312,172	1,316,102	100%	1,682,585	1,811,727	108%	1,877,585	112%	(195,000)
TOTAL REQUIREMENTS	1,468,131	1,352,783	92%	1,852,030	1,951,726	105%	2,059,945	111%	(207,915)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	56,250	75%	75,000	100%
Transfer Out - Fair & Expo	(150,000)	(150,000)	100%	-	-		-		-
Transfers Out	-	-		(231,706)	(173,772)	75%	(231,706)	100%	-
TOTAL TRANSFERS	(75,000)	(75,000)	100%	(156,706)	(117,522)	75%	(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)	415,203		319,352		322,002
Net Transfers - In (Out)	(75,000)	(75,000)		(156,706)	(117,522)		(156,706)		-
TOTAL FUND BALANCE	\$ 17,369	\$ 385,854	999%	\$ 225,358	\$ 683,535	303%	\$ 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	-	64,825
TOTAL FAIR REVENUES	\$ 2,298,566	\$ -	\$ 2,199,775
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	5,794	4,094	13,094
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 2,357,526	\$ 4,094	\$ 2,266,036
REQUIREMENTS			
Personnel	102,763	46,151	152,153
Materials & Services	1,722,703	41,353	1,962,476
TOTAL REQUIREMENTS	\$ 1,825,466	\$ 87,504	\$ 2,114,629
TRANSFERS			
Transfer In - TRT 1%	68,750	18,750	62,500
Transfer Out - F&E Reserve	(96,540)	(57,924)	(193,080)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (27,790)	\$ (39,174)	\$ (130,580)
Net Fair	\$ 504,270	\$ (122,584)	\$ 20,827
Beginning Fund Balance on Jan 1	\$ 448,151	\$ 952,421	\$ 952,421
Ending Balance	\$ 952,421	\$ 829,837	\$ 973,248



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY23 YTD March 31, 2023 (unaudited)

75.0%
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	27,787	375%	37,140	501%	29,726
Local Government Payments	-	-		-	100,000		277,777		277,777
TOTAL RESOURCES	8,544	8,012	94%	7,414	127,787	999%	314,917	999%	307,503

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	180,000	8,564	5%	220,000	52,104	24%	220,000	100%
Capital Outlay	388,000	(894)	0%	650,000	150,000	23%	650,000	100%	-
TOTAL REQUIREMENTS	568,000	7,670	1%	870,000	202,104	23%	870,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	498,901	479,502	96%	501,683	376,254	75%	481,504	96%
Transfers In - Fair & Expo	300,000	300,000	100%	416,437	312,327	75%	416,437	100%	-
Transfers In - Annual County Fair	-	-		231,706	173,772	75%	231,706	100%	-
TOTAL TRANSFERS	798,901	779,502	98%	1,149,827	862,353	75%	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)	(74,317)		(555,083)		307,503
Net Transfers - In (Out)	798,901	779,502		1,149,827	862,353		1,129,648		(20,179)
TOTAL FUND BALANCE	\$ 1,341,108	\$ 1,809,440	135%	\$ 1,587,183	\$ 2,597,476	164%	\$ 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 higher than budget due to increased Room Tax revenue



Budget to Actuals Report

RV Park - Fund 618

FY23 YTD March 31, 2023 (unaudited)

75.0%
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	379,876	63%	485,212	80%	(119,788) A
Cancellation Fees	-	15,725		14,000	5,838	42%	13,466	96%	(534)
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	3,911	93%	5,061	121%	861
Miscellaneous	2,500	3,731	149%	3,750	1,665	44%	2,522	67%	(1,228)
Vending Machines	2,500	1,021	41%	1,750	1,012	58%	1,500	86%	(250)
Interest on Investments	2,024	578	29%	552	1,992	361%	2,740	496%	2,188 C
TOTAL RESOURCES	517,524	584,713	113%	642,252	404,542	63%	521,501	81%	(120,751)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	19,456	1,643	8%	111,153	56,609	51%	84,397	76%
Materials and Services	310,805	242,863	78%	259,755	142,996	55%	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	365,138	61%	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	14,994	75%	20,000	100%	-
Transfer Out - RV Reserve	(132,042)	(132,042)	100%	(261,566)	(196,173)	75%	(261,566)	100%	-
TOTAL TRANSFERS	47,958	47,958	100%	(81,566)	(21,179)	26%	(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	39,404		15,614		(32,457)
Net Transfers - In (Out)	47,958	47,958		(81,566)	(21,179)		(81,566)		-
TOTAL FUND BALANCE	\$ 13,294	\$ 166,536	999%	\$ 82,920	\$ 184,762	223%	\$ 100,584	121%	\$17,664

- 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 March 31, 2023 (unaudited)

75.0%
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	15,566	247%	20,850	331%	14,552
TOTAL RESOURCES	7,546	6,354	84%	6,298	15,566	247%	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	196,173	75%	261,566	100%	(184)
TOTAL TRANSFERS	132,042	132,042	100%	261,750	196,173	75%	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)	10,034		(79,150)		14,552
Net Transfers - In (Out)	132,042	132,042		261,750	196,173		261,566		(184)
TOTAL FUND BALANCE	\$ 824,054	\$ 1,191,937	145%	\$ 1,340,766	\$ 1,398,144	104%	\$ 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 March 31, 2023 (unaudited)

75.0%
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	919,515	74%	1,234,761	100%	-
General Liability	944,278	940,773	100%	892,681	669,511	75%	892,681	100%	-
Unemployment	323,572	334,147	103%	430,179	334,616	78%	430,179	100%	A
Property Damage	393,546	409,593	104%	419,566	314,675	75%	419,566	100%	-
Vehicle	227,700	227,700	100%	248,764	186,573	75%	248,764	100%	-
Interest on Investments	101,111	50,142	50%	49,346	108,573	220%	145,570	295%	96,224 B
Claims Reimbursement	25,000	1,280,876	999%	25,000	6,476	26%	15,000	60%	(10,000)
Skid Car Training	10,000	-	0%	10,000	(144)	-1%	2,000	20%	(8,000) C
Process Fee- Events/ Parades	1,000	1,485	149%	1,000	765	77%	1,000	100%	-
Miscellaneous	-	180		180	-	0%	180	100%	-
TOTAL RESOURCES	3,146,973	4,409,440	140%	3,311,477	2,540,558	77%	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	397,037	13%	1,500,000	50%
Workers' Compensation	1,580,000	953,365	60%	1,580,000	1,112,741	70%	2,000,000	127%	(420,000) E
Insurance Administration	547,047	491,393	90%	607,558	433,199	71%	620,833	102%	(13,275)
Property Damage	300,245	604,926	201%	300,248	100,564	33%	200,000	67%	100,248 F
Vehicle	200,000	137,356	69%	200,000	165,781	83%	200,000	100%	- E
Unemployment	200,000	89,053	45%	200,000	-	0%	200,000	100%	-
TOTAL REQUIREMENTS	6,427,292	4,982,451	78%	5,887,806	2,209,323	38%	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)	(2,619)	75%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(2,619)	75%	(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)	331,235		(1,331,132)		1,245,197
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(2,619)		(3,500)		-
TOTAL FUND BALANCE	\$ 5,045,296	\$ 8,944,938	177%	\$ 5,107,351	\$ 9,273,554	182%	\$ 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 March 31, 2023 (unaudited)

75.0%
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	14,793,951	74%	19,913,842	100%	5,621
COIC Premiums	1,589,000	1,255,305	79%	1,547,778	1,331,210	86%	1,768,795	114%	221,017
Employee Co-Pay	1,200,000	1,238,034	103%	1,282,015	932,594	73%	1,247,416	97%	(34,599)
Retiree / COBRA Premiums	1,060,000	1,438,217	136%	595,000	616,584	104%	988,174	166%	393,174
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	138,755	145%	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	18,202,930	77%	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	14,971,689	69%	24,890,813	115%
Deschutes On-Site Pharmacy	2,970,575	3,381,197	114%	3,779,608	1,961,425	52%	3,781,941	100%	(2,333)
Deschutes On-Site Clinic	1,141,829	1,190,855	104%	1,212,497	611,900	50%	1,254,180	103%	(41,683)
Wellness	171,142	138,211	81%	179,549	91,083	51%	170,539	95%	9,010
TOTAL REQUIREMENTS	29,424,393	29,294,027	100%	26,769,217	17,636,097	66%	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)	566,833		(5,552,078)		(2,441,561)
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 8,375,402	\$ 11,304,191	135%	\$ 8,815,139	\$ 11,871,024	135%	\$ 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 March 31, 2023 (unaudited)

75.0%
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	10,183,517	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	35,120	23%	153,292	100%	-	
User Fee	233,576	140,986	60%	140,445	72,183	51%	140,445	100%	-	
Data Network Reimbursement	162,000	244,799	151%	120,874	154,886	128%	165,985	137%	45,111	
Property Taxes - Prior Yr	115,000	92,601	81%	80,000	72,295	90%	80,000	100%	-	
Interest on Investments	96,867	69,988	72%	67,515	176,680	262%	235,120	348%	167,605	E
Property Taxes - Jefferson Co.	38,344	37,525	98%	39,497	37,112	94%	39,497	100%	-	
Miscellaneous	18,658	45,553	244%	25,000	26,621	106%	32,822	131%	7,822	
TOTAL RESOURCES	12,019,306	12,896,533	107%	13,744,678	12,530,863	91%	13,990,660	102%	245,982	

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Expenditures	-	-	-	64,754	-	0%	-	0%	64,754	
Personnel Services	8,005,795	7,462,327	93%	8,606,196	5,699,635	66%	7,479,619	87%	1,126,577	F
Materials and Services	3,582,212	2,915,749	81%	4,088,201	2,547,737	62%	4,088,201	100%	-	
Capital Outlay	2,975,000	518,824	17%	4,950,346	1,404,070	28%	5,075,000	103%	(124,654)	
TOTAL REQUIREMENTS	14,563,007	10,896,900	75%	17,709,497	9,651,442	54%	16,642,820	94%	1,066,677	

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

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Beginning Fund Balance	11,850,783	10,709,072	90%	12,950,799	12,708,705	98%	12,708,705	98%	(242,094)	
Resources over Requirements	(2,543,701)	1,999,633		(3,964,819)	2,879,421		(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	\$ 15,528,226	174%	\$ 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%