



**MEMORANDUM**

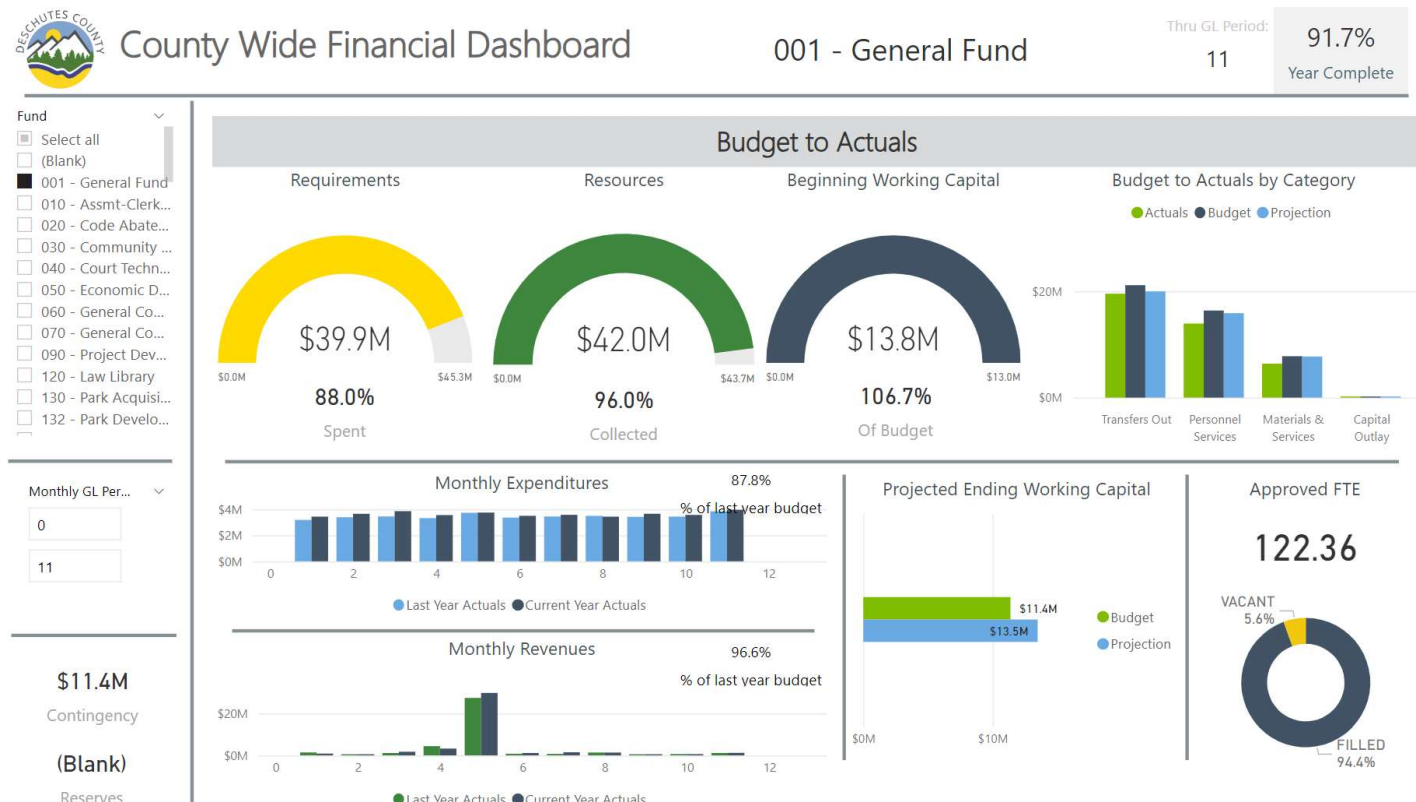
**DATE:** June 21, 2023  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer  
**SUBJECT:** Finance Report for May 2023

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

**Budget to Actuals Report**

General Fund

- *Revenue* YTD in the General Fund is \$42.0M or 96.0% of budget. By comparison, last year revenue YTD was \$39.4M and 96.6% of budget.
- *Expenses* YTD are \$39.9M and 88.0% of budget. By comparison, last year expenses YTD were \$38.0M and 87.7% of budget.
- *Beginning Fund Balance* is \$13.8M or 106.7% of the budgeted \$12.9M beginning fund balance.



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County’s major funds with actual revenue and expense data compared to budget through May 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	32.26	32.63		
	Unfilled	2.00	4.26	3.26	4.26	4.26	2.00	3.00	3.00	3.00	3.00	2.63		8.94%
Clerk	Filled	9.48	9.48	10.48	10.48	10.48	10.48	10.48	9.48	9.48	10.48	9.48		
	Unfilled	1.00	1.00	-	-	-	-	-	1.00	1.00	-	1.00		4.34%
BOPTA	Filled	0.52	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	59.00		
	Unfilled	3.20	2.20	1.40	0.40	0.40	1.30	2.80	2.80	3.60	2.60	2.60		3.46%
Tax	Filled	5.50	5.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	5.50	5.50		
	Unfilled	1.00	1.00	-	-	-	-	-	-	-	1.00	1.00		5.59%
Veterans'	Filled	5.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00		
	Unfilled	-	-	-	1.00	1.00	1.00	-	-	-	-	-		5.45%
Property Mgmt	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00		
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-		27.27%
Total General Fund	Filled	113.16	111.90	115.70	115.70	115.70	116.56	115.06	114.56	113.76	115.76	115.13	-	
	Unfilled	8.20	9.46	5.66	6.66	6.66	5.30	6.80	7.80	8.60	6.60	7.23	-	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	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	44.00		
	Unfilled	2.70	2.70	2.00	3.00	3.00	2.00	2.00	2.00	2.00	4.00	5.00		5.73%
Sheriff	Filled	218.25	232.25	230.25	230.25	231.75	229.75	228.75	235.75	233.75	232.25	231.25		
	Unfilled	44.75	30.75	32.75	32.75	31.25	33.25	36.25	29.25	31.25	32.75	33.75		12.70%
Houseless Effort	Filled	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00		
	Unfilled	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-		50.00%
Health Svcs	Filled	355.80	357.50	368.30	371.30	374.55	380.20	380.10	383.30	383.95	376.10	375.30		
	Unfilled	49.55	47.85	48.25	46.25	44.25	39.60	39.70	38.50	37.85	44.70	45.50		10.50%
CDD	Filled	59.80	58.80	59.80	58.80	59.80	57.80	57.80	58.80	58.80	57.80	56.80		
	Unfilled	12.20	13.20	12.20	13.20	12.20	14.20	6.20	5.20	5.20	6.20	7.20		14.26%
Road	Filled	55.00	55.00	58.00	57.00	58.00	58.00	57.00	57.00	58.00	56.00	57.00		
	Unfilled	6.00	6.00	3.00	4.00	3.00	3.00	4.00	4.00	3.00	5.00	4.00		6.71%
Adult P&P	Filled	35.55	35.55	35.85	34.85	34.85	34.85	34.85	33.85	33.75	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	6.00		14.48%
Solid Waste	Filled	27.00	26.00	28.00	26.00	27.00	28.00	27.00	28.00	30.00	30.00	30.00		
	Unfilled	3.00	4.00	2.00	4.00	3.00	2.00	3.00	2.00	-	-	-		6.97%
Victims Assistance	Filled	8.00	8.00	8.00	8.50	8.50	8.50	7.50	7.50	7.50	7.50	8.00		
	Unfilled	-	-	-	-	-	-	1.00	2.00	2.00	2.00	1.50		8.85%
GIS Dedicated	Filled	2.30	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	11.75		
	Unfilled	3.75	3.75	3.75	2.75	2.75	2.75	2.75	1.75	1.75	1.75	1.75		19.70%
Natural Resource	Filled	1.00	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
	Unfilled	1.00	2.00	2.00	2.00	-	-	-	-	-	-	-		31.82%
ISF - Facilities	Filled	20.75	21.75	20.75	21.75	21.75	19.75	19.75	21.75	23.75	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	1.25		13.00%
ISF - Admin	Filled	8.75	8.75	9.75	10.75	10.75	10.75	9.75	9.75	9.75	9.75	9.75		
	Unfilled	2.00	2.00	1.00	-	-	-	-	-	-	-	-		4.42%
ISF - BOCC	Filled	3.00	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	12.00		
	Unfilled	1.00	3.00	1.00	1.00	1.00	-	-	-	-	-	-		5.51%
ISF - Legal	Filled	7.00	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	8.80		
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.20		10.18%
ISF - IT	Filled	16.70	16.70	16.70	16.70	16.70	15.70	15.70	16.70	15.70	15.70	15.70		
	Unfilled	-	-	-	-	-	1.00	1.00	-	1.00	1.00	1.00		2.72%
ISF - Risk	Filled	2.25	2.25	2.25	2.25	2.25	2.25	3.25	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	51.10		
	Unfilled	8.00	9.00	10.43	9.43	8.43	7.91	9.91	7.91	7.91	7.91	8.91		14.50%
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	1,108.23	-	
	Unfilled	154.70	145.26	135.29	136.29	126.79	124.26	125.86	112.66	109.81	120.16	124.29	-	
	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	1,232.51	-	
	% Unfilled	12.68%	11.91%	10.99%	11.05%	10.27%	10.05%	10.23%	9.13%	8.90%	9.75%	10.08%		10.46%

A No FTE changes



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	40,504,168	40,047,506	99%	43,472,708	41,743,351	96%	42,971,725	99%
030 - Juvenile	901,143	1,007,843	112%	1,010,203	908,519	90%	1,088,437	108%
160/170 - TRT	12,578,435	13,029,089	104%	13,631,282	11,990,520	88%	12,601,361	92%
200 - American Rescue Fund	19,000,000	14,281,402	75%	105,186	26,776,058	999%	26,802,669	999%
220 - Justice Court	550,832	494,676	90%	525,032	474,817	90%	525,510	100%
255 - Sheriff's Office	44,947,745	45,776,980	102%	48,877,055	49,831,264	102%	49,547,669	101%
274 - Health Services	48,727,400	48,848,440	100%	57,787,985	56,000,646	97%	56,008,326	97%
295 - CDD	9,580,316	10,542,434	110%	11,675,519	8,465,231	73%	9,306,102	80%
325 - Road	22,629,649	24,768,506	109%	24,889,063	22,299,568	90%	25,487,963	102%
355 - Adult P&P	5,840,250	6,178,356	106%	6,134,018	6,171,088	101%	6,240,881	102%
465 - Road CIP	2,471,190	1,124,832	46%	1,943,063	324,244	17%	629,236	32%
610 - Solid Waste	13,350,600	13,930,834	104%	14,503,499	12,549,197	87%	14,109,101	97%
615 - Fair & Expo	1,395,724	1,779,723	128%	1,408,534	2,061,168	146%	2,139,993	152%
616 - Annual County Fair	1,560,500	1,922,671	123%	1,849,380	2,365,207	128%	2,379,157	129%
617 - Fair & Expo Capital Reserve	8,544	8,012	94%	7,414	237,709	999%	320,357	999%
618 - RV Park	517,524	584,713	113%	642,252	502,640	78%	517,040	81%
619 - RV Park Reserve	7,546	6,354	84%	6,298	20,678	328%	23,220	369%
670 - Risk Management	3,146,973	4,409,440	140%	3,311,477	3,052,983	92%	3,408,701	103%
675 - Health Benefits	23,027,177	25,070,639	109%	23,658,700	22,450,240	95%	24,607,261	104%
705 - 911	12,019,306	12,896,533	107%	13,744,678	13,529,168	98%	14,099,498	103%
999 - Other	50,071,869	34,055,652	68%	58,702,131	55,049,175	94%	58,724,745	100%
<b>TOTAL RESOURCES</b>	<b>312,836,891</b>	<b>300,764,634</b>	<b>96%</b>	<b>327,885,478</b>	<b>336,803,469</b>	<b>103%</b>	<b>351,538,954</b>	<b>107%</b>

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	20,336,596	84%	23,644,100	98%
030 - Juvenile	7,496,355	6,674,328	89%	7,928,538	6,611,412	83%	7,567,055	95%
160/170 - TRT	4,010,388	3,826,539	95%	13,113,218	11,111,298	85%	11,785,337	90%
200 - American Rescue Fund	38,000,000	14,187,441	37%	23,129,361	13,970,017	60%	14,413,965	62%
220 - Justice Court	736,142	690,802	94%	731,183	667,248	91%	756,088	103%



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD May 31, 2023 (unaudited)

**91.7%**

Year Complete

<b>255 - Sheriff's Office</b>	54,162,360	51,382,461	95%	59,715,533	51,099,645	86%	59,463,047	100%
<b>274 - Health Services</b>	58,872,642	51,718,597	88%	70,979,127	55,568,611	78%	64,810,799	91%
<b>295 - CDD</b>	9,978,889	8,963,943	90%	11,233,304	8,434,678	75%	9,520,751	85%
<b>325 - Road</b>	15,024,128	13,771,124	92%	16,188,996	11,519,900	71%	15,572,519	96%
<b>355 - Adult P&amp;P</b>	7,079,915	6,392,578	90%	7,575,910	6,033,442	80%	6,877,908	91%
<b>465 - Road CIP</b>	29,722,691	8,106,117	27%	28,387,166	15,094,083	53%	22,913,621	81%
<b>610 - Solid Waste</b>	9,709,991	8,792,122	91%	11,754,672	8,625,756	73%	10,895,575	93%
<b>615 - Fair &amp; Expo</b>	2,504,877	2,626,480	105%	2,768,054	2,954,480	107%	3,260,145	118%
<b>616 - Annual County Fair</b>	1,468,131	1,352,783	92%	1,852,030	2,011,562	109%	2,056,931	111%
<b>617 - Fair &amp; Expo Capital Reserve</b>	568,000	7,670	1%	870,000	262,341	30%	870,000	100%
<b>618 - RV Park</b>	552,188	466,135	84%	594,181	409,657	69%	504,209	85%
<b>619 - RV Park Reserve</b>	100,000	885	1%	100,000	5,532	6%	6,000	6%
<b>670 - Risk Management</b>	6,427,292	4,982,451	78%	5,887,806	2,596,000	44%	4,108,090	70%
<b>675 - Health Benefits</b>	29,424,393	29,294,027	100%	26,769,217	25,581,951	96%	31,285,967	117%
<b>705 - 911</b>	14,563,007	10,896,900	75%	17,709,497	12,122,475	68%	17,078,981	96%
<b>999 - Other</b>	86,872,890	41,149,853	47%	107,944,843	52,821,877	49%	97,607,097	90%
<b>TOTAL REQUIREMENTS</b>	<b>398,573,088</b>	<b>284,666,484</b>	<b>71%</b>	<b>439,435,009</b>	<b>307,838,562</b>	<b>70%</b>	<b>404,998,185</b>	<b>92%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(21,952,604)	(21,807,006)	99%	(20,871,416)	(19,297,426)	92%	(19,698,572)	94%
030 - Juvenile	6,223,387	6,223,387	100%	6,452,997	5,915,239	92%	6,452,997	100%
160/170 - TRT	(6,024,574)	(5,916,413)	98%	(6,031,446)	(5,528,787)	92%	(5,894,161)	98%
220 - Justice Court	240,956	196,126	81%	263,217	241,274	92%	263,217	100%
255 - Sheriff's Office	3,500,737	3,501,246	100%	3,448,587	3,138,950	91%	3,448,587	100%
274 - Health Services	6,122,830	6,122,830	100%	8,007,942	6,337,226	79%	6,143,585	77%
295 - CDD	(270,622)	(1,159,207)	428%	(911,585)	(766,647)	84%	(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	228,593	85%	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)	(3,052,793)	58%	(3,453,962)	65%
615 - Fair & Expo	962,736	918,804	95%	704,127	645,447	92%	608,026	86%
616 - Annual County Fair	(75,000)	(75,000)	100%	(156,706)	(143,638)	92%	(156,706)	100%
617 - Fair & Expo Capital Reserve	798,901	779,502	98%	1,149,827	1,053,987	92%	1,108,643	96%
618 - RV Park	47,958	47,958	100%	(81,566)	(61,441)	75%	(81,566)	100%
619 - RV Park Reserve	132,042	132,042	100%	261,750	239,767	92%	261,566	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(3,201)	91%	(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	13,595,265	134%	9,814,717	97%
<b>TOTAL TRANSFERS</b>	<b>91</b>	<b>-</b>	<b>0</b>	<b>(800,255)</b>	<b>(69,500)</b>	<b>0</b>	<b>-</b>	<b>0%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

ENDING FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	10,723,375	13,847,828	129%	11,374,637	15,957,157	13,476,881	118%
030 - Juvenile	596,681	1,522,125	255%	634,663	1,734,472	1,496,504	236%
160/170 - TRT	8,433,816	9,475,532	112%	4,000,000	4,825,967	4,397,395	110%
200 - American Rescue Fund	-	108,098	999%	-	12,914,139	12,496,803	999%
220 - Justice Court	55,646	-	0%	57,066	48,843	32,639	57%
255 - Sheriff's Office	12,160,633	15,162,285	125%	7,024,650	17,032,853	8,695,494	124%
274 - Health Services	6,011,534	13,942,649	232%	6,045,519	20,711,909	11,283,761	187%
295 - CDD	763,172	2,168,956	284%	1,627,134	1,432,862	1,132,728	70%
325 - Road	2,231,806	7,806,356	350%	2,262,898	6,255,888	5,391,665	238%
355 - Adult P&P	1,971,182	3,238,905	164%	1,925,640	3,605,144	2,869,410	149%
465 - Road CIP	5,316,460	27,223,832	512%	12,334,484	22,232,713	19,070,659	155%
610 - Solid Waste	583,520	3,066,662	526%	556,359	3,937,310	2,826,226	508%
615 - Fair & Expo	604,256	995,519	165%	315,960	747,654	483,394	153%
616 - Annual County Fair	17,369	385,854	999%	225,358	595,861	551,374	245%
617 - Fair & Expo Capital Reserve	1,341,108	1,809,440	135%	1,587,183	2,838,795	2,368,440	149%
618 - RV Park	13,294	166,536	999%	82,920	198,078	97,801	118%
619 - RV Park Reserve	824,054	1,191,937	145%	1,340,766	1,446,849	1,470,723	110%
670 - Risk Management	5,045,296	8,944,938	177%	5,107,351	9,398,720	8,242,049	161%
675 - Health Benefits	8,375,402	11,304,191	135%	8,815,139	8,172,480	4,625,484	52%
705 - 911	9,307,082	12,708,705	137%	8,926,080	14,055,498	9,669,322	108%
999 - Other	55,322,038	95,096,396	172%	56,636,539	114,459,367	69,878,503	123%
<b>TOTAL FUND BALANCE</b>	<b>129,697,724</b>	<b>230,166,744</b>	<b>177%</b>	<b>130,880,346</b>	<b>262,602,560</b>	<b>180,557,254</b>	<b>138%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Property Taxes - Current	32,410,716	32,791,880	101%	34,467,173	34,511,573	100%	34,538,000	100%	70,827	A
Property Taxes - Prior	460,000	337,612	73%	301,000	306,113	102%	324,505	108%	23,505	
Other General Revenues	2,689,926	2,880,344	107%	3,591,874	3,894,463	108%	3,996,559	111%	404,685	B
Assessor	987,411	886,514	90%	964,246	508,396	53%	964,246	100%	-	
Clerk	2,741,215	2,225,591	81%	2,298,566	1,175,209	51%	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	1,045,245	88%	1,183,942	100%	-	
Tax Office	341,004	321,554	94%	221,483	94,890	43%	221,483	100%	-	
Veterans	259,107	182,018	70%	214,836	136,514	64%	214,836	100%	-	D
Property Management	152,000	150,000	99%	215,000	64,224	30%	215,000	100%	-	E
<b>TOTAL RESOURCES</b>	<b>40,504,168</b>	<b>40,047,506</b>	<b>99%</b>	<b>43,472,708</b>	<b>41,743,351</b>	<b>96%</b>	<b>42,971,725</b>	<b>99%</b>	<b>(500,983)</b>	

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Assessor	5,454,784	5,157,534	95%	5,910,478	4,816,226	81%	5,533,248	94%	377,230	F
Clerk	2,080,739	1,735,214	83%	2,432,710	1,937,476	80%	2,345,190	96%	87,520	G
BOPTA	82,911	77,147	93%	87,177	74,765	86%	88,553	102%	(1,376)	
District Attorney	9,715,707	8,677,696	89%	10,979,839	9,463,771	86%	11,065,160	101%	(85,321)	H
Medical Examiner	242,652	241,582	100%	438,702	270,932	62%	371,702	85%	67,000	
Tax Office	932,570	886,019	95%	905,262	764,136	84%	863,152	95%	42,110	G
Veterans	795,189	762,328	96%	809,390	646,187	80%	805,680	100%	3,710	G
Property Management	380,061	360,274	95%	508,359	353,799	70%	440,959	87%	67,400	G
Non-Departmental	1,614,196	1,485,453	92%	2,130,456	2,009,303	94%	2,130,456	100%	-	I
<b>TOTAL REQUIREMENTS</b>	<b>21,298,809</b>	<b>19,383,248</b>	<b>91%</b>	<b>24,202,373</b>	<b>20,336,596</b>	<b>84%</b>	<b>23,644,100</b>	<b>98%</b>	<b>558,273</b>	

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Transfers In	260,000	260,000	100%	260,000	238,733	92%	260,439	100%	439	J
Transfers Out	(22,212,604)	(22,067,006)	99%	(21,131,416)	(19,536,159)	92%	(19,959,011)	94%	1,172,405	K
<b>TOTAL TRANSFERS</b>	<b>(21,952,604)</b>	<b>(21,807,006)</b>	<b>99%</b>	<b>(20,871,416)</b>	<b>(19,297,426)</b>	<b>92%</b>	<b>(19,698,572)</b>	<b>94%</b>	<b>1,172,844</b>	

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
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	21,406,756		19,327,625		57,290
Net Transfers - In (Out)	(21,952,604)	(21,807,006)		(20,871,416)	(19,297,426)		(19,698,572)		1,172,844
<b>TOTAL FUND BALANCE</b>	<b>\$ 10,723,375</b>	<b>\$ 13,847,828</b>	<b>129%</b>	<b>\$ 11,374,637</b>	<b>\$ 15,957,157</b>	<b>140%</b>	<b>\$ 13,476,881</b>	<b>118%</b>	<b>\$2,102,244</b>

- A** Current year taxes received primarily in November, February and May; actual FY22-23 TAV is 5.50% over FY21-22 vs. 5.55% budgeted
- B** PILT payment of \$500,000 received in July 2022; includes ~\$585K for a State Grant that will be passed through to NeighborImpact for domestic well assistance
- C** Recording fees expected to be lower than budget due to decreased loan origination volume from rising interest rates
- D** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- E** Interfund land-sale management revenue recorded at year-end
- F** Projected savings based on vacancy and other personnel cost reductions to date
- G** Projected savings based on vacancy and other personnel cost reductions to date
- H** Projected Personnel overage related to retirement vacation pay-out and payroll alignment accruals
- I** Includes \$100K loan to Alfalfa Fire District
- J** Repayment to General Fund from Finance Reserves for ERP Implementation
- K** Estimating Behavioral Health will return approximately \$1.2M of County General Funds in FY23



# Budget to Actuals Report

## Juvenile - Fund 030

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	432,044	500,765	116%	525,049	407,250	78%	525,049	100%	-
ODE Juvenile Crime Prev	100,517	117,184	117%	123,000	74,385	60%	107,720	88%	(15,280) <b>A</b>
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	89,500	100%	89,500	100%	-
Leases	88,000	89,154	101%	86,000	82,709	96%	90,228	105%	4,228 <b>B</b>
Inmate/Prisoner Housing	80,000	92,400	116%	55,000	114,900	209%	120,000	218%	65,000 <b>C</b>
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	49,339	37,847	77%	43,271	88%	(6,068) <b>D</b>
Miscellaneous	7,500	29,113	388%	42,500	46,747	110%	50,000	118%	7,500 <b>E</b>
OJD Court Fac/Sec SB 1065	20,000	10,291	51%	15,000	12,149	81%	15,000	100%	-
Food Subsidy	12,000	11,380	95%	10,000	11,358	114%	11,359	114%	1,359 <b>F</b>
Contract Payments	8,000	9,947	124%	8,000	3,572	45%	5,000	63%	(3,000) <b>G</b>
Interest on Investments	14,243	7,647	54%	6,815	28,104	412%	31,310	459%	24,495 <b>H</b>
<b>TOTAL RESOURCES</b>	<b>901,143</b>	<b>1,007,843</b>	<b>112%</b>	<b>1,010,203</b>	<b>908,519</b>	<b>90%</b>	<b>1,088,437</b>	<b>108%</b>	<b>78,234</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,082,895	5,411,118	89%	6,292,271	5,351,796	85%	6,026,726	96%	265,545 <b>I</b>
Materials and Services	1,363,409	1,249,983	92%	1,527,992	1,236,000	81%	1,432,054	94%	95,938 <b>J</b>
Capital Outlay	50,051	13,226	26%	108,275	23,615	22%	108,275	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>7,496,355</b>	<b>6,674,328</b>	<b>89%</b>	<b>7,928,538</b>	<b>6,611,412</b>	<b>83%</b>	<b>7,567,055</b>	<b>95%</b>	<b>361,483</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	6,304,397	6,304,397	100%	6,529,064	5,984,957	92%	6,529,064	100%	-
Transfers Out-Veh Reserve	(81,010)	(81,010)	100%	(76,067)	(69,718)	92%	(76,067)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,223,387</b>	<b>6,223,387</b>	<b>100%</b>	<b>6,452,997</b>	<b>5,915,239</b>	<b>92%</b>	<b>6,452,997</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	968,506	965,223	100%	1,100,001	1,522,125	138%	1,522,125	138%	422,125
Resources over Requirements	(6,595,212)	(5,666,485)		(6,918,335)	(5,702,892)		(6,478,618)		439,717
Net Transfers - In (Out)	6,223,387	6,223,387		6,452,997	5,915,239		6,452,997		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 596,681</b>	<b>\$ 1,522,125</b>	<b>255%</b>	<b>\$ 634,663</b>	<b>\$ 1,734,472</b>	<b>273%</b>	<b>\$ 1,496,504</b>	<b>236%</b>	<b>\$861,841</b>

- 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 and received additional funding from JCP/ODE.
- F** Reimbursement for meals through Oregon Department of Education higher than anticipated.
- G** Fewer contracted community service projects.
- H** Investment Income projected to come in higher than budget.
- I** Projected savings based on vacancy and other personnel cost reductions to date
- J** Savings based on current expense trends for materials and services.





# Budget to Actuals Report

## TRT - Fund 160/170

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,519,987	12,977,205	104%	13,580,874	11,897,510	88%	12,500,000	92%	(1,080,874) <b>A</b>
Interest on Investments	58,448	51,884	89%	50,408	92,849	184%	101,200	201%	50,792 <b>B</b>
Miscellaneous	-	-		-	161		161		161
<b>TOTAL RESOURCES</b>	<b>12,578,435</b>	<b>13,029,089</b>	<b>104%</b>	<b>13,631,282</b>	<b>11,990,520</b>	<b>88%</b>	<b>12,601,361</b>	<b>92%</b>	<b>(1,029,921)</b>

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	3,027,140	82%	3,374,774	92%	301,112 <b>D</b>
Interfund Charges	239,526	239,526	100%	3,574,573	3,276,692	92%	3,574,573	100%	- <b>E</b>
Administrative	15,203	9,365	62%	215,508	165,091	77%	188,739	88%	26,769
Software	95,000	64,758	68%	47,251	42,375	90%	47,251	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>4,010,388</b>	<b>3,826,539</b>	<b>95%</b>	<b>13,113,218</b>	<b>11,111,298</b>	<b>85%</b>	<b>11,785,337</b>	<b>90%</b>	<b>1,327,881</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(18,326)	92%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(68,750)	92%	(75,000)	100%	-
Transfer Out - Justice Court	(240,956)	(196,126)	81%	(263,217)	(241,274)	92%	(263,217)	100%	-
Transfer Out - Health	(444,417)	(444,417)	100%	(418,417)	(383,548)	92%	(418,417)	100%	-
Transfer Out - F&E Reserve	(498,901)	(479,502)	96%	(501,683)	(459,866)	92%	(460,499)	92%	41,184 <b>F</b>
Transfer Out - F&E	(1,093,513)	(1,049,581)	96%	(1,101,342)	(1,009,558)	92%	(1,005,241)	91%	96,101 <b>G</b>
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(3,347,465)	92%	(3,651,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(6,024,574)</b>	<b>(5,916,413)</b>	<b>98%</b>	<b>(6,031,446)</b>	<b>(5,528,787)</b>	<b>92%</b>	<b>(5,894,161)</b>	<b>98%</b>	<b>137,285</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,890,343	6,189,395	105%	9,513,382	9,475,532	100%	9,475,532	100%
Resources over Requirements	8,568,047	9,202,550		518,064	879,222		816,024		297,960
Net Transfers - In (Out)	(6,024,574)	(5,916,413)		(6,031,446)	(5,528,787)		(5,894,161)		137,285
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,433,816</b>	<b>\$ 9,475,532</b>	<b>112%</b>	<b>\$ 4,000,000</b>	<b>\$ 4,825,967</b>	<b>121%</b>	<b>\$ 4,397,395</b>	<b>110%</b>	<b>\$397,395</b>

- A** Room tax projection based on actuals through May plus an estimate for June
- 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 May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	-	93,961		105,186	285,209	271%	311,820	296%	206,634
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	14,187,441	75%	-	24,179,776		24,179,776		24,179,776
Local Assistance & Tribal Consistency	-	-		-	2,311,073		2,311,073		2,311,073
<b>TOTAL RESOURCES</b>	<b>19,000,000</b>	<b>14,281,402</b>	<b>75%</b>	<b>105,186</b>	<b>26,776,058</b>	<b>999%</b>	<b>26,802,669</b>	<b>999%</b>	<b>26,697,483</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	20,650,098	5,242,251	25%	15,394,824	11,193,470	73%	11,512,793	75%
Administrative	5,281,005	143,079	3%	4,317,328	130,384	3%	225,263	5%	4,092,065
Infrastructure	2,050,000	527,275	26%	1,634,710	771,946	47%	772,000	47%	862,710
Negative Economic Impacts	6,285,840	5,488,685	87%	899,577	927,155	103%	927,156	103%	(27,579)
Public Health	3,733,057	2,786,152	75%	882,922	947,061	107%	976,753	111%	(93,831)
<b>TOTAL REQUIREMENTS</b>	<b>38,000,000</b>	<b>14,187,441</b>	<b>37%</b>	<b>23,129,361</b>	<b>13,970,017</b>	<b>60%</b>	<b>14,413,965</b>	<b>62%</b>	<b>8,715,396</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	19,000,000	14,137	0%	23,024,175	108,098	0%	108,098	0%
Resources over Requirements	(19,000,000)	93,961		(23,024,175)	12,806,041		12,388,705		35,412,880
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 108,098</b>	<b>999%</b>	<b>-</b>	<b>\$ 12,914,139</b>	<b>999%</b>	<b>\$ 12,496,803</b>	<b>999%</b>	<b>\$12,496,803</b>

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



# Budget to Actuals Report

## Justice Court - Fund 220

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	550,000	494,265	90%	525,000	474,342	90%	525,000	100%	-
Interest on Investments	95	45	48%	32	474	999%	510	999%	478 <b>A</b>
Miscellaneous	737	365	50%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>550,832</b>	<b>494,676</b>	<b>90%</b>	<b>525,032</b>	<b>474,817</b>	<b>90%</b>	<b>525,510</b>	<b>100%</b>	<b>478</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	577,209	541,792	94%	569,648	528,572	93%	594,553	104%
Materials and Services	158,933	149,011	94%	161,535	138,676	86%	161,535	100%	- <b>C</b>
<b>TOTAL REQUIREMENTS</b>	<b>736,142</b>	<b>690,802</b>	<b>94%</b>	<b>731,183</b>	<b>667,248</b>	<b>91%</b>	<b>756,088</b>	<b>103%</b>	<b>(24,905)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	240,956	196,126	81%	263,217	241,274	92%	263,217	100%
<b>TOTAL TRANSFERS</b>	<b>240,956</b>	<b>196,126</b>	<b>81%</b>	<b>263,217</b>	<b>241,274</b>	<b>92%</b>	<b>263,217</b>	<b>100%</b>	<b>-</b>

Resources over Requirements	(185,310)	(196,126)		(206,151)	(192,431)		(230,578)		(24,427)
Net Transfers - In (Out)	240,956	196,126		263,217	241,274		263,217		-
<b>TOTAL □</b>	<b>\$ 55,646</b>	<b>-</b>	<b>0%</b>	<b>\$ 57,066</b>	<b>\$ 48,843</b>	<b>86%</b>	<b>\$ 32,639</b>	<b>57%</b>	<b>(\$24,427)</b>

- A** Investment Income projected to come in higher than budget
- B** Projected overage related to payroll alignment accruals
- C** One time yearly software maintenance fee paid in July for entire fiscal year



# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	28,448,529	28,828,746	101%	30,282,049	30,368,950	100%	30,382,049	100%	100,000 <b>A</b>
LED #2 Property Tax Current	11,813,562	11,962,302	101%	13,400,541	13,366,910	100%	13,373,046	100%	(27,495) <b>B</b>
Sheriff's Office Revenues	3,993,964	4,407,029	110%	4,607,630	5,385,145	117%	4,944,684	107%	337,054 <b>C</b>
LED #1 Property Tax Prior	330,000	288,862	88%	330,000	256,374	78%	330,000	100%	-
LED #2 Property Tax Prior	145,000	118,145	81%	145,000	105,873	73%	145,000	100%	-
LED #1 Interest	147,416	96,152	65%	89,119	276,455	310%	296,980	333%	207,861 <b>C</b>
LED #2 Interest	69,274	24,356	35%	22,716	71,557	315%	75,910	334%	53,194 <b>D</b>
LED #2 Foreclosed Properties	-	15,070	-	-	-	-	-	-	-
LED #1 Foreclosed Properties	-	36,317	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>44,947,745</b>	<b>45,776,980</b>	<b>102%</b>	<b>48,877,055</b>	<b>49,831,264</b>	<b>102%</b>	<b>49,547,669</b>	<b>101%</b>	<b>670,614</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	-	-	-	808,610	745,609	92%	831,604	103%
Concealed Handgun Licenses	-	-	-	335,044	304,898	91%	347,165	104%	(12,121)
Rickard Ranch	-	-	-	264,871	148,300	56%	264,871	100%	-
Sheriff's Services	4,002,499	4,208,992	105%	5,863,885	4,587,865	78%	5,544,608	95%	319,277
Civil/Special Units	1,154,204	1,112,473	96%	1,168,300	1,004,028	86%	1,057,522	91%	110,778
Automotive/Communications	3,576,342	3,738,777	105%	4,005,888	3,220,435	80%	3,895,423	97%	110,465
Detective	3,029,130	3,013,632	99%	3,583,825	3,628,527	101%	3,990,855	111%	(407,030)
Patrol	14,015,461	13,440,565	96%	14,640,315	12,722,169	87%	14,679,676	100%	(39,361)
Records	1,025,023	735,218	72%	904,493	611,258	68%	725,284	80%	179,209
Adult Jail	21,033,697	18,807,184	89%	22,109,320	18,539,829	84%	21,614,367	98%	494,953
Court Security	444,617	431,758	97%	424,769	504,104	119%	548,473	129%	(123,704)
Emergency Services	789,912	543,303	69%	829,997	503,639	61%	662,542	80%	167,455
Special Services	1,775,588	2,053,196	116%	2,047,792	2,090,911	102%	2,368,143	116%	(320,351)
Training	1,626,207	1,786,439	110%	1,907,588	1,696,479	89%	1,943,399	102%	(35,811)
Other Law Enforcement	1,389,684	1,510,925	109%	820,836	791,593	96%	989,115	121%	(168,279)
Non - Departmental	299,998	-	0%	-	-	0%	-	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>54,162,360</b>	<b>51,382,461</b>	<b>95%</b>	<b>59,715,533</b>	<b>51,099,645</b>	<b>86%</b>	<b>59,463,047</b>	<b>100%</b>	<b>252,486</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	3,347,465	92%	3,651,787	100%
Transfer In - General Fund	121,950	121,950	100%	70,000	64,163	92%	70,000	100%	-
Transfers Out - Debt Service	(273,000)	(272,491)	100%	(273,200)	(272,678)	100%	(273,200)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,500,737</b>	<b>3,501,246</b>	<b>100%</b>	<b>3,448,587</b>	<b>3,138,950</b>	<b>91%</b>	<b>3,448,587</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	17,874,511	17,266,520	97%	14,414,541	15,162,285	105%	15,162,285	105%
Resources over Requirements	(9,214,615)	(5,605,481)	-	(10,838,478)	(1,268,381)	-	(9,915,378)	-	923,100
Net Transfers - In (Out)	3,500,737	3,501,246	-	3,448,587	3,138,950	-	3,448,587	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,160,633</b>	<b>\$ 15,162,285</b>	<b>125%</b>	<b>\$ 7,024,650</b>	<b>\$ 17,032,853</b>	<b>242%</b>	<b>\$ 8,695,494</b>	<b>124%</b>	<b>\$ 1,670,844</b>

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

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



# Budget to Actuals Report

## Health Services - Fund 274

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,641,302	16,634,837	94%	22,223,536	21,812,383	98%	19,391,296	87%	(2,832,240)
OHP Capitation	8,947,837	11,776,144	132%	12,882,624	11,972,596	93%	12,086,596	94%	(796,028)
State Miscellaneous	4,129,465	3,518,729	85%	8,901,719	6,937,561	78%	7,932,226	89%	(969,493)
OHP Fee for Service	3,627,151	4,032,343	111%	3,232,620	4,268,241	132%	4,751,169	147%	1,518,549
Federal Grants	4,303,483	4,090,251	95%	2,615,634	1,918,442	73%	2,473,257	95%	(142,377)
Local Grants	1,936,838	3,350,227	173%	2,332,031	2,235,198	96%	2,020,429	87%	(311,602)
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	1,277,250	103%	1,348,613	109%	110,114
Other	884,036	866,362	98%	1,169,317	1,962,871	168%	2,094,735	179%	925,418
State - Medicaid/Medicare	843,050	777,348	92%	807,530	1,031,778	128%	1,103,189	137%	295,659
Patient Fees	468,415	538,392	115%	615,644	621,935	101%	663,370	108%	47,726
Medicaid	1,014,100	750,524	74%	430,863	649,624	151%	684,720	159%	253,857
State - Medicare	172,200	194,470	113%	337,614	201,878	60%	206,314	61%	(131,300)
Vital Records	280,000	342,960	122%	300,000	302,129	101%	329,312	110%	29,312
Liquor Revenue	157,000	199,100	127%	177,574	120,649	68%	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	122,960	98%	134,138	107%	9,138
Interest on Investments	156,549	101,438	65%	97,750	374,972	384%	421,210	431%	323,460
CCBHC Grant	2,627,291	38,587	1%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>48,727,400</b>	<b>48,848,440</b>	<b>100%</b>	<b>57,787,985</b>	<b>56,000,646</b>	<b>97%</b>	<b>56,008,326</b>	<b>97%</b>	<b>(1,779,659)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Expenditures	-	-	-	70,000	-	0%	70,000	100%	-
Administration Allocation	-	-	-	-	-	0%	-	0%	-
Personnel Services	43,994,358	39,393,426	90%	50,658,752	43,172,309	85%	48,198,365	95%	2,460,387
Materials and Services	14,721,284	12,243,043	83%	19,393,800	12,044,841	62%	15,725,842	81%	3,667,959
Capital Outlay	157,000	82,128	52%	856,575	351,461	41%	816,592	95%	39,983
<b>TOTAL REQUIREMENTS</b>	<b>58,872,642</b>	<b>51,718,597</b>	<b>88%</b>	<b>70,979,127</b>	<b>55,568,611</b>	<b>78%</b>	<b>64,810,799</b>	<b>91%</b>	<b>6,168,329</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	5,909,168	5,909,168	100%	6,608,245	6,057,458	92%	5,435,840	82%	(1,172,405)
Transfers In- OHP Mental Health	-	-	-	1,473,586	368,382	25%	781,634	53%	(691,952)
Transfers In - TRT	444,417	444,417	100%	418,417	383,548	92%	418,417	100%	-
Transfers Out	(230,755)	(230,755)	100%	(492,306)	(472,162)	96%	(492,306)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,122,830</b>	<b>6,122,830</b>	<b>100%</b>	<b>8,007,942</b>	<b>6,337,226</b>	<b>79%</b>	<b>6,143,585</b>	<b>77%</b>	<b>(1,864,357)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	10,033,946	10,689,975	107%	11,228,719	13,942,649	124%	13,942,649	124%	2,713,929
Resources over Requirements	(10,145,242)	(2,870,157)	-	(13,191,142)	432,035	-	(8,802,473)	-	4,388,670
Net Transfers - In (Out)	6,122,830	6,122,830	100%	8,007,942	6,337,226	79%	6,143,585	77%	(1,864,357)
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,011,534</b>	<b>\$ 13,942,649</b>	<b>232%</b>	<b>\$ 6,045,519</b>	<b>\$ 20,711,909</b>	<b>343%</b>	<b>\$ 11,283,761</b>	<b>187%</b>	<b>\$5,238,242</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Federal Grants	1,438,843	1,183,981	82%	454,405	483,811	106%	594,451	131%	140,046
State Grant	769,319	493,270	64%	379,180	424,713	112%	148,085	39%	(231,095)
OHP Capitation	-	436,443		367,074	367,212	100%	367,074	100%	-
Other	9,200	12,146	132%	160,495	158,793	99%	163,372	102%	2,877
Interest on Investments	156,549	101,438	65%	97,750	374,972	384%	421,210	431%	323,460
CCBHC Grant	486,804	6,938	1%	-	-		-		-
Patient Fees	-	1,124		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>2,860,715</b>	<b>2,235,340</b>	<b>78%</b>	<b>1,458,904</b>	<b>1,809,500</b>	<b>124%</b>	<b>1,694,192</b>	<b>116%</b>	<b>235,288</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,904,224	5,832,219	84%	6,738,820	5,422,703	80%	6,096,394	90%
Materials and Services	6,580,649	6,134,705	93%	6,998,683	6,125,533	88%	6,739,963	96%	258,720
Capital Outlay	-	-		12,000	-	0%	-	0%	12,000
Administration Allocation	(10,188,902)	(10,188,901)	100%	(11,228,846)	(8,296,441)	74%	(11,228,846)	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>3,295,971</b>	<b>1,778,023</b>	<b>54%</b>	<b>2,520,656</b>	<b>3,251,795</b>	<b>129%</b>	<b>1,607,511</b>	<b>64%</b>	<b>913,146</b>

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)	(211,409)	92%	(230,635)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(219,794)</b>	<b>(219,794)</b>	<b>100%</b>	<b>(149,864)</b>	<b>(191,219)</b>	<b>128%</b>	<b>(230,635)</b>	<b>154%</b>	<b>(80,771)</b>

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)	(1,442,294)		86,681		1,148,434
Net Transfers - In (Out)	(219,794)	(219,794)		(149,864)	(191,219)		(230,635)		(80,771)
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,896,950</b>	<b>\$ 4,007,465</b>	<b>138%</b>	<b>\$ 2,672,716</b>	<b>\$ 2,373,952</b>	<b>89%</b>	<b>\$ 3,863,512</b>	<b>145%</b>	<b>\$1,190,796</b>

- 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
- 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 May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	11,907,014	12,160,202	102%	15,718,843	15,675,487	100%	12,897,677	82%	(2,821,166) A
OHP Capitation	8,947,837	11,339,701	127%	12,515,550	11,605,385	93%	11,719,522	94%	(796,028) B
State Miscellaneous	1,934,643	1,712,171	89%	8,027,373	6,512,743	81%	7,273,936	91%	(753,437)
OHP Fee for Service	3,627,151	4,009,351	111%	3,214,360	4,240,552	132%	4,721,664	147%	1,507,304 B
Federal Grants	2,725,623	2,781,433	102%	2,017,169	1,326,496	66%	1,718,634	85%	(298,535)
Local Grants	1,093,055	1,378,335	126%	1,475,139	1,267,209	86%	1,269,580	86%	(205,559) C
Other	682,180	668,038	98%	719,670	661,413	92%	720,872	100%	1,202
Patient Fees	372,115	431,526	116%	519,344	498,421	96%	529,168	102%	9,824
Medicaid	1,014,100	750,524	74%	430,863	649,624	151%	684,720	159%	253,857
State - Medicare	172,200	194,470	113%	337,614	201,878	60%	206,314	61%	(131,300)
Liquor Revenue	157,000	199,100	127%	177,574	120,649	68%	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%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>35,073,435</b>	<b>35,961,830</b>	<b>103%</b>	<b>45,453,529</b>	<b>42,950,035</b>	<b>94%</b>	<b>42,109,839</b>	<b>93%</b>	<b>(3,343,690)</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	7,523,855	7,523,855	100%	8,265,132	6,121,080	74%	8,265,132	100%	-
Personnel Services	26,606,065	24,513,386	92%	32,453,031	28,122,630	87%	31,327,371	97%	1,125,660 E
Materials and Services	4,882,963	3,690,305	76%	9,948,652	4,362,562	44%	6,448,861	65%	3,499,791
Capital Outlay	80,000	54,752	68%	497,443	162,186	33%	473,516	95%	23,927
<b>TOTAL REQUIREMENTS</b>	<b>39,092,883</b>	<b>35,782,298</b>	<b>92%</b>	<b>51,164,258</b>	<b>38,768,458</b>	<b>76%</b>	<b>46,514,880</b>	<b>91%</b>	<b>4,649,378</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	2,278,087	2,278,087	100%	2,231,439	2,045,439	92%	1,227,695	55%	(1,003,744) F
Transfers In- OHP Mental Health	-	-	-	1,392,815	348,192	25%	781,634	56%	(611,181) G
Transfers Out	(10,961)	(10,961)	100%	(152,921)	(152,003)	99%	(152,921)	100%	-
<b>TOTAL TRANSFERS</b>	<b>2,267,126</b>	<b>2,267,126</b>	<b>100%</b>	<b>3,471,333</b>	<b>2,241,628</b>	<b>65%</b>	<b>1,856,408</b>	<b>53%</b>	<b>(1,614,925)</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,612,014	3,870,664	107%	4,788,795	6,317,144	132%	6,317,144	132%	1,528,349
Resources over Requirements	(4,019,448)	179,532	-	(5,710,729)	4,181,577	-	(4,405,041)	-	1,305,688
Net Transfers - In (Out)	2,267,126	2,267,126	100%	3,471,333	2,241,628	65%	1,856,408	53%	(1,614,925)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,859,692</b>	<b>\$ 6,317,322</b>	<b>340%</b>	<b>\$ 2,549,399</b>	<b>\$ 12,740,349</b>	<b>500%</b>	<b>\$ 3,768,511</b>	<b>148%</b>	<b>\$1,219,112</b>

- 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
- 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 May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,964,969	3,981,365	80%	6,125,513	5,712,183	93%	6,345,534	104%	220,021 <b>A</b>
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	1,277,250	103%	1,348,613	109%	110,114
State Miscellaneous	2,194,822	1,806,557	82%	874,346	424,818	49%	658,290	75%	(216,056)
Local Grants	843,783	1,971,892	234%	856,892	967,989	113%	750,849	88%	(106,043) <b>B</b>
State - Medicaid/Medicare	843,050	777,348	92%	807,530	1,031,778	128%	1,103,189	137%	295,659 <b>C</b>
Vital Records	280,000	342,960	122%	300,000	302,129	101%	329,312	110%	29,312
Other	192,656	186,177	97%	289,152	1,142,666	395%	1,210,491	419%	921,339 <b>D</b>
Federal Grants	139,017	124,837	90%	144,060	108,134	75%	160,172	111%	16,112
State Shared- Family Planning	152,634	118,228	77%	125,000	122,960	98%	134,138	107%	9,138
Patient Fees	96,300	105,742	110%	96,300	123,514	128%	134,202	139%	37,902
OHP Fee for Service	-	22,993		18,260	27,689	152%	29,505	162%	11,245
<b>TOTAL RESOURCES</b>	<b>10,793,250</b>	<b>10,651,270</b>	<b>99%</b>	<b>10,875,552</b>	<b>11,241,111</b>	<b>103%</b>	<b>12,204,295</b>	<b>112%</b>	<b>1,328,743</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	2,665,047	2,665,046	100%	2,963,714	2,175,361	73%	2,963,714	100%	-
Expenditures	-	-		70,000	-	0%	70,000	100%	-
Personnel Services	10,484,069	9,047,822	86%	11,466,901	9,626,977	84%	10,774,600	94%	692,301 <b>E</b>
Materials and Services	3,257,672	2,418,033	74%	2,446,466	1,556,747	64%	2,537,018	104%	(90,552) <b>F</b>
Capital Outlay	77,000	27,376	36%	347,132	189,275	55%	343,076	99%	4,056
<b>TOTAL REQUIREMENTS</b>	<b>16,483,788</b>	<b>14,158,277</b>	<b>86%</b>	<b>17,294,213</b>	<b>13,548,359</b>	<b>78%</b>	<b>16,688,408</b>	<b>96%</b>	<b>605,805</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	3,631,081	3,631,081	100%	4,376,806	4,012,019	92%	4,208,145	96%	(168,661) <b>G</b>
Transfers In - TRT	444,417	444,417	100%	418,417	383,548	92%	418,417	100%	-
Transfers Out	-	-		(108,750)	(108,750)	100%	(108,750)	100%	-
<b>TOTAL TRANSFERS</b>	<b>4,075,498</b>	<b>4,075,498</b>	<b>100%</b>	<b>4,686,473</b>	<b>4,286,817</b>	<b>91%</b>	<b>4,517,812</b>	<b>96%</b>	<b>(168,661)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,869,932	3,049,370	106%	2,555,592	3,618,039	142%	3,618,039	142%	1,062,447
Resources over Requirements	(5,690,538)	(3,507,006)		(6,418,661)	(2,307,248)		(4,484,113)		1,934,548
Net Transfers - In (Out)	4,075,498	4,075,498		4,686,473	4,286,817		4,517,812		(168,661)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,254,892</b>	<b>\$ 3,617,861</b>	<b>288%</b>	<b>\$ 823,404</b>	<b>\$ 5,597,609</b>	<b>680%</b>	<b>\$ 3,651,738</b>	<b>443%</b>	<b>\$2,828,334</b>

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





# Budget to Actuals Report

## Community Development - Fund 295

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	138,716	153,688	111%	153,445	145,393	95%	154,095	100%	650
Code Compliance	842,906	995,865	118%	1,171,592	823,797	70%	920,467	79%	(251,125) A
Building Safety	3,819,940	4,325,818	113%	4,821,160	3,708,001	77%	4,088,100	85%	(733,060) A
Electrical	914,750	979,129	107%	1,022,005	694,042	68%	758,005	74%	(264,000) A
Onsite Wastewater	1,056,678	983,462	93%	1,017,678	647,168	64%	704,073	69%	(313,605) A
Current Planning	1,980,521	2,223,570	112%	2,425,334	1,726,198	71%	1,898,184	78%	(527,150) A
Long Range Planning	826,806	880,902	107%	1,064,305	720,631	68%	783,178	74%	(281,127) A
<b>TOTAL RESOURCES</b>	<b>9,580,316</b>	<b>10,542,434</b>	<b>110%</b>	<b>11,675,519</b>	<b>8,465,231</b>	<b>73%</b>	<b>9,306,102</b>	<b>80%</b>	<b>(2,369,417)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,137,795	2,960,981	94%	3,432,980	2,780,034	81%	3,220,378	94%
Code Compliance	617,012	618,343	100%	805,614	646,492	80%	707,286	88%	98,328 B
Building Safety	2,284,444	2,022,820	89%	2,538,721	1,670,290	66%	1,849,250	73%	689,471 B
Electrical	556,531	553,223	99%	641,837	479,996	75%	532,945	83%	108,892 B
Onsite Wastewater	765,935	643,079	84%	753,369	670,546	89%	730,019	97%	23,350
Current Planning	1,769,333	1,589,882	90%	2,062,044	1,404,387	68%	1,567,634	76%	494,410 B
Long Range Planning	847,839	575,615	68%	998,739	782,933	78%	913,239	91%	85,500
<b>TOTAL REQUIREMENTS</b>	<b>9,978,889</b>	<b>8,963,943</b>	<b>90%</b>	<b>11,233,304</b>	<b>8,434,678</b>	<b>75%</b>	<b>9,520,751</b>	<b>85%</b>	<b>1,712,553</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers in - General Fund	290,000	170,661	59%	160,000	123,873	77%	160,000	100%
Transfers In - CDD Electrical Reserve	-	-	-	-	93,505	-	115,981	-	115,981 D
Transfers Out	(99,360)	(99,360)	100%	(112,619)	(103,202)	92%	(112,619)	100%	-
Transfers Out - CDD Reserve	(461,262)	(1,230,508)	267%	(958,966)	(880,823)	92%	(984,941)	103%	(25,975) E
<b>TOTAL TRANSFERS</b>	<b>(270,622)</b>	<b>(1,159,207)</b>	<b>428%</b>	<b>(911,585)</b>	<b>(766,647)</b>	<b>84%</b>	<b>(821,579)</b>	<b>90%</b>	<b>90,006</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,432,367	1,749,673	122%	2,096,504	2,168,956	103%	2,168,956	103%
Resources over Requirements	(398,573)	1,578,491	-	442,215	30,553	-	(214,649)	-	(656,864)
Net Transfers - In (Out)	(270,622)	(1,159,207)	-	(911,585)	(766,647)	-	(821,579)	-	90,006
<b>TOTAL FUND BALANCE</b>	<b>\$ 763,172</b>	<b>\$ 2,168,956</b>	<b>284%</b>	<b>\$ 1,627,134</b>	<b>\$ 1,432,862</b>	<b>88%</b>	<b>\$ 1,132,728</b>	<b>70%</b>	<b>(\$494,406)</b>

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



# Budget to Actuals Report

## Road - Fund 325

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Motor Vehicle Revenue	17,485,000	19,740,504	113%	19,483,147	18,848,533	97%	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	393,515	30%	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%	1,094,274	271%	690,544	
Miscellaneous	67,340	68,747	102%	77,610	60,553	78%	84,410	109%	6,800	
Interest on Investments	59,109	55,083	93%	54,172	100,847	186%	113,940	210%	59,768	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	
Assessment Payments (P&I)	3,460	16,052	464%	-	4,830	-	6,200	-	6,200	D
<b>TOTAL RESOURCES</b>	<b>22,629,649</b>	<b>24,768,506</b>	<b>109%</b>	<b>24,889,063</b>	<b>22,299,568</b>	<b>90%</b>	<b>25,487,963</b>	<b>102%</b>	<b>598,900</b>	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	6,916,229	6,751,810	98%	7,802,271	6,546,258	84%	7,395,588	95%	406,683
Materials and Services	7,843,400	6,877,560	88%	8,246,700	4,874,674	59%	8,039,823	97%	206,877	
Capital Outlay	264,500	141,754	54%	140,025	98,969	71%	137,109	98%	2,917	
<b>TOTAL REQUIREMENTS</b>	<b>15,024,128</b>	<b>13,771,124</b>	<b>92%</b>	<b>16,188,996</b>	<b>11,519,900</b>	<b>71%</b>	<b>15,572,519</b>	<b>96%</b>	<b>616,477</b>	

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,383,832	8,566,521	134%	5,892,967	7,806,356	132%	7,806,356	132%
Resources over Requirements	7,605,521	10,997,382	-	8,700,067	10,779,668	-	9,915,444	-	1,215,377
Net Transfers - In (Out)	(11,757,547)	(11,757,547)	-	(12,330,136)	(12,330,136)	-	(12,330,136)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,231,806</b>	<b>\$ 7,806,356</b>	<b>350%</b>	<b>\$ 2,262,898</b>	<b>\$ 6,255,888</b>	<b>276%</b>	<b>\$ 5,391,665</b>	<b>238%</b>	<b>\$3,128,767</b>

- 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 savings based on vacancy and other personnel cost reductions to date



# Budget to Actuals Report

## Adult P&P - Fund 355

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,202,885	4,734,453	113%	4,734,453	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)
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	50,000	100%	50,000	100%	-
Interfund- Sheriff	50,000	55,000	110%	50,000	45,833	92%	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	61,400	338%	68,450	377%	50,299
Electronic Monitoring Fee	2,500	280	11%	500	889	178%	1,000	200%	500
Miscellaneous	500	3,904	781%	500	2,099	420%	2,200	440%	1,700
DOC-Family Sentence Alt	118,250	58,958	50%	-	-	-	-	-	-
Probation Work Crew Fees	1,500	-	0%	-	-	-	-	-	-
Probation Supervision Fees	170,000	3,606	2%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>5,840,250</b>	<b>6,178,356</b>	<b>106%</b>	<b>6,134,018</b>	<b>6,171,088</b>	<b>101%</b>	<b>6,240,881</b>	<b>102%</b>	<b>106,863</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,379,503	4,864,354	90%	5,683,822	4,492,161	79%	5,060,828	89%	622,994
Materials and Services	1,700,412	1,528,224	90%	1,883,614	1,532,806	81%	1,808,605	96%	75,009
Capital Outlay	-	-	-	8,475	8,475	100%	8,475	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>7,079,915</b>	<b>6,392,578</b>	<b>90%</b>	<b>7,575,910</b>	<b>6,033,442</b>	<b>80%</b>	<b>6,877,908</b>	<b>91%</b>	<b>698,002</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	662,046	662,045	100%	536,369	491,656	92%	536,369	100%	-
Transfer to Vehicle Maint	(190,974)	(190,974)	100%	(69,277)	(63,503)	92%	(69,277)	100%	-
Transfers Out	-	-	-	(199,560)	(199,560)	100%	(199,560)	100%	-
<b>TOTAL TRANSFERS</b>	<b>471,072</b>	<b>471,071</b>	<b>100%</b>	<b>267,532</b>	<b>228,593</b>	<b>85%</b>	<b>267,532</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,739,775	2,982,055	109%	3,100,000	3,238,905	104%	3,238,905	104%	138,904
Resources over Requirements	(1,239,665)	(214,221)	-	(1,441,892)	137,646	-	(637,027)	-	804,865
Net Transfers - In (Out)	471,072	471,071	-	267,532	228,593	-	267,532	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,971,182</b>	<b>\$ 3,238,905</b>	<b>164%</b>	<b>\$ 1,925,640</b>	<b>\$ 3,605,144</b>	<b>187%</b>	<b>\$ 2,869,410</b>	<b>149%</b>	<b>\$943,770</b>

- 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** Hosted a training and Counties helped provide funding.
- G** Received additional electronic monitoring restitution payments.
- H** Projected savings based on vacancy and other personnel cost reductions to date
- I** Adult Treatment Court Closure and based on other expense trends.



# Budget to Actuals Report

## Road CIP - Fund 465

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	2,191,461	1,000,000	46%	1,818,500	-	0%	267,106	15%	(1,551,394) <b>A</b>
Interest on Investments	279,729	124,832	45%	124,563	324,244	260%	362,130	291%	237,567 <b>B</b>
<b>TOTAL RESOURCES</b>	<b>2,471,190</b>	<b>1,124,832</b>	<b>46%</b>	<b>1,943,063</b>	<b>324,244</b>	<b>17%</b>	<b>629,236</b>	<b>32%</b>	<b>(1,313,827)</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	109,870	109,870	100%	127,640	117,003	92%	127,640	100%	-
Capital Outlay	29,612,821	7,996,247	27%	28,259,526	14,977,080	53%	22,785,981	81%	5,473,545
<b>TOTAL REQUIREMENTS</b>	<b>29,722,691</b>	<b>8,106,117</b>	<b>27%</b>	<b>28,387,166</b>	<b>15,094,083</b>	<b>53%</b>	<b>22,913,621</b>	<b>81%</b>	<b>5,473,545</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	12,193,917	10,672,113	88%	14,230,313	9,778,721	69%	14,131,212	99%	(99,101)
<b>TOTAL TRANSFERS</b>	<b>12,193,917</b>	<b>10,672,113</b>	<b>88%</b>	<b>14,230,313</b>	<b>9,778,721</b>	<b>69%</b>	<b>14,131,212</b>	<b>99%</b>	<b>(99,101)</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	20,374,044	23,533,004	116%	24,548,274	27,223,832	111%	27,223,832	111%	2,675,558
Resources over Requirements	(27,251,501)	(6,981,285)		(26,444,103)	(14,769,840)		(22,284,385)		4,159,718
Net Transfers - In (Out)	12,193,917	10,672,113		14,230,313	9,778,721		14,131,212		(99,101)
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,316,460</b>	<b>\$ 27,223,832</b>	<b>512%</b>	<b>\$ 12,334,484</b>	<b>\$ 22,232,713</b>	<b>180%</b>	<b>\$ 19,070,659</b>	<b>155%</b>	<b>\$ 6,736,175</b>

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



# Budget to Actuals Report

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

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Completed

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 10,000,000	\$ -		\$ 7,319,310	\$ 2,200,000	30%	\$ 2,200,000	30%	\$ 5,119,310
US 20 at Tumalo	6,700,000	-		6,700,000	6,700,000	100%	6,700,000	100%	-A
Tumalo Road / Tumalo Place	-	67,998		-	-		-		-
Old Bend Rdm/Tumalo Rd Inter	-	16,907		-	-		-		-
NE Negus and 17TH	2,363,532	2,142,875	91%	-	-		-		-
Hunnel Rd: Loco Rd to Tumalo Rd	2,168,940	637,975	29%	4,265,216	1,620,098	38%	4,017,815	94%	247,401
Transportation System Plan Update	108,510	86,081	79%	-	41,735		77,100		(77,100)
Gribbling Rd Bridge	279,575	1,110	0%	818,500	133,876	16%	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	118,301	12%	256,699	26%	728,301
Deschutes Mkt Rd/Hamehook Round	671,000	208,367	31%	1,663,000	511,720	31%	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	212,299	27%	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)
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 29,612,821</b>	<b>\$ 7,996,247</b>	<b>27%</b>	<b>\$ 28,259,526</b>	<b>14,977,080</b>	<b>53%</b>	<b>\$ 22,785,981</b>	<b>81%</b>	<b>\$ 6,973,546</b>

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

B This project will be moved to FY 24

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



# Budget to Actuals Report

## Solid Waste - Fund 610

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	7,124,000	6,891,500	97%	7,210,000	6,368,832	88%	7,006,000	97%	(204,000) <b>A</b>
Private Disposal Fees	2,827,000	3,191,189	113%	3,337,000	2,636,944	79%	2,967,000	89%	(370,000) <b>A</b>
Commercial Disp. Fee	2,686,000	3,075,123	114%	3,234,000	2,688,214	83%	3,198,000	99%	(36,000) <b>A</b>
Franchise 3% Fees	290,000	337,878	117%	305,000	339,519	111%	361,500	119%	56,500 <b>B</b>
Yard Debris	300,000	268,060	89%	290,000	279,396	96%	315,000	109%	25,000 <b>C</b>
Miscellaneous	55,000	88,470	161%	70,000	126,326	180%	145,000	207%	75,000 <b>D</b>
Interest on Investments	41,599	27,916	67%	30,498	41,154	135%	46,940	154%	16,442 <b>E</b>
Special Waste	15,000	37,718	251%	15,000	62,291	415%	62,660	418%	47,660 <b>F</b>
Recyclables	12,000	12,980	108%	12,000	6,519	54%	7,000	58%	(5,000) <b>G</b>
Leases	1	1	100%	1	1	100%	1	100%	-
<b>TOTAL RESOURCES</b>	<b>13,350,600</b>	<b>13,930,834</b>	<b>104%</b>	<b>14,503,499</b>	<b>12,549,197</b>	<b>87%</b>	<b>14,109,101</b>	<b>97%</b>	<b>(394,398)</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	2,754,132	2,694,834	98%	3,277,684	2,763,709	84%	3,135,687	96%	141,997
Materials and Services	5,651,103	5,192,786	92%	6,473,358	4,495,444	69%	5,866,258	91%	607,100 <b>H</b>
Capital Outlay	53,141	76,304	144%	264,000	145,229	55%	154,000	58%	110,000 <b>I</b>
Debt Service	1,251,615	828,197	66%	1,739,630	1,221,375	70%	1,739,630	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>9,709,991</b>	<b>8,792,122</b>	<b>91%</b>	<b>11,754,672</b>	<b>8,625,756</b>	<b>73%</b>	<b>10,895,575</b>	<b>93%</b>	<b>859,097</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
SW Capital & Equipment Reserve	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,052,793)	58%	(3,453,962)	65%	1,845,703 <b>J</b>
<b>TOTAL TRANSFERS</b>	<b>(6,029,323)</b>	<b>(6,029,323)</b>	<b>100%</b>	<b>(5,299,665)</b>	<b>(3,052,793)</b>	<b>58%</b>	<b>(3,453,962)</b>	<b>65%</b>	<b>1,845,703</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	2,972,234	3,957,273	133%	3,107,198	3,066,662	99%	3,066,662	99%	(40,535)
Resources over Requirements	3,640,609	5,138,712		2,748,827	3,923,441		3,213,526		464,699
Net Transfers - In (Out)	(6,029,323)	(6,029,323)		(5,299,665)	(3,052,793)		(3,453,962)		1,845,703
<b>TOTAL FUND BALANCE</b>	<b>\$ 583,520</b>	<b>\$ 3,066,662</b>	<b>526%</b>	<b>\$ 556,359</b>	<b>\$ 3,937,310</b>	<b>708%</b>	<b>\$ 2,826,226</b>	<b>508%</b>	<b>\$2,269,867</b>

- 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 May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	578,000	786,724	136%	745,759	865,105	116%	893,000	120%	147,241
Food & Beverage	513,500	792,639	154%	415,000	986,961	238%	1,017,000	245%	602,000
Rights & Signage	105,000	38,192	36%	105,000	97,159	93%	100,000	95%	(5,000)
Storage	77,500	46,525	60%	65,000	45,551	70%	46,000	71%	(19,000)
Horse Stall Rental	71,500	66,636	93%	49,000	44,625	91%	56,000	114%	7,000
Camping Fee	19,500	11,675	60%	20,000	3,475	17%	8,000	40%	(12,000)
Interest on Investments	474	5,301	999%	5,221	14,920	286%	16,620	318%	11,399
Miscellaneous	250	2,032	813%	3,554	3,373	95%	3,373	95%	(181)
Interfund Payment	30,000	30,000	100%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,395,724</b>	<b>1,779,723</b>	<b>128%</b>	<b>1,408,534</b>	<b>2,061,168</b>	<b>146%</b>	<b>2,139,993</b>	<b>152%</b>	<b>731,459</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,118,980	1,129,821	101%	1,256,902	1,152,897	92%	1,275,482	101%
Personnel Services - F&B	181,593	200,062	110%	170,247	77,170	45%	92,393	54%	77,855
Materials and Services	818,804	852,050	104%	965,684	1,036,014	107%	1,136,000	118%	(170,316)
Materials and Services - F&B	282,500	342,748	121%	273,950	631,006	230%	655,000	239%	(381,050)
Debt Service	103,000	101,799	99%	101,270	57,393	57%	101,270	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>2,504,877</b>	<b>2,626,480</b>	<b>105%</b>	<b>2,768,054</b>	<b>2,954,480</b>	<b>107%</b>	<b>3,260,145</b>	<b>118%</b>	<b>(492,091)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,093,513	1,049,581	96%	1,101,342	1,009,558	92%	1,005,241	91%
Transfers In - Park Fund	30,000	30,000	100%	30,000	27,500	92%	30,000	100%	-
Transfers In - County Fair	150,000	150,000	100%	-	-	-	-	-	-
Transfers Out	(310,777)	(310,777)	100%	(427,215)	(391,611)	92%	(427,215)	100%	-
<b>TOTAL TRANSFERS</b>	<b>962,736</b>	<b>918,804</b>	<b>95%</b>	<b>704,127</b>	<b>645,447</b>	<b>92%</b>	<b>608,026</b>	<b>86%</b>	<b>(96,101)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	750,673	923,473	123%	971,352	995,519	102%	995,519	102%
Resources over Requirements	(1,109,153)	(846,757)	-	(1,359,520)	(893,312)	-	(1,120,152)	-	239,368
Net Transfers - In (Out)	962,736	918,804	-	704,127	645,447	-	608,026	-	(96,101)
<b>TOTAL FUND BALANCE</b>	<b>\$ 604,256</b>	<b>\$ 995,519</b>	<b>165%</b>	<b>\$ 315,960</b>	<b>\$ 747,654</b>	<b>237%</b>	<b>\$ 483,394</b>	<b>153%</b>	<b>\$167,434</b>

- A** Investment Income projected to come in higher than budget
- B** Projected overage related to payroll alignment accruals
- C** Projected savings based on vacancy and other personnel cost reductions 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 May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	550,000	738,029	134%	710,000	782,364	110%	782,424	110%	72,424
Concessions and Catering	385,000	526,737	137%	505,000	815,458	161%	815,461	161%	310,461
Carnival	330,000	415,716	126%	385,000	433,682	113%	433,682	113%	48,682
Commercial Exhibitors	110,000	86,200	78%	80,000	117,100	146%	117,100	146%	37,100
Fair Sponsorship	83,500	51,035	61%	61,000	103,555	170%	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	24,450	102%	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	12,741	470%	14,050	518%	11,337 <sup>A</sup>
<b>TOTAL RESOURCES</b>	<b>1,560,500</b>	<b>1,922,671</b>	<b>123%</b>	<b>1,849,380</b>	<b>2,365,207</b>	<b>128%</b>	<b>2,379,157</b>	<b>129%</b>	<b>529,777</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	155,959	36,681	24%	169,445	165,225	98%	179,346	106%
Materials and Services	1,312,172	1,316,102	100%	1,682,585	1,846,337	110%	1,877,585	112%	(195,000)
<b>TOTAL REQUIREMENTS</b>	<b>1,468,131</b>	<b>1,352,783</b>	<b>92%</b>	<b>1,852,030</b>	<b>2,011,562</b>	<b>109%</b>	<b>2,056,931</b>	<b>111%</b>	<b>(204,901)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	68,750	92%	75,000	100%
Transfer Out - Fair & Expo	(150,000)	(150,000)	100%	-	-		-		-
Transfers Out	-	-		(231,706)	(212,388)	92%	(231,706)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>100%</b>	<b>(156,706)</b>	<b>(143,638)</b>	<b>92%</b>	<b>(156,706)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	(109,033)	999%	384,715	385,854	100%	385,854	100%
Resources over Requirements	92,369	569,888		(2,650)	353,645		322,226		324,876
Net Transfers - In (Out)	(75,000)	(75,000)		(156,706)	(143,638)		(156,706)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 17,369</b>	<b>\$ 385,854</b>	<b>999%</b>	<b>\$ 225,358</b>	<b>\$ 595,861</b>	<b>264%</b>	<b>\$ 551,374</b>	<b>245%</b>	<b>\$326,016</b>

<sup>A</sup> 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
<b>RESOURCES</b>			
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	(4,335)	60,490
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,298,566</b>	<b>\$ (4,335)</b>	<b>\$ 2,195,440</b>
<b>OTHER RESOURCES</b>			
State Grant	53,167	-	53,167
Interest	5,794	6,707	14,383
Miscellaneous	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,357,526</b>	<b>\$ 2,372</b>	<b>\$ 2,262,990</b>
<b>REQUIREMENTS</b>			
Personnel	102,763	71,463	143,271
Materials & Services	1,722,703	80,315	2,208,658
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,825,466</b>	<b>\$ 151,778</b>	<b>\$ 2,351,929</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	68,750	31,250	75,000
Transfer Out - F&E Reserve	(96,540)	(96,540)	(231,696)
Transfer Out - Fair & Expo	-	-	-
<b>TOTAL TRANSFERS</b>	<b>\$ (27,790)</b>	<b>\$ (65,290)</b>	<b>\$ (156,696)</b>
<b>Net Fair</b>	<b>\$ 504,270</b>	<b>\$ (214,696)</b>	<b>\$ (245,634)</b>
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ 448,151</b>	<b>\$ 952,421</b>	<b>\$ 952,421</b>
<b>Ending Balance</b>	<b>\$ 952,421</b>	<b>\$ 737,725</b>	<b>\$ 706,787</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	8,544	8,012	94%	7,414	37,709	509%	42,580	574%	35,166
Local Government Payments	-	-		-	200,000		277,777		277,777
<b>TOTAL RESOURCES</b>	<b>8,544</b>	<b>8,012</b>	<b>94%</b>	<b>7,414</b>	<b>237,709</b>	<b>999%</b>	<b>320,357</b>	<b>999%</b>	<b>312,943</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	180,000	8,564	5%	220,000	53,493	24%	220,000	100%
Capital Outlay	388,000	(894)	0%	650,000	208,848	32%	650,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>568,000</b>	<b>7,670</b>	<b>1%</b>	<b>870,000</b>	<b>262,341</b>	<b>30%</b>	<b>870,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	498,901	479,502	96%	501,683	459,866	92%	460,499	92%
Transfers In - Fair & Expo	300,000	300,000	100%	416,437	381,733	92%	416,437	100%	-
Transfers In - Annual County Fair	-	-		231,706	212,388	92%	231,706	100%	-
<b>TOTAL TRANSFERS</b>	<b>798,901</b>	<b>779,502</b>	<b>98%</b>	<b>1,149,827</b>	<b>1,053,987</b>	<b>92%</b>	<b>1,108,643</b>	<b>96%</b>	<b>(41,184)</b>

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)	(24,632)		(549,643)		312,943
Net Transfers - In (Out)	798,901	779,502		1,149,827	1,053,987		1,108,643		(41,184)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,341,108</b>	<b>\$ 1,809,440</b>	<b>135%</b>	<b>\$ 1,587,183</b>	<b>\$ 2,838,795</b>	<b>179%</b>	<b>\$ 2,368,440</b>	<b>149%</b>	<b>\$ 781,257</b>

- 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 May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	495,000	551,683	111%	605,000	475,032	79%	483,732	80%	(121,268) <b>A</b>
Cancellation Fees	-	15,725		14,000	6,750	48%	10,225	73%	(3,775)
RV Park Fees > 30 Days	10,500	8,499	81%	13,000	10,249	79%	11,000	85%	(2,000) <b>B</b>
Washer / Dryer	5,000	3,476	70%	4,200	4,661	111%	5,061	121%	861
Miscellaneous	2,500	3,731	149%	3,750	2,177	58%	2,522	67%	(1,228)
Vending Machines	2,500	1,021	41%	1,750	1,098	63%	1,500	86%	(250)
Interest on Investments	2,024	578	29%	552	2,672	484%	3,000	543%	2,448 <b>C</b>
<b>TOTAL RESOURCES</b>	<b>517,524</b>	<b>584,713</b>	<b>113%</b>	<b>642,252</b>	<b>502,640</b>	<b>78%</b>	<b>517,040</b>	<b>81%</b>	<b>(125,212)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	19,456	1,643	8%	111,153	72,189	65%	82,719	74%
Materials and Services	310,805	242,863	78%	259,755	171,936	66%	198,217	76%	61,538
Debt Service	221,927	221,629	100%	223,273	165,533	74%	223,273	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>552,188</b>	<b>466,135</b>	<b>84%</b>	<b>594,181</b>	<b>409,657</b>	<b>69%</b>	<b>504,209</b>	<b>85%</b>	<b>89,972</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	160,000	100%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	18,326	92%	20,000	100%	-
Transfer Out - RV Reserve	(132,042)	(132,042)	100%	(261,566)	(239,767)	92%	(261,566)	100%	-
<b>TOTAL TRANSFERS</b>	<b>47,958</b>	<b>47,958</b>	<b>100%</b>	<b>(81,566)</b>	<b>(61,441)</b>	<b>75%</b>	<b>(81,566)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	-		116,415	166,536	143%	166,536	143%
Resources over Requirements	(34,664)	118,578		48,071	92,982		12,831		(35,240)
Net Transfers - In (Out)	47,958	47,958		(81,566)	(61,441)		(81,566)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 13,294</b>	<b>\$ 166,536</b>	<b>999%</b>	<b>\$ 82,920</b>	<b>\$ 198,078</b>	<b>239%</b>	<b>\$ 97,801</b>	<b>118%</b>	<b>\$14,881</b>

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



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,546	6,354	84%	6,298	20,678	328%	23,220	369%	16,922
<b>TOTAL RESOURCES</b>	<b>7,546</b>	<b>6,354</b>	<b>84%</b>	<b>6,298</b>	<b>20,678</b>	<b>328%</b>	<b>23,220</b>	<b>369%</b>	<b>16,922</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Capital Outlay	100,000	885	1%	100,000	5,532	6%	6,000	6%	94,000
<b>TOTAL REQUIREMENTS</b>	<b>100,000</b>	<b>885</b>	<b>1%</b>	<b>100,000</b>	<b>5,532</b>	<b>6%</b>	<b>6,000</b>	<b>6%</b>	<b>94,000</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer In - RV Park Ops	132,042	132,042	100%	261,750	239,767	92%	261,566	100%	(184)
<b>TOTAL TRANSFERS</b>	<b>132,042</b>	<b>132,042</b>	<b>100%</b>	<b>261,750</b>	<b>239,767</b>	<b>92%</b>	<b>261,566</b>	<b>100%</b>	<b>(184)</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	784,466	1,054,426	134%	1,172,718	1,191,937	102%	1,191,937	102%	19,219
Resources over Requirements	(92,454)	5,469		(93,702)	15,145		17,220		110,922
Net Transfers - In (Out)	132,042	132,042		261,750	239,767		261,566		(184)
<b>TOTAL FUND BALANCE</b>	<b>\$ 824,054</b>	<b>\$ 1,191,937</b>	<b>145%</b>	<b>\$ 1,340,766</b>	<b>\$ 1,446,849</b>	<b>108%</b>	<b>\$ 1,470,723</b>	<b>110%</b>	<b>\$129,957</b>

**A** Investment Income projected to come in higher than budget

**B** Capital Outlay appropriations are a placeholder



# Budget to Actuals Report

## Risk Management - Fund 670

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,120,766	1,164,543	104%	1,234,761	1,124,163	91%	1,234,761	100%	-
General Liability	944,278	940,773	100%	892,681	818,291	92%	892,681	100%	-
Unemployment	323,572	334,147	103%	430,179	342,077	80%	430,179	100%	A
Property Damage	393,546	409,593	104%	419,566	384,602	92%	419,566	100%	-
Vehicle	227,700	227,700	100%	248,764	228,034	92%	248,764	100%	-
Interest on Investments	101,111	50,142	50%	49,346	142,601	289%	159,570	323%	110,224 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	5,479	55%	6,000	60%	(4,000) C
Process Fee- Events/ Parades	1,000	1,485	149%	1,000	1,260	126%	2,000	200%	1,000
Miscellaneous	-	180		180	-	0%	180	100%	-
<b>TOTAL RESOURCES</b>	<b>3,146,973</b>	<b>4,409,440</b>	<b>140%</b>	<b>3,311,477</b>	<b>3,052,983</b>	<b>92%</b>	<b>3,408,701</b>	<b>103%</b>	<b>97,224</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	General Liability	3,600,000	2,706,359	75%	3,000,000	431,754	14%	800,000	27%
Workers' Compensation	1,580,000	953,365	60%	1,580,000	1,321,503	84%	2,000,000	127%	(420,000) E
Insurance Administration	547,047	491,393	90%	607,558	538,993	89%	658,090	108%	(50,532)
Property Damage	300,245	604,926	201%	300,248	99,294	33%	200,000	67%	100,248 F
Unemployment	200,000	89,053	45%	200,000	25,047	13%	200,000	100%	-
Vehicle	200,000	137,356	69%	200,000	179,408	90%	250,000	125%	(50,000) E
<b>TOTAL REQUIREMENTS</b>	<b>6,427,292</b>	<b>4,982,451</b>	<b>78%</b>	<b>5,887,806</b>	<b>2,596,000</b>	<b>44%</b>	<b>4,108,090</b>	<b>70%</b>	<b>1,779,716</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(3,201)	91%	(3,500)	100%
<b>TOTAL TRANSFERS</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>100%</b>	<b>(3,500)</b>	<b>(3,201)</b>	<b>91%</b>	<b>(3,500)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,329,115	9,521,450	114%	7,687,180	8,944,938	116%	8,944,938	116%
Resources over Requirements	(3,280,319)	(573,012)		(2,576,329)	456,983		(699,389)		1,876,940
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(3,201)		(3,500)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,045,296</b>	<b>\$ 8,944,938</b>	<b>177%</b>	<b>\$ 5,107,351</b>	<b>\$ 9,398,720</b>	<b>184%</b>	<b>\$ 8,242,049</b>	<b>161%</b>	<b>\$3,134,698</b>

- A** Unemployment collected on first \$25K of employee's salary in fiscal year
- B** Investment Income projected to come in higher than budget
- C** Skid Car training resuming; 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 May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	18,767,900	19,164,548	102%	19,908,221	18,154,156	91%	19,908,221	100%	-
COIC Premiums	1,589,000	1,255,305	79%	1,547,778	1,637,348	106%	1,768,795	114%	221,017
Employee Co-Pay	1,200,000	1,238,034	103%	1,282,015	1,144,831	89%	1,253,038	98%	(28,977)
Retiree / COBRA Premiums	1,060,000	1,438,217	136%	595,000	829,367	139%	873,457	147%	278,457
Prescription Rebates	128,000	396,119	309%	175,000	403,780	231%	500,000	286%	325,000
Interest on Investments	200,277	90,816	45%	95,686	171,476	179%	188,750	197%	93,064
Claims Reimbursement & Other	82,000	1,487,600	999%	55,000	109,282	199%	115,000	209%	60,000
<b>TOTAL RESOURCES</b>	<b>23,027,177</b>	<b>25,070,639</b>	<b>109%</b>	<b>23,658,700</b>	<b>22,450,240</b>	<b>95%</b>	<b>24,607,261</b>	<b>104%</b>	<b>948,561</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	25,140,847	24,583,764	98%	21,597,563	21,549,117	100%	26,183,599	121%
Deschutes On-Site Pharmacy	2,970,575	3,381,197	114%	3,779,608	3,021,171	80%	3,781,941	100%	(2,333)
Deschutes On-Site Clinic	1,141,829	1,190,855	104%	1,212,497	889,386	73%	1,178,590	97%	33,907
Wellness	171,142	138,211	81%	179,549	122,277	68%	141,837	79%	37,712
<b>TOTAL REQUIREMENTS</b>	<b>29,424,393</b>	<b>29,294,027</b>	<b>100%</b>	<b>26,769,217</b>	<b>25,581,951</b>	<b>96%</b>	<b>31,285,967</b>	<b>117%</b>	<b>(4,516,750)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,772,618	15,527,580	105%	11,925,656	11,304,191	95%	11,304,191	95%
Resources over Requirements	(6,397,216)	(4,223,389)		(3,110,517)	(3,131,711)		(6,678,706)		(3,568,189)
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,375,402</b>	<b>\$ 11,304,191</b>	<b>135%</b>	<b>\$ 8,815,139</b>	<b>\$ 8,172,480</b>	<b>93%</b>	<b>\$ 4,625,484</b>	<b>52%</b>	<b>(\$4,189,655)</b>

- A** Budget estimate is based on claims which are difficult to predict
- B** Investment Income projected to come in higher than budget
- C** Healthcare costs are increasing overall. The impacts of inflation, supply chain disruptions, historic labor shortages, and rebounds in care demand are creating economic challenges for the entire healthcare sector. Invoices are paid in arrears.



# Budget to Actuals Report

## 911 - Fund 705 and 710

FY23 YTD May 31, 2023 (unaudited)

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	9,803,579	9,931,743	101%	10,402,834	10,464,608	101%	10,489,062	101%	86,228
Telephone User Tax	1,106,750	1,815,283	164%	1,668,000	1,382,552	83%	1,668,000	100%	-
State Reimbursement	60,000	123,282	205%	810,000	622,177	77%	810,000	100%	-
Police RMS User Fees	236,576	237,221	100%	237,221	244,437	103%	244,437	103%	7,216
Contract Payments	147,956	157,552	106%	153,292	154,434	101%	165,000	108%	11,708
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	156,300	129%	165,985	137%	45,111
Property Taxes - Prior Yr	115,000	92,601	81%	80,000	83,749	105%	90,000	113%	10,000
Interest on Investments	96,867	69,988	72%	67,515	229,179	339%	254,250	377%	186,735
Property Taxes - Jefferson Co.	38,344	37,525	98%	39,497	37,343	95%	39,497	100%	-
Miscellaneous	18,658	45,553	244%	25,000	32,006	128%	32,822	131%	7,822
<b>TOTAL RESOURCES</b>	<b>12,019,306</b>	<b>12,896,533</b>	<b>107%</b>	<b>13,744,678</b>	<b>13,529,168</b>	<b>98%</b>	<b>14,099,498</b>	<b>103%</b>	<b>354,820</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Expenditures	-	-	-	64,754	-	0%	-	0%
Personnel Services	8,005,795	7,462,327	93%	8,606,196	7,010,488	81%	7,915,780	92%	690,416
Materials and Services	3,582,212	2,915,749	81%	4,088,201	2,962,362	72%	4,088,201	100%	-
Capital Outlay	2,975,000	518,824	17%	4,950,346	2,149,624	43%	5,075,000	103%	(124,654)
<b>TOTAL REQUIREMENTS</b>	<b>14,563,007</b>	<b>10,896,900</b>	<b>75%</b>	<b>17,709,497</b>	<b>12,122,475</b>	<b>68%</b>	<b>17,078,981</b>	<b>96%</b>	<b>630,516</b>

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%	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>(59,900)</b>	<b>(59,900)</b>	<b>100%</b>	<b>(59,900)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,850,783	10,709,072	90%	12,950,799	12,708,705	98%	12,708,705	98%
Resources over Requirements	(2,543,701)	1,999,633		(3,964,819)	1,406,693		(2,979,483)		985,336
Net Transfers - In (Out)	-	-		(59,900)	(59,900)		(59,900)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 9,307,082</b>	<b>\$ 12,708,705</b>	<b>137%</b>	<b>\$ 8,926,080</b>	<b>\$ 14,055,498</b>	<b>157%</b>	<b>\$ 9,669,322</b>	<b>108%</b>	<b>\$ 743,242</b>

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