



## MEMORANDUM

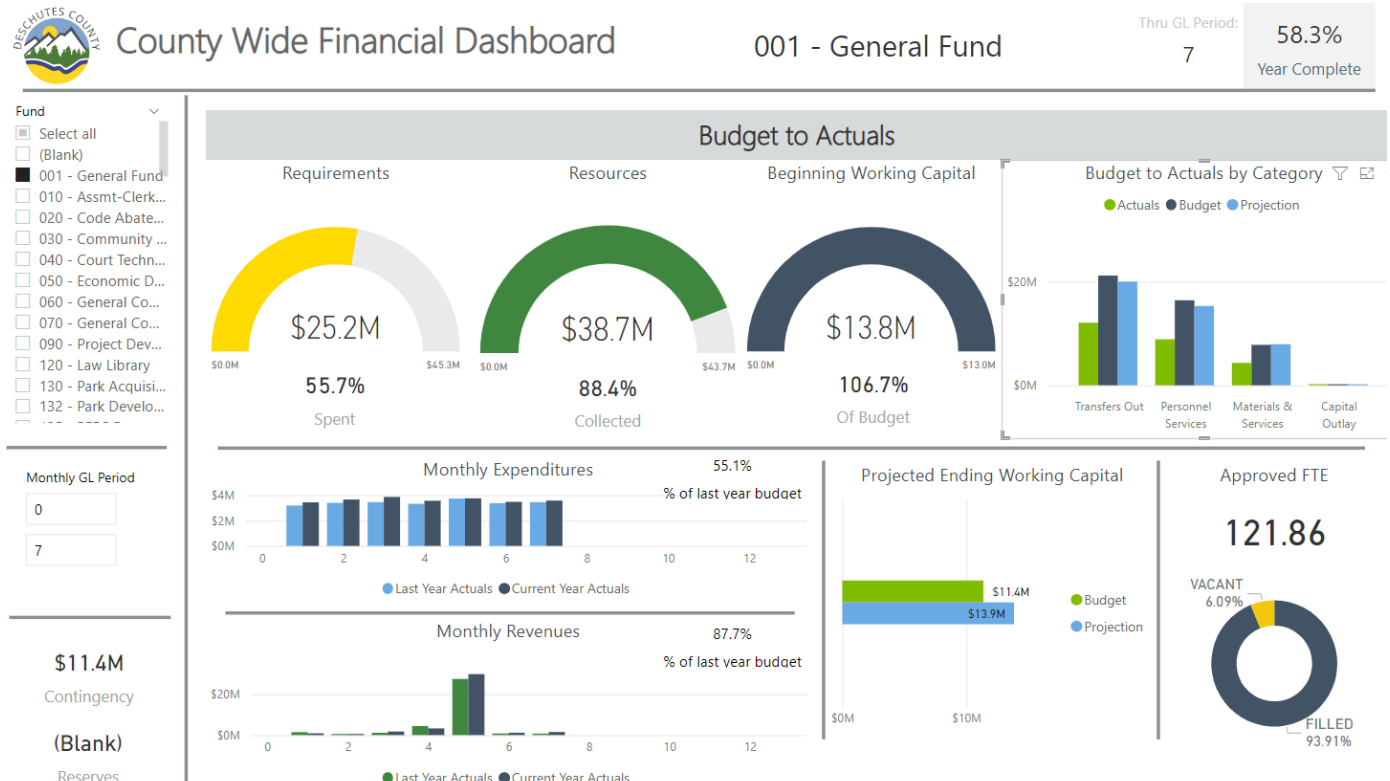
**DATE:** February 22, 2023  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer  
**SUBJECT:** Finance Report for January 2023

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

### Budget to Actuals Report

#### General Fund

- *Revenue* YTD in the General Fund is \$38.7M or 88.4% of budget. By comparison, last year revenue YTD was \$35.7M and 87.5% of budget.
- *Expenses* YTD are \$25.2M and 55.7% of budget. By comparison, last year expenses YTD were \$23.8M and 55% 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 January 31, 2023.

## Position Control Summary

Position Control Summary FY23													
													July - June Percent Unfilled
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June
Assessor	Filled	33.26	31.00	32.00	31.00	31.00	33.26	32.26					
	Unfilled	2.00	4.26	3.26	4.26	4.26	2.00	3.00					9.33%
Clerk	Filled	9.48	9.48	10.48	10.48	10.48	10.48	10.48					
	Unfilled	1.00	1.00	-	-	-	-	-					2.73%
BOPTA	Filled	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					
	Unfilled	3.20	2.20	1.40	0.40	0.40	1.30	2.80					2.74%
Tax	Filled	5.50	5.50	6.50	6.50	6.50	6.50	6.50					
	Unfilled	1.00	1.00	-	-	-	-	-					4.40%
Veterans'	Filled	5.00	5.00	5.00	4.00	4.00	4.00	5.00					
	Unfilled	-	-	-	1.00	1.00	1.00	-					8.57%
Property Mgmt	Filled	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					33.33%
Total General Fund	Filled	113.16	111.90	115.70	115.70	115.70	116.56	115.06	-	-	-	-	-
	Unfilled	8.20	9.46	5.66	6.66	6.66	5.30	6.80	-	-	-	-	-
Justice Court	Filled	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					
	Unfilled	2.70	2.70	2.00	3.00	3.00	2.00	2.00					5.19%
Sheriff	Filled	218.25	232.25	230.25	230.25	231.75	229.75	228.75					
	Unfilled	44.75	30.75	32.75	32.75	31.25	33.25	36.25					13.12%
Houseless Effort	Filled	-	-	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					64.29%
Health Svcs	Filled	355.80	357.50	368.30	371.30	374.55	380.20	380.10					
	Unfilled	49.55	47.85	48.25	46.25	44.25	39.60	39.70					10.87%
CDD	Filled	59.80	58.80	59.80	58.80	59.80	57.80	57.80					
	Unfilled	12.20	13.20	12.20	13.20	12.20	14.20	6.20					16.81%
Road	Filled	55.00	55.00	58.00	57.00	58.00	58.00	57.00					
	Unfilled	6.00	6.00	3.00	4.00	3.00	3.00	4.00					6.79%
Adult P&P	Filled	35.55	35.55	35.85	34.85	34.85	34.85	34.85					
	Unfilled	5.30	5.30	5.00	6.00	6.00	6.00	6.00					13.85%
Solid Waste	Filled	27.00	26.00	28.00	26.00	27.00	28.00	27.00					
	Unfilled	3.00	4.00	2.00	4.00	3.00	2.00	3.00					10.00%
Victims Assistance	Filled	8.00	8.00	8.00	8.50	8.50	8.50	7.50					
	Unfilled	-	-	-	-	-	-	1.00					1.72%
GIS Dedicated	Filled	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					
	Unfilled	3.75	3.75	3.75	2.75	2.75	2.75	2.75					23.54%
Natural Resource	Filled	1.00	-	-	-	2.00	2.00	2.00					
	Unfilled	1.00	2.00	2.00	2.00	-	-	-					50.00%
ISF - Facilities	Filled	20.75	21.75	20.75	21.75	21.75	19.75	19.75					
	Unfilled	4.25	3.25	4.25	3.25	3.25	5.25	5.25					16.43%
ISF - Admin	Filled	8.75	8.75	9.75	10.75	10.75	10.75	9.75					
	Unfilled	2.00	2.00	1.00	-	-	-	-					6.73%
ISF - BOCC	Filled	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					
	Unfilled	1.00	3.00	1.00	1.00	1.00	-	-					8.86%
ISF - Legal	Filled	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					
	Unfilled	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					
	Unfilled	-	-	-	-	-	1.00	1.00					1.71%
ISF - Risk	Filled	2.25	2.25	2.25	2.25	2.25	2.25	3.25					
	Unfilled	-	-	-	-	-	-	-					0.00%
911	Filled	52.00	51.00	49.57	50.57	51.57	52.10	50.10					
	Unfilled	8.00	9.00	10.43	9.43	8.43	7.91	9.91					15.02%
Total:													
	Filled	1,064.86	1,074.30	1,095.47	1,096.97	1,107.72	1,111.76	1,104.16	-	-	-	-	-
	Unfilled	154.70	145.26	135.29	136.29	126.79	124.26	125.86	-	-	-	-	-
	Total	1,219.56	1,219.56	1,230.76	1,233.26	1,234.51	1,236.01	1,230.01	A	-	-	-	-
	% Unfilled	12.68%	11.91%	10.99%	11.05%	10.27%	10.05%	10.23%					11.02%

A 6.0 decrease in FTE. SO +2, CDD -8, Admin -1, Risk +1



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	40,504,168	40,047,506	99%	43,472,708	38,526,362	89%	42,946,156	99%
030 - Juvenile	901,143	1,007,843	112%	1,010,203	313,156	31%	1,044,516	103%
160/170 - TRT	12,578,435	13,029,089	104%	13,631,282	9,252,745	68%	13,640,651	100%
200 - American Rescue Fund	19,000,000	14,281,402	75%	105,186	26,667,067	999%	29,118,051	999%
220 - Justice Court	550,832	494,676	90%	525,032	293,341	56%	525,490	100%
255 - Sheriff's Office	44,947,745	45,776,980	102%	48,877,055	46,251,296	95%	49,260,711	101%
274 - Health Services	48,727,400	48,848,440	100%	57,787,985	37,754,980	65%	60,761,396	105%
295 - CDD	9,580,316	10,542,434	110%	11,675,519	5,839,673	50%	10,203,917	87%
325 - Road	22,629,649	24,768,506	109%	24,889,063	15,201,745	61%	25,546,482	103%
355 - Adult P&P	5,840,250	6,178,356	106%	6,134,018	4,365,997	71%	6,209,920	101%
465 - Road CIP	2,471,190	1,124,832	46%	1,943,063	177,707	9%	1,122,350	58%
610 - Solid Waste	13,350,600	13,930,834	104%	14,503,499	7,681,834	53%	14,076,571	97%
615 - Fair & Expo	1,395,724	1,779,723	128%	1,408,534	995,693	71%	1,738,090	123%
616 - Annual County Fair	1,560,500	1,922,671	123%	1,849,380	2,364,275	128%	2,379,267	129%
617 - Fair & Expo Capital Reserve	8,544	8,012	94%	7,414	74,326	999%	310,827	999%
618 - RV Park	517,524	584,713	113%	642,252	313,662	49%	526,384	82%
619 - RV Park Reserve	7,546	6,354	84%	6,298	10,733	170%	18,950	301%
670 - Risk Management	3,146,973	4,409,440	140%	3,311,477	2,034,274	61%	3,388,141	102%
675 - Health Benefits	23,027,177	25,070,639	109%	23,658,700	13,984,978	59%	23,980,674	101%
705 - 911	12,019,306	12,896,533	107%	13,744,678	10,739,393	78%	13,905,001	101%
999 - Other	50,071,869	34,055,652	68%	57,723,737	43,240,664	75%	59,326,870	103%
<b>TOTAL RESOURCES</b>	<b>312,836,891</b>	<b>300,764,634</b>	<b>96%</b>	<b>326,907,084</b>	<b>266,083,902</b>	<b>81%</b>	<b>360,030,416</b>	<b>110%</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	21,298,809	19,383,248	91%	24,202,373	13,186,780	54%	23,241,795	96%
030 - Juvenile	7,496,355	6,674,328	89%	7,928,538	4,130,180	52%	7,429,006	94%
160/170 - TRT	4,010,388	3,826,539	95%	13,113,218	9,111,412	69%	13,093,599	100%
200 - American Rescue Fund	38,000,000	14,187,441	37%	23,129,361	9,494,863	41%	23,129,361	100%
220 - Justice Court	736,142	690,802	94%	731,183	428,061	59%	734,987	101%



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD January 31, 2023 (unaudited)

**58.3%**

Year Complete

255 - Sheriff's Office	54,162,360	51,382,461	95%	59,715,533	32,511,147	54%	58,483,138	98%
274 - Health Services	58,872,642	51,718,597	88%	71,019,127	35,680,822	50%	66,754,151	94%
295 - CDD	9,978,889	8,963,943	90%	11,233,304	5,349,214	48%	9,550,938	85%
325 - Road	15,024,128	13,771,124	92%	16,188,996	7,287,108	45%	15,705,636	97%
355 - Adult P&P	7,079,915	6,392,578	90%	7,575,910	3,713,922	49%	6,699,509	88%
465 - Road CIP	29,722,691	8,106,117	27%	28,387,166	12,938,780	46%	27,108,146	95%
610 - Solid Waste	9,709,991	8,792,122	91%	11,754,672	5,390,668	46%	11,754,672	100%
615 - Fair & Expo	2,504,877	2,626,480	105%	2,768,054	1,621,544	59%	2,669,739	96%
616 - Annual County Fair	1,468,131	1,352,783	92%	1,852,030	1,884,231	102%	1,956,939	106%
617 - Fair & Expo Capital Reserve	568,000	7,670	1%	870,000	29,352	3%	870,000	100%
618 - RV Park	552,188	466,135	84%	594,181	340,273	57%	534,175	90%
619 - RV Park Reserve	100,000	885	1%	100,000	5,048	5%	100,000	100%
670 - Risk Management	6,427,292	4,982,451	78%	5,887,806	1,796,392	31%	5,325,841	90%
675 - Health Benefits	29,424,393	29,294,027	100%	26,769,217	13,712,467	51%	26,769,217	100%
705 - 911	14,563,007	10,896,900	75%	17,709,497	7,440,327	42%	16,636,918	94%
999 - Other	86,872,890	41,149,853	47%	107,593,824	29,963,785	28%	106,751,207	99%
TOTAL REQUIREMENTS	398,573,088	284,666,484	71%	439,123,990	196,016,376	45%	425,298,974	97%



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD January 31, 2023 (unaudited)

**58.3%**

Year Complete

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	(21,952,604)	(21,807,006)	99%	(20,871,416)	(11,903,797)	57%	(19,698,572)	94%
030 - Juvenile	6,223,387	6,223,387	100%	6,452,997	3,764,243	58%	6,452,997	100%
160/170 - TRT	(6,024,574)	(5,916,413)	98%	(6,031,446)	(3,518,319)	58%	(6,028,659)	100%
220 - Justice Court	240,956	196,126	81%	263,217	153,538	58%	263,217	100%
255 - Sheriff's Office	3,500,737	3,501,246	100%	3,448,587	2,105,947	61%	3,448,587	100%
274 - Health Services	6,122,830	6,122,830	100%	8,007,942	4,075,570	51%	5,922,021	74%
295 - CDD	(270,622)	(1,159,207)	428%	(911,585)	(426,540)	47%	(1,183,335)	130%
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	72,901	27%	267,532	100%
465 - Road CIP	12,193,917	10,672,113	88%	14,230,313	4,889,361	34%	14,230,313	100%
610 - Solid Waste	(6,029,323)	(6,029,323)	100%	(5,299,665)	(2,648,141)	50%	(5,299,665)	100%
615 - Fair & Expo	962,736	918,804	95%	704,127	410,739	58%	702,175	100%
616 - Annual County Fair	(75,000)	(75,000)	100%	(156,706)	(91,406)	58%	(156,706)	100%
617 - Fair & Expo Capital Reserve	798,901	779,502	98%	1,149,827	670,719	58%	1,148,992	100%
618 - RV Park	47,958	47,958	100%	(81,566)	19,083	-23%	(81,566)	100%
619 - RV Park Reserve	132,042	132,042	100%	261,750	152,579	58%	261,566	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(2,037)	58%	(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	9,776,236	89%	12,144,639	111%
<b>TOTAL TRANSFERS</b>	<b>91</b>	<b>-</b>	<b>0</b>	<b>(255)</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD January 31, 2023 (unaudited)

**58.3%**

Year Complete

ENDING FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	10,723,375	13,847,827	129%	11,374,637	27,283,612	13,853,617	122%
030 - Juvenile	596,681	1,522,125	255%	634,663	1,469,345	1,590,633	251%
160/170 - TRT	8,433,816	9,475,532	112%	4,000,000	6,098,545	3,993,925	100%
200 - American Rescue Fund	-	108,098	999%	-	17,280,302	6,096,788	999%
220 - Justice Court	55,646	-	0%	57,066	18,819	53,720	94%
255 - Sheriff's Office	12,160,633	15,162,285	125%	7,024,650	31,008,381	9,388,445	134%
274 - Health Services	6,011,534	13,942,649	232%	6,005,519	20,092,376	13,871,914	231%
295 - CDD	763,172	2,168,956	284%	1,627,134	2,232,875	1,638,600	101%
325 - Road	2,231,806	7,806,356	350%	2,262,898	8,280,218	5,317,066	235%
355 - Adult P&P	1,971,182	3,238,905	164%	1,925,640	3,963,881	3,016,848	157%
465 - Road CIP	5,316,460	27,223,832	512%	12,334,484	19,352,119	15,468,349	125%
610 - Solid Waste	583,520	3,066,662	526%	556,359	2,709,687	88,896	16%
615 - Fair & Expo	604,256	995,519	165%	315,960	780,408	766,046	242%
616 - Annual County Fair	17,369	385,854	999%	225,358	774,493	651,476	289%
617 - Fair & Expo Capital Reserve	1,341,108	1,809,440	135%	1,587,183	2,525,133	2,399,259	151%
618 - RV Park	13,294	166,536	999%	82,920	159,008	77,179	93%
619 - RV Park Reserve	824,054	1,191,937	145%	1,340,766	1,350,201	1,372,453	102%
670 - Risk Management	5,045,296	8,944,938	177%	5,107,351	9,180,783	7,003,738	137%
675 - Health Benefits	8,375,402	11,304,191	135%	8,815,139	11,576,702	8,515,648	97%
705 - 911	9,307,082	12,708,705	137%	8,926,080	15,947,871	9,916,888	111%
999 - Other	55,322,038	95,096,396	172%	56,809,164	120,326,932	63,666,440	112%
TOTAL FUND BALANCE	129,697,724	230,166,744	177%	131,012,971	302,411,692	168,747,928	129%



# Budget to Actuals Report

## General Fund - Fund 001

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Property Taxes - Current	32,410,716	32,791,880	101%	34,467,173	32,502,376	94%	34,378,087	100%	(89,086) <b>A</b>
Property Taxes - Prior	460,000	337,612	73%	301,000	222,266	74%	301,000	100%	-
Other General Revenues	2,689,926	2,880,344	107%	3,591,874	3,155,345	88%	3,744,408	104%	152,534 <b>B</b>
Assessor	987,411	886,514	90%	964,246	347,279	36%	964,246	100%	-
Clerk	2,741,215	2,225,591	81%	2,298,566	783,904	34%	1,598,566	70%	(700,000) <b>C</b>
BOPTA	14,588	13,216	91%	14,588	5,261	36%	14,588	100%	-
District Attorney	448,201	258,776	58%	1,183,942	1,289,033	109%	1,293,942	109%	110,000 <b>D</b>
Tax Office	341,004	321,554	94%	221,483	88,998	40%	221,483	100%	-
Veterans	259,107	182,018	70%	214,836	91,009	42%	214,836	100%	- <b>E</b>
Property Management	152,000	150,000	99%	215,000	40,891	19%	215,000	100%	- <b>F</b>
<b>TOTAL RESOURCES</b>	<b>40,504,168</b>	<b>40,047,506</b>	<b>99%</b>	<b>43,472,708</b>	<b>38,526,362</b>	<b>89%</b>	<b>42,946,156</b>	<b>99%</b>	<b>(526,552)</b>

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Assessor	5,454,784	5,157,534	95%	5,910,478	3,088,619	52%	5,443,924	92%	466,554 <b>G</b>
Clerk	2,080,739	1,735,214	83%	2,432,710	1,209,999	50%	2,362,964	97%	69,746 <b>H</b>
BOPTA	82,911	77,147	93%	87,177	48,671	56%	95,578	110%	(8,401)
District Attorney	9,715,707	8,677,696	89%	10,979,839	5,989,620	55%	10,617,050	97%	362,789 <b>I</b>
Medical Examiner	242,652	241,582	100%	438,702	136,763	31%	438,702	100%	-
Tax Office	932,570	886,019	95%	905,262	515,729	57%	884,605	98%	20,657 <b>H</b>
Veterans	795,189	762,328	96%	809,390	408,867	51%	808,721	100%	669 <b>H</b>
Property Management	380,061	360,274	95%	508,359	211,069	42%	459,795	90%	48,564 <b>H</b>
Non-Departmental	1,614,196	1,485,453	92%	2,130,456	1,577,442	74%	2,130,456	100%	- <b>J</b>
<b>TOTAL REQUIREMENTS</b>	<b>21,298,809</b>	<b>19,383,248</b>	<b>91%</b>	<b>24,202,373</b>	<b>13,186,780</b>	<b>54%</b>	<b>23,241,795</b>	<b>96%</b>	<b>960,578</b>

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	260,000	260,000	100%	260,000	151,921	58%	260,439	100%	439 <b>K</b>
Transfers Out	(22,212,604)	(22,067,006)	99%	(21,131,416)	(12,055,718)	57%	(19,959,011)	94%	1,172,405
<b>TOTAL TRANSFERS</b>	<b>(21,952,604)</b>	<b>(21,807,006)</b>	<b>99%</b>	<b>(20,871,416)</b>	<b>(11,903,797)</b>	<b>57%</b>	<b>(19,698,572)</b>	<b>94%</b>	<b>1,172,844</b>

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	13,470,620	14,990,575	111%	12,975,718	13,847,828	107%	13,847,828	107%	872,110
Resources over Requirements	19,205,359	20,664,258		19,270,335	25,339,582		19,704,361		434,026
Net Transfers - In (Out)	(21,952,604)	(21,807,006)		(20,871,416)	(11,903,797)		(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>\$ 27,283,612</b>	<b>240%</b>	<b>\$ 13,853,617</b>	<b>122%</b>	<b>\$2,478,980</b>

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





# Budget to Actuals Report

## Juvenile - Fund 030

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
OYA Basic & Diversion	432,044	500,765	116%	525,049	97,007	18%	525,049	100%	-
ODE Juvenile Crime Prev	100,517	117,184	117%	123,000	26,360	21%	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	52,633	61%	90,228	105%	4,228
Inmate/Prisoner Housing	80,000	92,400	116%	55,000	72,300	131%	90,000	164%	35,000
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	49,339	12,655	26%	49,339	100%	-
Miscellaneous	7,500	29,113	388%	42,500	19,798	47%	37,000	87%	(5,500)
OJD Court Fac/Sec SB 1065	20,000	10,291	51%	15,000	8,374	56%	15,000	100%	-
Food Subsidy	12,000	11,380	95%	10,000	6,612	66%	10,000	100%	-
Contract Payments	8,000	9,947	124%	8,000	2,327	29%	5,000	63%	(3,000)
Interest on Investments	14,243	7,647	54%	6,815	15,089	221%	25,680	377%	18,865
<b>TOTAL RESOURCES</b>	<b>901,143</b>	<b>1,007,843</b>	<b>112%</b>	<b>1,010,203</b>	<b>313,156</b>	<b>31%</b>	<b>1,044,516</b>	<b>103%</b>	<b>34,313</b>

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,082,895	5,411,118	89%	6,332,160	3,355,238	53%	5,884,136	93%	448,024
Materials and Services	1,363,409	1,249,983	92%	1,527,992	767,342	50%	1,476,484	97%	51,508
Capital Outlay	50,051	13,226	26%	68,386	7,600	11%	68,386	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>7,496,355</b>	<b>6,674,328</b>	<b>89%</b>	<b>7,928,538</b>	<b>4,130,180</b>	<b>52%</b>	<b>7,429,006</b>	<b>94%</b>	<b>499,532</b>

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	6,304,397	6,304,397	100%	6,529,064	3,808,609	58%	6,529,064	100%	-
Transfers Out-Veh Reserve	(81,010)	(81,010)	100%	(76,067)	(44,366)	58%	(76,067)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,223,387</b>	<b>6,223,387</b>	<b>100%</b>	<b>6,452,997</b>	<b>3,764,243</b>	<b>58%</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)	(3,817,024)		(6,384,490)		533,845
Net Transfers - In (Out)	6,223,387	6,223,387		6,452,997	3,764,243		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>\$ 1,469,345</b>	<b>232%</b>	<b>\$ 1,590,633</b>	<b>251%</b>	<b>\$955,970</b>

- A** New lease payment for JBarJ
- B** Savings based on current expense trends for materials and services.
- C** Out of county utilization for last two months is higher than anticipated based on original projection. Can shift daily based on intake activity.
- D** Investment Income projected to come in higher than budget
- E** Projected Personnel savings based on 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 January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Room Taxes	12,519,987	12,977,205	104%	13,580,874	9,196,342	68%	13,539,110	100%	(41,764) <b>A</b>
Interest on Investments	58,448	51,884	89%	50,408	56,241	112%	101,380	201%	50,972 <b>B</b>
Miscellaneous	-	-		-	161		161		161
<b>TOTAL RESOURCES</b>	<b>12,578,435</b>	<b>13,029,089</b>	<b>104%</b>	<b>13,631,282</b>	<b>9,252,745</b>	<b>68%</b>	<b>13,640,651</b>	<b>100%</b>	<b>9,369</b>

### REQUIREMENTS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Grants & Contributions	-	-		5,600,000	4,600,000	82%	5,600,000	100%	- <b>C</b>
COVA	3,660,659	3,512,891	96%	3,675,886	2,288,696	62%	3,656,267	99%	19,619 <b>D</b>
Interfund Charges	239,526	239,526	100%	3,574,573	2,085,168	58%	3,574,573	100%	- <b>E</b>
Administrative	15,203	9,365	62%	215,508	107,548	50%	215,508	100%	-
Software	95,000	64,758	68%	47,251	30,000	63%	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>9,111,412</b>	<b>69%</b>	<b>13,093,599</b>	<b>100%</b>	<b>19,619</b>

### TRANSFERS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(11,662)	58%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(43,750)	58%	(75,000)	100%	-
Transfer Out - Justice Court	(240,956)	(196,126)	81%	(263,217)	(153,538)	58%	(263,217)	100%	-
Transfer Out - Health	(444,417)	(444,417)	100%	(418,417)	(244,076)	58%	(418,417)	100%	-
Transfer Out - F&E Reserve	(498,901)	(479,502)	96%	(501,683)	(292,642)	58%	(500,848)	100%	835 <b>F</b>
Transfer Out - F&E	(1,093,513)	(1,049,581)	96%	(1,101,342)	(642,446)	58%	(1,099,390)	100%	1,952 <b>G</b>
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(2,130,205)	58%	(3,651,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(6,024,574)</b>	<b>(5,916,413)</b>	<b>98%</b>	<b>(6,031,446)</b>	<b>(3,518,319)</b>	<b>58%</b>	<b>(6,028,659)</b>	<b>100%</b>	<b>2,787</b>

### FUND BALANCE

	Fiscal Year 2022			Fiscal Year 2023					
	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%	(37,850)
Resources over Requirements	8,568,047	9,202,550		518,064	141,333		547,052		28,988
Net Transfers - In (Out)	(6,024,574)	(5,916,413)		(6,031,446)	(3,518,319)		(6,028,659)		2,787
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,433,816</b>	<b>\$ 9,475,532</b>	<b>112%</b>	<b>\$ 4,000,000</b>	<b>\$ 6,098,545</b>	<b>152%</b>	<b>\$ 3,993,925</b>	<b>100%</b>	<b>(\$6,075)</b>

- A** Room Tax collections up 4.3% over last year versus 5.0% budget assumption
- B** Investment Income projected to come in higher than budget
- C** Includes contributions of \$4M to Sunriver Service District, \$600K to Deschutes Trail Coalition and \$1M to Mt. Bachelor
- D** Payments to COVA based on a percent of TRT collections
- E** Includes ~\$3.5M for Interfund Payments to the General County Reserve Fund
- F** The balance of the 1% F&E TRT is transferred to F&E reserves
- G** Transfer projected to be lower based on decreased Room Tax revenue



# Budget to Actuals Report

## ARPA – Fund 200

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Interest on Investments	-	93,961		105,186	176,219	168%	316,130	301%	210,944 <b>A</b>
Local Assistance & Tribal Consistency	-	-		-	2,311,073		4,622,145		4,622,145 <b>B</b>
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	14,187,441	75%	-	24,179,776		24,179,776		24,179,776 <b>C</b>
<b>TOTAL RESOURCES</b>	<b>19,000,000</b>	<b>14,281,402</b>	<b>75%</b>	<b>105,186</b>	<b>26,667,067</b>	<b>999%</b>	<b>29,118,051</b>	<b>999%</b>	<b>29,012,865</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Services to Disproportionately Impacted Communities	20,650,098	5,242,251	25%	15,394,824	7,551,739	49%	15,394,824	100%	- <b>D</b>
Administrative	5,281,005	143,079	3%	4,317,328	103,122	2%	4,317,328	100%	- <b>E</b>
Infrastructure	2,050,000	527,275	26%	1,634,710	484,146	30%	1,634,710	100%	- <b>F</b>
Negative Economic Impacts	6,285,840	5,488,685	87%	899,577	538,494	60%	899,577	100%	- <b>G</b>
Public Health	3,733,057	2,786,152	75%	882,922	817,362	93%	882,922	100%	- <b>H</b>
<b>TOTAL REQUIREMENTS</b>	<b>38,000,000</b>	<b>14,187,441</b>	<b>37%</b>	<b>23,129,361</b>	<b>9,494,863</b>	<b>41%</b>	<b>23,129,361</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	19,000,000	14,137	0%	23,024,175	108,098	0%	108,098	0%	(22,916,077)
Resources over Requirements	(19,000,000)	93,961		(23,024,175)	17,172,204		5,988,690		29,012,865
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 108,098</b>	<b>999%</b>	<b>-</b>	<b>\$ 17,280,302</b>	<b>999%</b>	<b>\$ 6,096,788</b>	<b>999%</b>	<b>\$6,096,788</b>

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



# Budget to Actuals Report

## Justice Court - Fund 220

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Court Fines & Fees	550,000	494,265	90%	525,000	293,044	56%	525,000	100%	-
Interest on Investments	95	45	48%	32	297	929%	490	999%	458 <b>A</b>
Miscellaneous	737	365	50%	-	-		-		-
<b>TOTAL RESOURCES</b>	<b>550,832</b>	<b>494,676</b>	<b>90%</b>	<b>525,032</b>	<b>293,341</b>	<b>56%</b>	<b>525,490</b>	<b>100%</b>	<b>458</b>

### REQUIREMENTS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	577,209	541,792	94%	569,648	336,098	59%	573,452	101%	(3,804)
Materials and Services	158,933	149,011	94%	161,535	91,963	57%	161,535	100%	- <b>B</b>
<b>TOTAL REQUIREMENTS</b>	<b>736,142</b>	<b>690,802</b>	<b>94%</b>	<b>731,183</b>	<b>428,061</b>	<b>59%</b>	<b>734,987</b>	<b>101%</b>	<b>(3,804)</b>

### TRANSFERS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - TRT	240,956	196,126	81%	263,217	153,538	58%	263,217	100%	-
<b>TOTAL TRANSFERS</b>	<b>240,956</b>	<b>196,126</b>	<b>81%</b>	<b>263,217</b>	<b>153,538</b>	<b>58%</b>	<b>263,217</b>	<b>100%</b>	<b>-</b>
Resources over Requirements	(185,310)	(196,126)		(206,151)	(134,719)		(209,497)		(3,346)
Net Transfers - In (Out)	240,956	196,126		263,217	153,538		263,217		-
<b>TOTAL</b>	<b>\$ 55,646</b>	<b>-</b>	<b>0%</b>	<b>\$ 57,066</b>	<b>\$ 18,819</b>	<b>33%</b>	<b>\$ 53,720</b>	<b>94%</b>	<b>(\$3,346)</b>

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

**B** One time yearly software maintenance fee paid in July for entire fiscal year



# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
LED #1 Property Tax Current	28,448,529	28,828,746	101%	30,282,049	28,624,636	95%	30,239,651	100%	(42,398) <b>A</b>
LED #2 Property Tax Current	11,813,562	11,962,302	101%	13,400,541	12,598,973	94%	13,313,046	99%	(87,495) <b>B</b>
Sheriff's Office Revenues	3,993,964	4,407,029	110%	4,607,630	4,585,528	100%	4,945,024	107%	337,394 <b>C</b>
LED #1 Property Tax Prior	330,000	288,862	88%	330,000	185,635	56%	330,000	100%	-
LED #2 Property Tax Prior	145,000	118,145	81%	145,000	76,620	53%	145,000	100%	-
LED #1 Interest	147,416	96,152	65%	89,119	146,735	165%	240,230	270%	151,111 <b>C</b>
LED #2 Interest	69,274	24,356	35%	22,716	33,169	146%	47,760	210%	25,044 <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>46,251,296</b>	<b>95%</b>	<b>49,260,711</b>	<b>101%</b>	<b>383,656</b>

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Digital Forensics	-	-		808,610	448,440	55%	768,346	95%	40,264
Concealed Handgun Licenses	-	-		335,044	173,261	52%	308,849	92%	26,195
Rickard Ranch	-	-		264,871	128,823	49%	264,871	100%	-
Sheriff's Services	4,002,499	4,208,992	105%	5,863,885	2,912,135	50%	5,125,790	87%	738,095
Civil/Special Units	1,154,204	1,112,473	96%	1,168,300	705,110	60%	1,109,983	95%	58,317
Automotive/Communications	3,576,342	3,738,777	105%	4,005,888	1,988,229	50%	3,909,285	98%	96,603
Detective	3,029,130	3,013,632	99%	3,383,825	2,200,919	65%	3,933,754	116%	(549,929)
Patrol	14,015,461	13,440,565	96%	14,640,315	8,341,837	57%	14,776,858	101%	(136,543)
Records	1,025,023	735,218	72%	944,493	382,712	41%	685,062	73%	259,431
Adult Jail	21,033,697	18,807,184	89%	22,269,320	11,771,469	53%	20,991,450	94%	1,277,870
Court Security	444,617	431,758	97%	424,769	305,107	72%	530,499	125%	(105,730)
Emergency Services	789,912	543,303	69%	829,997	311,013	37%	635,501	77%	194,496
Special Services	1,775,588	2,053,196	116%	2,047,792	1,383,912	68%	2,468,297	121%	(420,505)
Training	1,626,207	1,786,439	110%	1,907,588	899,131	47%	1,912,594	100%	(5,006)
Other Law Enforcement	1,389,684	1,510,925	109%	820,836	559,050	68%	1,061,999	129%	(241,163)
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>32,511,147</b>	<b>54%</b>	<b>58,483,138</b>	<b>98%</b>	<b>1,232,395</b>

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	2,130,205	58%	3,651,787	100%	-
Transfer In - General Fund	121,950	121,950	100%	70,000	40,831	58%	70,000	100%	-
Transfers Out - Debt Service	(273,000)	(272,491)	100%	(273,200)	(65,089)	24%	(273,200)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,500,737</b>	<b>3,501,246</b>	<b>100%</b>	<b>3,448,587</b>	<b>2,105,947</b>	<b>61%</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%	747,744
Resources over Requirements	(9,214,615)	(5,605,481)		(10,838,478)	13,740,149		(9,222,427)		1,616,051
Net Transfers - In (Out)	3,500,737	3,501,246		3,448,587	2,105,947		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>\$ 31,008,381</b>	<b>441%</b>	<b>\$ 9,388,445</b>	<b>134%</b>	<b>\$ 2,363,795</b>

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

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



# Budget to Actuals Report

## Health Services - Fund 274

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	17,641,302	16,634,837	94%	22,223,536	14,500,771	65%	23,813,079	107%	1,589,543
OHP Capitation	8,947,837	11,776,144	132%	12,882,624	7,663,361	59%	12,115,681	94%	(766,943)
State Miscellaneous	4,129,465	3,518,729	85%	8,901,719	5,832,900	66%	8,414,578	95%	(487,141)
OHP Fee for Service	3,627,151	4,032,343	111%	3,232,620	2,265,038	70%	4,909,696	152%	1,677,076
Federal Grants	4,303,483	4,090,251	95%	2,615,634	1,329,260	51%	2,691,308	103%	75,674
Local Grants	1,936,838	3,350,227	173%	2,332,031	1,672,738	72%	2,525,159	108%	193,128
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	1,089,764	88%	1,258,100	102%	19,601
Other	884,036	866,362	98%	1,169,317	1,155,534	99%	1,186,058	101%	16,741
State - Medicaid/Medicare	843,050	777,348	92%	807,530	664,834	82%	1,139,526	141%	331,996
Patient Fees	468,415	538,392	115%	615,644	374,656	61%	642,200	104%	26,556
Medicaid	1,014,100	750,524	74%	430,863	367,780	85%	630,480	146%	199,617
State - Medicare	172,200	194,470	113%	337,614	120,647	36%	206,824	61%	(130,790)
Vital Records	280,000	342,960	122%	300,000	179,726	60%	348,017	116%	48,017
Liquor Revenue	157,000	199,100	127%	177,574	71,415	40%	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	82,919	66%	165,838	133%	40,838
Interest on Investments	156,549	101,438	65%	97,750	193,461	198%	347,100	355%	249,350
CCBHC Grant	2,627,291	38,587	1%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>48,727,400</b>	<b>48,848,440</b>	<b>100%</b>	<b>57,787,985</b>	<b>37,754,980</b>	<b>65%</b>	<b>60,761,396</b>	<b>105%</b>	<b>2,973,411</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Expenditures	-	-	-	40,027	-	0%	40,027	100%	-
Administration Allocation	-	-	999%	-	-	0%	-	0%	-
Personnel Services	43,994,358	39,393,426	90%	50,678,752	27,890,689	55%	46,223,581	91%	4,455,171
Materials and Services	14,721,284	12,243,043	83%	19,919,705	7,669,834	39%	20,115,900	101%	(196,195)
Capital Outlay	157,000	82,128	52%	380,643	120,300	32%	374,643	98%	6,000
<b>TOTAL REQUIREMENTS</b>	<b>58,872,642</b>	<b>51,718,597</b>	<b>88%</b>	<b>71,019,127</b>	<b>35,680,822</b>	<b>50%</b>	<b>66,754,151</b>	<b>94%</b>	<b>4,264,976</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	5,909,168	5,909,168	100%	6,608,245	3,854,746	58%	5,435,840	82%	(1,172,405)
Transfers In- OHP Mental Health	-	-	-	1,473,586	368,382	25%	560,070	38%	(913,516)
Transfers In - TRT	444,417	444,417	100%	418,417	244,076	58%	418,417	100%	-
Transfers Out	(230,755)	(230,755)	100%	(492,306)	(391,634)	80%	(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>4,075,570</b>	<b>51%</b>	<b>5,922,021</b>	<b>74%</b>	<b>(2,085,921)</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)	-	(13,231,142)	2,074,157	-	(5,992,755)	-	7,238,387
Net Transfers - In (Out)	6,122,830	6,122,830	100%	8,007,942	4,075,570	51%	5,922,021	-	(2,085,921)
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,011,534</b>	<b>\$ 13,942,649</b>	<b>232%</b>	<b>\$ 6,005,519</b>	<b>\$ 20,092,376</b>	<b>335%</b>	<b>\$ 13,871,914</b>	<b>231%</b>	<b>\$ 7,866,395</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Federal Grants	1,438,843	1,183,981	82%	454,405	251,931	55%	747,892	165%	293,487 <b>A</b>
State Grant	769,319	493,270	64%	379,180	313,969	83%	340,782	90%	(38,398)
OHP Capitation	-	436,443		367,074	238,322	65%	367,074	100%	-
Other	9,200	12,146	132%	160,495	155,154	97%	158,695	99%	(1,800)
Interest on Investments	156,549	101,438	65%	97,750	193,461	198%	347,100	355%	249,350
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>1,152,836</b>	<b>79%</b>	<b>1,961,543</b>	<b>134%</b>	<b>502,639</b>

### REQUIREMENTS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Expenditures	-	-		3,095	-	0%	3,095	100%	-
Personnel Services	6,904,224	5,832,219	84%	6,738,820	3,436,990	51%	5,947,709	88%	791,111 <b>B</b>
Materials and Services	6,580,649	6,134,705	93%	7,007,588	3,833,603	55%	6,900,579	98%	107,009
Administration Allocation	(10,188,902)	(10,188,901)	100%	(11,228,846)	(2,735,859)	24%	(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>4,534,735</b>	<b>180%</b>	<b>1,622,537</b>	<b>64%</b>	<b>898,120</b>

### TRANSFERS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	-	-		80,771	20,190	25%	-	0%	(80,771) <b>C</b>
Transfers Out	(219,794)	(219,794)	100%	(230,635)	(134,533)	58%	(230,635)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(219,794)</b>	<b>(219,794)</b>	<b>100%</b>	<b>(149,864)</b>	<b>(114,343)</b>	<b>76%</b>	<b>(230,635)</b>	<b>154%</b>	<b>(80,771)</b>

### FUND BALANCE

	Fiscal Year 2022			Fiscal Year 2023					
	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%	123,133
Resources over Requirements	(435,256)	457,318		(1,061,752)	(3,381,898)		339,006		1,400,759
Net Transfers - In (Out)	(219,794)	(219,794)		(149,864)	(114,343)		(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>\$ 511,224</b>	<b>19%</b>	<b>\$ 4,115,837</b>	<b>154%</b>	<b>\$1,443,121</b>

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

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

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





# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	11,907,014	12,160,202	102%	15,718,843	10,490,182	67%	16,883,785	107%	1,164,942 <b>A</b>
OHP Capitation	8,947,837	11,339,701	127%	12,515,550	7,425,039	59%	11,748,607	94%	(766,943) <b>B</b>
State Miscellaneous	1,934,643	1,712,171	89%	8,027,373	5,573,664	69%	7,490,745	93%	(536,628) <b>C</b>
OHP Fee for Service	3,627,151	4,009,351	111%	3,214,360	2,246,922	70%	4,877,317	152%	1,662,957 <b>B</b>
Federal Grants	2,725,623	2,781,433	102%	2,017,169	1,005,729	50%	1,780,729	88%	(236,440)
Local Grants	1,093,055	1,378,335	126%	1,475,139	840,395	57%	1,537,053	104%	61,914
Other	682,180	668,038	98%	719,670	422,414	59%	722,058	100%	2,388
Patient Fees	372,115	431,526	116%	519,344	290,042	56%	497,215	96%	(22,129)
Medicaid	1,014,100	750,524	74%	430,863	367,780	85%	630,480	146%	199,617
State - Medicare	172,200	194,470	113%	337,614	120,647	36%	206,824	61%	(130,790)
Liquor Revenue	157,000	199,100	127%	177,574	71,415	40%	177,574	100%	-
Divorce Filing Fees	173,030	178,331	103%	173,030	63,178	37%	63,178	37%	(109,852) <b>D</b>
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>29,044,406</b>	<b>64%</b>	<b>46,742,565</b>	<b>103%</b>	<b>1,289,036</b>

### REQUIREMENTS

	Fiscal Year 2022			Fiscal Year 2023			Fiscal Year 2023 Projection		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	7,523,855	7,523,855	100%	8,265,132	2,021,250	24%	8,265,132	100%	-
Personnel Services	26,606,065	24,513,386	92%	32,453,031	18,504,785	57%	29,814,766	92%	2,638,265 <b>E</b>
Materials and Services	4,882,963	3,690,305	76%	10,260,652	2,963,286	29%	10,219,022	100%	41,629
Capital Outlay	80,000	54,752	68%	225,443	109,100	48%	219,443	97%	6,000
<b>TOTAL REQUIREMENTS</b>	<b>39,092,883</b>	<b>35,782,298</b>	<b>92%</b>	<b>51,204,258</b>	<b>23,598,420</b>	<b>46%</b>	<b>48,518,363</b>	<b>95%</b>	<b>2,685,895</b>

### TRANSFERS

	Fiscal Year 2022			Fiscal Year 2023			Fiscal Year 2023 Projection		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	2,278,087	2,278,087	100%	2,231,439	1,301,643	58%	1,227,695	55%	(1,003,744) <b>F</b>
Transfers In- OHP Mental Health	-	-	-	1,392,815	348,192	25%	560,070	40%	(832,745) <b>G</b>
Transfers Out	(10,961)	(10,961)	100%	(152,921)	(148,351)	97%	(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>1,501,484</b>	<b>43%</b>	<b>1,634,844</b>	<b>47%</b>	<b>(1,836,489)</b>

### FUND BALANCE

	Fiscal Year 2022			Fiscal Year 2023			Fiscal Year 2023 Projection		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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)	5,445,986	-	(1,775,798)	-	3,974,931
Net Transfers - In (Out)	2,267,126	2,267,126	100%	3,471,333	1,501,484	43%	1,634,844	47%	(1,836,489)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,859,692</b>	<b>\$ 6,317,322</b>	<b>340%</b>	<b>\$ 2,509,399</b>	<b>\$ 13,264,614</b>	<b>529%</b>	<b>\$ 6,176,189</b>	<b>246%</b>	<b>\$3,666,790</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).
- B** A new System of Care wraparound payment was budgeted as part of OHP Capitation, but is coming in as OHP Fee for Service.
- C** Vacancies in I/DD are estimated to result in lower State Miscellaneous revenue than budgeted.
- D** Mediation Program will no longer be managed within Health Services, so funds are transferred out of Health Services
- E** Personnel projections based on year to date vacancy savings and assume 10% moving forward.
- F** Estimating Behavioral Health will return approximately \$1M return of County General Funds in FY23.
- G** Transfers In from OHP Mental Health Reserves will occur at end of year. Fewer funds are currently projected to be transferred to Behavioral Health than budgeted.





# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	4,964,969	3,981,365	80%	6,125,513	3,696,620	60%	6,588,512	108%	462,999 <b>A</b>
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	1,089,764	88%	1,258,100	102%	19,601
State Miscellaneous	2,194,822	1,806,557	82%	874,346	259,236	30%	923,833	106%	49,487
Local Grants	843,783	1,971,892	234%	856,892	832,342	97%	988,106	115%	131,214 <b>B</b>
State - Medicaid/Medicare	843,050	777,348	92%	807,530	664,834	82%	1,139,526	141%	331,996 <b>C</b>
Vital Records	280,000	342,960	122%	300,000	179,726	60%	348,017	116%	48,017
Other	192,656	186,177	97%	289,152	577,966	200%	305,305	106%	16,153
Federal Grants	139,017	124,837	90%	144,060	71,600	50%	162,687	113%	18,627
State Shared- Family Planning	152,634	118,228	77%	125,000	82,919	66%	165,838	133%	40,838
Patient Fees	96,300	105,742	110%	96,300	84,614	88%	144,985	151%	48,685
OHP Fee for Service	-	22,993		18,260	18,116	99%	32,379	177%	14,119
<b>TOTAL RESOURCES</b>	<b>10,793,250</b>	<b>10,651,270</b>	<b>99%</b>	<b>10,875,552</b>	<b>7,557,737</b>	<b>69%</b>	<b>12,057,288</b>	<b>111%</b>	<b>1,181,736</b>

### REQUIREMENTS

	Fiscal Year 2022			Fiscal Year 2023			Fiscal Year 2023		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	2,665,047	2,665,046	100%	2,963,714	714,609	24%	2,963,714	100%	-
Expenditures	-	-		36,932	-	0%	36,932	100%	-
Personnel Services	10,484,069	9,047,822	86%	11,486,901	5,948,914	52%	10,461,106	91%	1,025,795 <b>D</b>
Materials and Services	3,257,672	2,418,033	74%	2,651,466	872,945	33%	2,996,299	113%	(344,833) <b>E</b>
Capital Outlay	77,000	27,376	36%	155,200	11,200	7%	155,200	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>16,483,788</b>	<b>14,158,277</b>	<b>86%</b>	<b>17,294,213</b>	<b>7,547,668</b>	<b>44%</b>	<b>16,613,251</b>	<b>96%</b>	<b>680,962</b>

### TRANSFERS

	Fiscal Year 2022			Fiscal Year 2023			Fiscal Year 2023		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	3,631,081	3,631,081	100%	4,376,806	2,553,103	58%	4,208,145	96%	(168,661) <b>F</b>
Transfers In - TRT	444,417	444,417	100%	418,417	244,076	58%	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>2,688,429</b>	<b>57%</b>	<b>4,517,812</b>	<b>96%</b>	<b>(168,661)</b>

### FUND BALANCE

	Fiscal Year 2022			Fiscal Year 2023			Fiscal Year 2023		
	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)	10,069		(4,555,963)		1,862,698
Net Transfers - In (Out)	4,075,498	4,075,498		4,686,473	2,688,429		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>\$ 6,316,538</b>	<b>767%</b>	<b>\$ 3,579,888</b>	<b>435%</b>	<b>\$2,756,484</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
- C** Medicaid revenue trending more than budgeted for the Family Support Services - Nurse Home Visiting Programs
- D** Personnel projections based on year to date vacancy savings and assume 6% moving forward.
- E** Increase in expenditures related to additional funds in Prevention Services, including Tobacco Prevention, Diabetes Prevention, and Alcohol and Drug Prevention. Also includes estimated isolation motel expenses and increase MAC/TCM match amounts.
- F** Due to Health Officer vacancy, anticipate returning associated County General Fund (\$168K).



# Budget to Actuals Report

## Community Development - Fund 295

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	138,716	153,688	111%	153,445	86,136	56%	145,645	95%	(7,800)
Code Compliance	842,906	995,865	118%	1,171,592	593,608	51%	994,467	85%	(177,125) <b>A</b>
Building Safety	3,819,940	4,325,818	113%	4,821,160	2,541,113	53%	4,549,660	94%	(271,500) <b>A</b>
Electrical	914,750	979,129	107%	1,022,005	449,745	44%	785,505	77%	(236,500) <b>A</b>
Onsite Wastewater	1,056,678	983,462	93%	1,017,678	442,125	43%	814,478	80%	(203,200) <b>A</b>
Current Planning	1,980,521	2,223,570	112%	2,425,334	1,122,282	46%	2,020,184	83%	(405,150) <b>A</b>
Long Range Planning	826,806	880,902	107%	1,064,305	604,663	57%	893,978	84%	(170,327) <b>A</b>
<b>TOTAL RESOURCES</b>	<b>9,580,316</b>	<b>10,542,434</b>	<b>110%</b>	<b>11,675,519</b>	<b>5,839,673</b>	<b>50%</b>	<b>10,203,917</b>	<b>87%</b>	<b>(1,471,602)</b>

### REQUIREMENTS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	3,137,795	2,960,981	94%	3,432,980	1,747,827	51%	3,018,365	88%	414,615 <b>B</b>
Code Compliance	617,012	618,343	100%	805,614	418,149	52%	728,486	90%	77,128 <b>B</b>
Building Safety	2,284,444	2,022,820	89%	2,538,721	1,093,058	43%	1,970,675	78%	568,046 <b>B</b>
Electrical	556,531	553,223	99%	641,837	311,899	49%	543,770	85%	98,067 <b>B</b>
Onsite Wastewater	765,935	643,079	84%	753,369	418,913	56%	738,269	98%	15,100 <b>B</b>
Current Planning	1,769,333	1,589,882	90%	2,062,044	864,333	42%	1,553,934	75%	508,110 <b>B</b>
Long Range Planning	847,839	575,615	68%	998,739	495,035	50%	997,439	100%	1,300 <b>B</b>
<b>TOTAL REQUIREMENTS</b>	<b>9,978,889</b>	<b>8,963,943</b>	<b>90%</b>	<b>11,233,304</b>	<b>5,349,214</b>	<b>48%</b>	<b>9,550,938</b>	<b>85%</b>	<b>1,682,366</b>

### TRANSFERS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - General Fund	290,000	170,661	59%	160,000	80,557	50%	160,000	100%	- <b>C</b>
Transfers In - CDD Electrical Reserve	-	-	-	-	-	-	98,436	-	98,436 <b>D</b>
Transfers Out	(99,360)	(99,360)	100%	(112,619)	(65,674)	58%	(112,619)	100%	-
Transfers Out - CDD Reserve	(461,262)	(1,230,508)	267%	(958,966)	(441,423)	46%	(1,329,152)	139%	(370,186) <b>E</b>
<b>TOTAL TRANSFERS</b>	<b>(270,622)</b>	<b>(1,159,207)</b>	<b>428%</b>	<b>(911,585)</b>	<b>(426,540)</b>	<b>47%</b>	<b>(1,183,335)</b>	<b>130%</b>	<b>(271,750)</b>

### FUND BALANCE

	Fiscal Year 2022			Fiscal Year 2023					
	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%	72,452
Resources over Requirements	(398,573)	1,578,491	-	442,215	490,459	-	652,979	-	210,764
Net Transfers - In (Out)	(270,622)	(1,159,207)	-	(911,585)	(426,540)	-	(1,183,335)	-	(271,750)
<b>TOTAL FUND BALANCE</b>	<b>\$ 763,172</b>	<b>\$ 2,168,956</b>	<b>284%</b>	<b>\$ 1,627,134</b>	<b>\$ 2,232,875</b>	<b>137%</b>	<b>\$ 1,638,600</b>	<b>101%</b>	<b>\$11,466</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 January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Motor Vehicle Revenue	17,485,000	19,740,504	113%	19,483,147	12,094,134	62%	20,103,788	103%	620,641 <b>A</b>
Federal - PILT Payment	2,096,751	2,195,918	105%	2,200,000	2,239,616	102%	2,239,616	102%	39,616 <b>B</b>
Other Inter-fund Services	1,221,632	1,254,413	103%	1,311,901	188,079	14%	1,311,901	100%	-
Forest Receipts	627,207	792,420	126%	882,502	-	0%	792,322	90%	(90,180)
Sale of Equip & Material	449,150	341,833	76%	426,000	278,732	65%	455,563	107%	29,563
Cities-Bend/Red/Sis/La Pine	560,000	155,269	28%	403,731	266,129	66%	403,731	100%	-
Miscellaneous	67,340	68,747	102%	77,610	47,076	61%	77,610	100%	-
Interest on Investments	59,109	55,083	93%	54,172	46,795	86%	81,950	151%	27,778 <b>C</b>
Mineral Lease Royalties	60,000	148,267	247%	50,000	17,484	35%	50,000	100%	-
State Miscellaneous	-	-	-	-	20,000	-	20,000	-	20,000
Assessment Payments (P&I)	3,460	16,052	464%	-	3,702	-	10,000	-	10,000 <b>D</b>
<b>TOTAL RESOURCES</b>	<b>22,629,649</b>	<b>24,768,506</b>	<b>109%</b>	<b>24,889,063</b>	<b>15,201,745</b>	<b>61%</b>	<b>25,546,482</b>	<b>103%</b>	<b>657,418</b>

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,916,229	6,751,810	98%	7,802,271	4,120,010	53%	7,318,931	94%	483,340 <b>E</b>
Materials and Services	7,843,400	6,877,560	88%	8,246,700	3,079,284	37%	8,246,680	100%	20
Capital Outlay	264,500	141,754	54%	140,025	87,814	63%	140,025	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>15,024,128</b>	<b>13,771,124</b>	<b>92%</b>	<b>16,188,996</b>	<b>7,287,108</b>	<b>45%</b>	<b>15,705,636</b>	<b>97%</b>	<b>483,360</b>

### TRANSFERS

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

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	6,383,832	8,566,521	134%	5,892,967	7,806,356	132%	7,806,356	132%	1,913,390
Resources over Requirements	7,605,521	10,997,382	-	8,700,067	7,914,637	-	9,840,846	-	1,140,778
Net Transfers - In (Out)	(11,757,547)	(11,757,547)	-	(12,330,136)	(7,440,775)	-	(12,330,136)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,231,806</b>	<b>\$ 7,806,356</b>	<b>350%</b>	<b>\$ 2,262,898</b>	<b>\$ 8,280,218</b>	<b>366%</b>	<b>\$ 5,317,066</b>	<b>235%</b>	<b>\$3,054,168</b>

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



# Budget to Actuals Report

## Adult P&P - Fund 355

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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	446,019	50%	943,171	106%	51,133 <b>A</b>
DOC Measure 57	255,545	244,606	96%	244,606	271,606	111%	271,606	111%	27,000 <b>B</b>
State Miscellaneous	138,000	96,068	70%	123,453	34,345	28%	100,000	81%	(23,453) <b>C</b>
Interfund- Sheriff	50,000	55,000	110%	50,000	29,167	58%	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) <b>D</b>
Interest on Investments	45,193	19,125	42%	18,151	33,346	184%	59,390	327%	41,239 <b>E</b>
Miscellaneous	500	3,904	781%	500	74	15%	500	100%	-
Electronic Monitoring Fee	2,500	280	11%	500	601	120%	800	160%	300 <b>F</b>
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>4,365,997</b>	<b>71%</b>	<b>6,209,920</b>	<b>101%</b>	<b>75,902</b>

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,379,503	4,864,354	90%	5,683,822	2,865,966	50%	4,888,952	86%	794,870 <b>G</b>
Materials and Services	1,700,412	1,528,224	90%	1,883,614	847,359	45%	1,802,082	96%	81,532 <b>H</b>
Capital Outlay	-	-	-	8,475	598	7%	8,475	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>7,079,915</b>	<b>6,392,578</b>	<b>90%</b>	<b>7,575,910</b>	<b>3,713,922</b>	<b>49%</b>	<b>6,699,509</b>	<b>88%</b>	<b>876,402</b>

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	662,046	662,045	100%	536,369	312,872	58%	536,369	100%	-
Transfer to Vehicle Maint	(190,974)	(190,974)	100%	(69,277)	(40,411)	58%	(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>72,901</b>	<b>27%</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)	652,075	-	(489,588)	-	952,304
Net Transfers - In (Out)	471,072	471,071	-	267,532	72,901	-	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>\$ 3,963,881</b>	<b>206%</b>	<b>\$ 3,016,848</b>	<b>157%</b>	<b>\$1,091,208</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** 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 January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Miscellaneous	2,191,461	1,000,000	46%	1,818,500	-	0%	818,500	45%	(1,000,000) <b>A</b>
Interest on Investments	279,729	124,832	45%	124,563	177,707	143%	303,850	244%	179,287 <b>B</b>
<b>TOTAL RESOURCES</b>	<b>2,471,190</b>	<b>1,124,832</b>	<b>46%</b>	<b>1,943,063</b>	<b>177,707</b>	<b>9%</b>	<b>1,122,350</b>	<b>58%</b>	<b>(820,713)</b>

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Materials and Services	109,870	109,870	100%	127,640	74,457	58%	127,640	100%	-
Capital Outlay	29,612,821	7,996,247	27%	28,259,526	12,864,323	46%	26,980,506	95%	1,279,020
<b>TOTAL REQUIREMENTS</b>	<b>29,722,691</b>	<b>8,106,117</b>	<b>27%</b>	<b>28,387,166</b>	<b>12,938,780</b>	<b>46%</b>	<b>27,108,146</b>	<b>95%</b>	<b>1,279,020</b>

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	12,193,917	10,672,113	88%	14,230,313	4,889,361	34%	14,230,313	100%	-
<b>TOTAL TRANSFERS</b>	<b>12,193,917</b>	<b>10,672,113</b>	<b>88%</b>	<b>14,230,313</b>	<b>4,889,361</b>	<b>34%</b>	<b>14,230,313</b>	<b>100%</b>	<b>-</b>

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	20,374,044	23,533,004	116%	24,548,274	27,223,832	111%	27,223,832	111%	2,675,558
Resources over Requirements	(27,251,501)	(6,981,285)		(26,444,103)	(12,761,073)		(25,985,796)		458,307
Net Transfers - In (Out)	12,193,917	10,672,113		14,230,313	4,889,361		14,230,313		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,316,460</b>	<b>\$ 27,223,832</b>	<b>512%</b>	<b>\$ 12,334,484</b>	<b>\$ 19,352,119</b>	<b>157%</b>	<b>\$ 15,468,349</b>	<b>125%</b>	<b>\$3,133,865</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 January 31, 2023 (unaudited)

**58.3%**  
Year Completed

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	
Terrebonne Refinement Plan	\$ 10,000,000	\$ -		\$ 7,319,310	\$ 2,200,000	30%	\$ 7,319,310	100%	\$ -
US 20 at Tumalo	6,700,000	-		6,700,000	6,700,000	100%	6,700,000	100%	- A
Tumalo Road / Tumalo Place	-	67,998		-	-		-		-
Old Bend Rdm/Tumalo Rd Inter	-	16,907		-	-		-		-
NE Negus and 17TH	2,363,532	2,142,875	91%	-	-		-		-
Hunnel Rd: Loco Rd to Tumalo Rd	2,168,940	637,975	29%	4,265,216	132,792	3%	3,928,335	92%	336,881
Transportation System Plan Update	108,510	86,081	79%	-	31,153		77,100		(77,100)
Gribbling Rd Bridge	279,575	1,110	0%	818,500	44,635	5%	418,500	51%	400,000
Terrebonne Wastewater Feasibility St.	-	35,130		-	-		-		-
Rickard Rd: Groff Rd to US 20	1,716,142	1,391,051	81%	-	-		-		-
Paving Powell Butte Hwy	931,140	1,319,374	142%	-	-		-		-
Smith Rock Way Bridge Replace	505,000	1,869	0%	985,000	43,525	4%	485,000	49%	500,000
Deschutes Mkt Rd/Hamehook Round	671,000	208,367	31%	1,663,000	189,564	11%	2,305,294	139%	(642,294)
Paving Cottonwood: Us 97 To BSNF RR	618,144	499,075	81%	-	-		-		-
Paving Desch Mkt Rd: Yeoman Hamehoo	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	84,687	11%	391,153	50%	393,847
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 Local	-	-		100,000	-	0%	35,000	35%	65,000
Road Pavement Preservation	-	-		200,000	-	0%	200,000	100%	- C
FY 22 Guardrail Improvements	100,000	114,378	114%	-	-		-		-
FY 23 Guardrail Improvements	-	-		150,000	-	0%	75,000	50%	75,000
Redmond District Local Roads	500,000	-	0%	-	-		-		- C
Bend District Local Roads	500,000	-	0%	-	-		-		- C
Sidewalk Ramp Improvements	75,000	156,557	209%	50,000	182,670	365%	182,670	365%	(132,670)
Signage Improvements	100,000	1,843	2%	-	97,156		97,156		(97,156)
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 29,612,821</b>	<b>\$ 7,996,247</b>	<b>27%</b>	<b>\$ 28,259,526</b>	<b>12,864,323</b>	<b>46%</b>	<b>\$ 26,980,506</b>	<b>95%</b>	<b>\$ 1,279,021</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 January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Franchise Disposal Fees	7,124,000	6,891,500	97%	7,210,000	3,598,449	50%	6,910,000	96%	(300,000) <b>A</b>
Private Disposal Fees	2,827,000	3,191,189	113%	3,337,000	1,804,083	54%	3,080,000	92%	(257,000) <b>A</b>
Commercial Disp. Fee	2,686,000	3,075,123	114%	3,234,000	1,798,616	56%	3,234,000	100%	- <b>A</b>
Franchise 3% Fees	290,000	337,878	117%	305,000	159,457	52%	340,000	111%	35,000 <b>B</b>
Yard Debris	300,000	268,060	89%	290,000	176,168	61%	290,000	100%	- <b>C</b>
Miscellaneous	55,000	88,470	161%	70,000	77,909	111%	128,000	183%	58,000 <b>D</b>
Interest on Investments	41,599	27,916	67%	30,498	18,360	60%	35,570	117%	5,072 <b>E</b>
Special Waste	15,000	37,718	251%	15,000	44,281	295%	50,000	333%	35,000 <b>F</b>
Recyclables	12,000	12,980	108%	12,000	4,509	38%	9,000	75%	(3,000) <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>7,681,834</b>	<b>53%</b>	<b>14,076,571</b>	<b>97%</b>	<b>(426,928)</b>

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	2,754,132	2,694,834	98%	3,277,684	1,717,157	52%	3,277,684	100%	-
Materials and Services	5,651,103	5,192,786	92%	6,473,358	2,817,955	44%	6,473,358	100%	-
Capital Outlay	53,141	76,304	144%	264,000	109,970	42%	264,000	100%	-
Debt Service	1,251,615	828,197	66%	1,739,630	745,586	43%	1,739,630	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>9,709,991</b>	<b>8,792,122</b>	<b>91%</b>	<b>11,754,672</b>	<b>5,390,668</b>	<b>46%</b>	<b>11,754,672</b>	<b>100%</b>	<b>-</b>

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
SW Capital & Equipment Reserve	(6,029,323)	(6,029,323)	100%	(5,299,665)	(2,648,141)	50%	(5,299,665)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(6,029,323)</b>	<b>(6,029,323)</b>	<b>100%</b>	<b>(5,299,665)</b>	<b>(2,648,141)</b>	<b>50%</b>	<b>(5,299,665)</b>	<b>100%</b>	<b>-</b>

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,972,234	3,957,273	133%	3,107,198	3,066,662	99%	3,066,662	99%	(40,535)
Resources over Requirements	3,640,609	5,138,712		2,748,827	2,291,166		2,321,899		(426,928)
Net Transfers - In (Out)	(6,029,323)	(6,029,323)		(5,299,665)	(2,648,141)		(5,299,665)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 583,520</b>	<b>\$ 3,066,662</b>	<b>526%</b>	<b>\$ 556,359</b>	<b>\$ 2,709,687</b>	<b>487%</b>	<b>\$ 88,896</b>	<b>16%</b>	<b>(\$467,463)</b>

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Although YTD total disposal volumes slightly exceed last year-to-date by 0.3%, they are less than budgeted. Franchise disposal fee payments of \$523K were not received from Republic Services (Bend Garbage, High Country) and Cascade Disposal by closing.
- B** Annual fees due April 15, 2023; received year-to-date monthly installments from Republic
- C** Revenue is seasonal with higher utilization in summer months
- D** Proceeds from cell 9 rock excavation have positively impacted miscellaneous revenue
- E** Investment Income projected to come in higher than budget
- F** Revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. gas station remediation)
- G** Recycling material values have dropped





# Budget to Actuals Report

## Fair & Expo - Fund 615

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Events Revenue	578,000	786,724	136%	745,759	463,400	62%	799,000	107%	53,241
Food & Beverage	513,500	792,639	154%	415,000	407,357	98%	680,000	164%	265,000
Rights & Signage	105,000	38,192	36%	105,000	39,400	38%	74,000	70%	(31,000)
Storage	77,500	46,525	60%	65,000	27,845	43%	54,000	83%	(11,000)
Horse Stall Rental	71,500	66,636	93%	49,000	44,625	91%	92,000	188%	43,000
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	8,218	157%	14,690	281%	9,469
Miscellaneous	250	2,032	813%	3,554	1,374	39%	1,400	39%	(2,154)
Interfund Payment	30,000	30,000	100%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,395,724</b>	<b>1,779,723</b>	<b>128%</b>	<b>1,408,534</b>	<b>995,693</b>	<b>71%</b>	<b>1,738,090</b>	<b>123%</b>	<b>329,556</b>

### REQUIREMENTS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	1,118,980	1,129,821	101%	1,256,902	689,720	55%	1,126,030	90%	130,872
Personnel Services - F&B	181,593	200,062	110%	170,247	43,502	26%	114,438	67%	55,809
Materials and Services	818,804	852,050	104%	965,684	596,271	62%	982,000	102%	(16,316)
Materials and Services - F&B	282,500	342,748	121%	273,950	235,001	86%	346,000	126%	(72,050)
Debt Service	103,000	101,799	99%	101,270	57,050	56%	101,270	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>2,504,877</b>	<b>2,626,480</b>	<b>105%</b>	<b>2,768,054</b>	<b>1,621,544</b>	<b>59%</b>	<b>2,669,739</b>	<b>96%</b>	<b>98,315</b>

### TRANSFERS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Room Tax	1,093,513	1,049,581	96%	1,101,342	642,446	58%	1,099,390	100%	(1,952)
Transfers In - Park Fund	30,000	30,000	100%	30,000	17,500	58%	30,000	100%	-
Transfers In - County Fair	150,000	150,000	100%	-	-	-	-	-	-
Transfers Out	(310,777)	(310,777)	100%	(427,215)	(249,207)	58%	(427,215)	100%	-
<b>TOTAL TRANSFERS</b>	<b>962,736</b>	<b>918,804</b>	<b>95%</b>	<b>704,127</b>	<b>410,739</b>	<b>58%</b>	<b>702,175</b>	<b>100%</b>	<b>(1,952)</b>

### FUND BALANCE

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	750,673	923,473	123%	971,352	995,519	102%	995,519	102%	24,167
Resources over Requirements	(1,109,153)	(846,757)	-	(1,359,520)	(625,850)	-	(931,649)	-	427,871
Net Transfers - In (Out)	962,736	918,804	-	704,127	410,739	-	702,175	-	(1,952)
<b>TOTAL FUND BALANCE</b>	<b>\$ 604,256</b>	<b>\$ 995,519</b>	<b>165%</b>	<b>\$ 315,960</b>	<b>\$ 780,408</b>	<b>247%</b>	<b>\$ 766,046</b>	<b>242%</b>	<b>\$450,086</b>

- 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 January 31, 2023 (unaudited)

**58.3%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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	7,474	276%	14,160	522%	11,447
<b>TOTAL RESOURCES</b>	<b>1,560,500</b>	<b>1,922,671</b>	<b>123%</b>	<b>1,849,380</b>	<b>2,364,275</b>	<b>128%</b>	<b>2,379,267</b>	<b>129%</b>	<b>529,887</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	155,959	36,681	24%	169,445	108,752	64%	179,354	106%	(9,909)
Materials and Services	1,312,172	1,316,102	100%	1,682,585	1,775,479	106%	1,777,585	106%	(95,000)
<b>TOTAL REQUIREMENTS</b>	<b>1,468,131</b>	<b>1,352,783</b>	<b>92%</b>	<b>1,852,030</b>	<b>1,884,231</b>	<b>102%</b>	<b>1,956,939</b>	<b>106%</b>	<b>(104,909)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	43,750	58%	75,000	100%	-
Transfer Out - Fair & Expo	(150,000)	(150,000)	100%	-	-		-		-
Transfers Out	-	-		(231,706)	(135,156)	58%	(231,706)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>100%</b>	<b>(156,706)</b>	<b>(91,406)</b>	<b>58%</b>	<b>(156,706)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	-	(109,033)	999%	384,715	385,854	100%	385,854	100%	1,139
Resources over Requirements	92,369	569,888		(2,650)	480,045		422,328		424,978
Net Transfers - In (Out)	(75,000)	(75,000)		(156,706)	(91,406)		(156,706)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 17,369</b>	<b>\$ 385,854</b>	<b>999%</b>	<b>\$ 225,358</b>	<b>\$ 774,493</b>	<b>344%</b>	<b>\$ 651,476</b>	<b>289%</b>	<b>\$ 426,118</b>

**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
<b>RESOURCES</b>			
Gate Receipts	\$ 782,364	\$ -	\$ 821,482
Carnival	433,682	-	455,366
Commercial Exhibitors	436,292	-	458,107
Livestock Entry Fees	1,925	-	2,021
R/V Camping/Horse Stall Rental	17,392	-	18,261
Merchandise Sales	3,245	-	3,407
Concessions and Catering	497,366	-	522,234
Fair Sponsorship	126,300	-	125,000
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,298,566</b>	<b>\$ -</b>	<b>\$ 2,405,879</b>
<b>OTHER RESOURCES</b>			
State Grant	53,167	-	53,167
Interest	5,794	1,440	18,726
Miscellaneous	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,357,526</b>	<b>\$ 1,440</b>	<b>\$ 2,477,772</b>
<b>REQUIREMENTS</b>			
Personnel	102,763	14,904	182,350
Materials & Services	1,722,703	36,456	1,808,839
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,825,466</b>	<b>\$ 51,360</b>	<b>\$ 1,991,189</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	68,750	6,250	75,000
Transfer Out - F&E Reserve	(96,540)	(19,308)	(231,696)
Transfer Out - Fair & Expo	-	-	-
<b>TOTAL TRANSFERS</b>	<b>\$ (27,790)</b>	<b>\$ (13,058)</b>	<b>\$ (156,696)</b>
<b>Net Fair</b>	<b>\$ 504,270</b>	<b>\$ (62,978)</b>	<b>\$ 329,888</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>\$ 889,444</b>	<b>\$ 1,282,309</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Interest on Investments	8,544	8,012	94%	7,414	18,771	253%	33,050	446%	25,636 <b>A</b>
Local Government Payments	-	-		-	55,555		277,777		277,777 <b>B</b>
<b>TOTAL RESOURCES</b>	<b>8,544</b>	<b>8,012</b>	<b>94%</b>	<b>7,414</b>	<b>74,326</b>	<b>999%</b>	<b>310,827</b>	<b>999%</b>	<b>303,413</b>

### REQUIREMENTS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Materials and Services	180,000	8,564	5%	220,000	29,352	13%	220,000	100%	-
Capital Outlay	388,000	(894)	0%	650,000	-	0%	650,000	100%	- <b>C</b>
<b>TOTAL REQUIREMENTS</b>	<b>568,000</b>	<b>7,670</b>	<b>1%</b>	<b>870,000</b>	<b>29,352</b>	<b>3%</b>	<b>870,000</b>	<b>100%</b>	<b>-</b>

### TRANSFERS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - TRT 1%	498,901	479,502	96%	501,683	292,642	58%	500,848	100%	(835) <b>D</b>
Transfers In - Fair & Expo	300,000	300,000	100%	416,437	242,921	58%	416,437	100%	-
Transfers In - Annual County Fair	-	-		231,706	135,156	58%	231,706	100%	-
<b>TOTAL TRANSFERS</b>	<b>798,901</b>	<b>779,502</b>	<b>98%</b>	<b>1,149,827</b>	<b>670,719</b>	<b>58%</b>	<b>1,148,992</b>	<b>100%</b>	<b>(835)</b>

### FUND BALANCE

	Fiscal Year 2022			Fiscal Year 2023					
	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%	509,498
Resources over Requirements	(559,456)	342		(862,586)	44,973		(559,173)		303,413
Net Transfers - In (Out)	798,901	779,502		1,149,827	670,719		1,148,992		(835)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,341,108</b>	<b>\$ 1,809,440</b>	<b>135%</b>	<b>\$ 1,587,183</b>	<b>\$ 2,525,133</b>	<b>159%</b>	<b>\$ 2,399,259</b>	<b>151%</b>	<b>\$812,076</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 higher than budget due to increased Room Tax revenue



# Budget to Actuals Report

## RV Park - Fund 618

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
RV Park Fees < 31 Days	495,000	551,683	111%	605,000	292,633	48%	490,000	81%	(115,000) <b>A</b>
Cancellation Fees	-	15,725		14,000	5,457	39%	13,916	99%	(84)
RV Park Fees > 30 Days	10,500	8,499	81%	13,000	8,156	63%	10,451	80%	(2,549) <b>B</b>
Washer / Dryer	5,000	3,476	70%	4,200	3,638	87%	5,302	126%	1,102
Miscellaneous	2,500	3,731	149%	3,750	1,370	37%	2,557	68%	(1,193)
Vending Machines	2,500	1,021	41%	1,750	978	56%	1,498	86%	(252)
Interest on Investments	2,024	578	29%	552	1,430	259%	2,660	482%	2,108 <b>C</b>
<b>TOTAL RESOURCES</b>	<b>517,524</b>	<b>584,713</b>	<b>113%</b>	<b>642,252</b>	<b>313,662</b>	<b>49%</b>	<b>526,384</b>	<b>82%</b>	<b>(115,868)</b>

### REQUIREMENTS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	19,456	1,643	8%	111,153	44,750	40%	91,063	82%	20,090 <b>D</b>
Materials and Services	310,805	242,863	78%	259,755	129,990	50%	219,839	85%	39,916
Debt Service	221,927	221,629	100%	223,273	165,533	74%	223,273	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>552,188</b>	<b>466,135</b>	<b>84%</b>	<b>594,181</b>	<b>340,273</b>	<b>57%</b>	<b>534,175</b>	<b>90%</b>	<b>60,006</b>

### TRANSFERS

	Fiscal Year 2022			Fiscal Year 2023					
	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	11,662	58%	20,000	100%	-
Transfer Out - RV Reserve	(132,042)	(132,042)	100%	(261,566)	(152,579)	58%	(261,566)	100%	-
<b>TOTAL TRANSFERS</b>	<b>47,958</b>	<b>47,958</b>	<b>100%</b>	<b>(81,566)</b>	<b>19,083</b>	<b>-23%</b>	<b>(81,566)</b>	<b>100%</b>	<b>-</b>

### FUND BALANCE

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	-	-		116,415	166,536	143%	166,536	143%	50,121
Resources over Requirements	(34,664)	118,578		48,071	(26,611)		(7,791)		(55,862)
Net Transfers - In (Out)	47,958	47,958		(81,566)	19,083		(81,566)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 13,294</b>	<b>\$ 166,536</b>	<b>999%</b>	<b>\$ 82,920</b>	<b>\$ 159,008</b>	<b>192%</b>	<b>\$ 77,179</b>	<b>93%</b>	<b>(\$5,741)</b>

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



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Interest on Investments	7,546	6,354	84%	6,298	10,733	170%	18,950	301%	12,652 <b>A</b>
TOTAL RESOURCES	7,546	6,354	84%	6,298	10,733	170%	18,950	301%	12,652
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Capital Outlay	100,000	885	1%	100,000	5,048	5%	100,000	100%	- <b>B</b>
TOTAL REQUIREMENTS	100,000	885	1%	100,000	5,048	5%	100,000	100%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - RV Park Ops	132,042	132,042	100%	261,750	152,579	58%	261,566	100%	(184)
TOTAL TRANSFERS	132,042	132,042	100%	261,750	152,579	58%	261,566	100%	(184)
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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)	5,686		(81,050)		12,652
Net Transfers - In (Out)	132,042	132,042		261,750	152,579		261,566		(184)
TOTAL FUND BALANCE	\$ 824,054	\$ 1,191,937	145%	\$ 1,340,766	\$ 1,350,201	101%	\$ 1,372,453	102%	\$31,687

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

**B** Capital Outlay appropriations are a placeholder



# Budget to Actuals Report

## Risk Management - Fund 670

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	1,120,766	1,164,543	104%	1,234,761	714,852	58%	1,234,761	100%	-
General Liability	944,278	940,773	100%	892,681	520,731	58%	892,681	100%	-
Unemployment	323,572	334,147	103%	430,179	326,242	76%	430,179	100%	- A
Property Damage	393,546	409,593	104%	419,566	244,747	58%	419,566	100%	-
Vehicle	227,700	227,700	100%	248,764	145,112	58%	248,764	100%	-
Interest on Investments	101,111	50,142	50%	49,346	76,165	154%	134,010	272%	84,664 B
Claims Reimbursement	25,000	1,280,876	999%	25,000	5,983	24%	25,000	100%	-
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	585	59%	1,000	100%	-
Miscellaneous	-	180		180	-	0%	180	100%	-
<b>TOTAL RESOURCES</b>	<b>3,146,973</b>	<b>4,409,440</b>	<b>140%</b>	<b>3,311,477</b>	<b>2,034,274</b>	<b>61%</b>	<b>3,388,141</b>	<b>102%</b>	<b>76,664</b>

### REQUIREMENTS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
General Liability	3,600,000	2,706,359	75%	3,000,000	412,090	14%	2,100,000	70%	900,000 D
Workers' Compensation	1,580,000	953,365	60%	1,580,000	858,096	54%	2,000,000	127%	(420,000) E
Insurance Administration	547,047	491,393	90%	607,558	324,324	53%	605,841	100%	1,717
Property Damage	300,245	604,926	201%	300,248	77,176	26%	200,000	67%	100,248 F
Vehicle	200,000	137,356	69%	200,000	124,706	62%	220,000	110%	(20,000) E
Unemployment	200,000	89,053	45%	200,000	-	0%	200,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>6,427,292</b>	<b>4,982,451</b>	<b>78%</b>	<b>5,887,806</b>	<b>1,796,392</b>	<b>31%</b>	<b>5,325,841</b>	<b>90%</b>	<b>561,965</b>

### TRANSFERS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(2,037)	58%	(3,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>100%</b>	<b>(3,500)</b>	<b>(2,037)</b>	<b>58%</b>	<b>(3,500)</b>	<b>100%</b>	<b>-</b>

### FUND BALANCE

	Fiscal Year 2022			Fiscal Year 2023					
	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%	1,257,758
Resources over Requirements	(3,280,319)	(573,012)		(2,576,329)	237,882		(1,937,700)		638,629
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(2,037)		(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>\$ 9,180,783</b>	<b>180%</b>	<b>\$ 7,003,738</b>	<b>137%</b>	<b>\$1,896,387</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** Trending lower than budget
- E** Trending higher than budget
- F** FY22 had abnormally high property damage; anticipating less in FY23





# Budget to Actuals Report

## Health Benefits - Fund 675

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Internal Premium Charges	18,767,900	19,164,548	102%	19,908,221	11,438,034	57%	19,908,221	100%	-
COIC Premiums	1,589,000	1,255,305	79%	1,547,778	1,021,338	66%	1,547,778	100%	-
Employee Co-Pay	1,200,000	1,238,034	103%	1,282,015	723,183	56%	1,282,015	100%	-
Retiree / COBRA Premiums	1,060,000	1,438,217	136%	595,000	311,387	52%	595,000	100%	-
Prescription Rebates	128,000	396,119	309%	175,000	280,620	160%	320,000	183%	145,000
Interest on Investments	200,277	90,816	45%	95,686	101,198	106%	177,660	186%	81,974
Claims Reimbursement & Other	82,000	1,487,600	999%	55,000	109,217	199%	150,000	273%	95,000
<b>TOTAL RESOURCES</b>	<b>23,027,177</b>	<b>25,070,639</b>	<b>109%</b>	<b>23,658,700</b>	<b>13,984,978</b>	<b>59%</b>	<b>23,980,674</b>	<b>101%</b>	<b>321,974</b>

### REQUIREMENTS

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Health Benefits	25,140,847	24,583,764	98%	21,597,563	11,746,695	54%	21,597,563	100%	-
Deschutes On-Site Pharmacy	2,970,575	3,381,197	114%	3,779,608	1,374,089	36%	3,779,608	100%	-
Deschutes On-Site Clinic	1,141,829	1,190,855	104%	1,212,497	513,578	42%	1,212,497	100%	-
Wellness	171,142	138,211	81%	179,549	78,105	44%	179,549	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>29,424,393</b>	<b>29,294,027</b>	<b>100%</b>	<b>26,769,217</b>	<b>13,712,467</b>	<b>51%</b>	<b>26,769,217</b>	<b>100%</b>	<b>-</b>

### FUND BALANCE

	Fiscal Year 2022			Fiscal Year 2023					
	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%	(621,465)
Resources over Requirements	(6,397,216)	(4,223,389)		(3,110,517)	272,511		(2,788,543)		321,974
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,375,402</b>	<b>\$ 11,304,191</b>	<b>135%</b>	<b>\$ 8,815,139</b>	<b>\$ 11,576,702</b>	<b>131%</b>	<b>\$ 8,515,648</b>	<b>97%</b>	<b>(\$299,491)</b>

**A** Budget estimate is based on claims which are difficult to predict

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

**C** Amounts are paid 1 month in arrears



# Budget to Actuals Report

## 911 - Fund 705 and 710

FY23 YTD January 31, 2023 (unaudited)

**58.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Property Taxes - Current Yr	9,803,579	9,931,743	101%	10,402,834	9,864,376	95%	10,421,062	100%	18,228 <b>A</b>
Telephone User Tax	1,106,750	1,815,283	164%	1,668,000	459,654	28%	1,668,000	100%	- <b>B</b>
State Reimbursement	60,000	123,282	205%	810,000	30,000	4%	810,000	100%	- <b>C</b>
Police RMS User Fees	236,576	237,221	100%	237,221	-	0%	237,221	100%	- <b>D</b>
Contract Payments	147,956	157,552	106%	153,292	31,120	20%	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	44,828	37%	120,874	100%	-
Property Taxes - Prior Yr	115,000	92,601	81%	80,000	60,911	76%	80,000	100%	-
Interest on Investments	96,867	69,988	72%	67,515	120,559	179%	209,610	310%	142,095 <b>E</b>
Property Taxes - Jefferson Co.	38,344	37,525	98%	39,497	35,954	91%	39,497	100%	-
Miscellaneous	18,658	45,553	244%	25,000	19,809	79%	25,000	100%	-
<b>TOTAL RESOURCES</b>	<b>12,019,306</b>	<b>12,896,533</b>	<b>107%</b>	<b>13,744,678</b>	<b>10,739,393</b>	<b>78%</b>	<b>13,905,001</b>	<b>101%</b>	<b>160,323</b>

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Expenditures	-	-		64,754	-	0%	-	0%	64,754
Personnel Services	8,005,795	7,462,327	93%	8,606,196	4,447,446	52%	7,473,717	87%	1,132,479 <b>F</b>
Materials and Services	3,582,212	2,915,749	81%	4,088,201	2,166,539	53%	4,088,201	100%	-
Capital Outlay	2,975,000	518,824	17%	4,950,346	826,342	17%	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>7,440,327</b>	<b>42%</b>	<b>16,636,918</b>	<b>94%</b>	<b>1,072,579</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%	(242,094)
Resources over Requirements	(2,543,701)	1,999,633		(3,964,819)	3,299,066		(2,731,917)		1,232,902
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>\$ 15,947,871</b>	<b>179%</b>	<b>\$ 9,916,888</b>	<b>111%</b>	<b>\$990,808</b>

**A** Current year taxes received primarily in November, February and May; actual FY22-23 TAV is 5.50% over FY21-22 vs. 5.55% budgeted

**B** Telephone tax payments are received quarterly

**C** State GIS reimbursements are received quarterly

**D** Invoices are mailed in the Spring

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

**F** Projected Personnel savings based on FY23 average vacancy rate of 15%