



BOARD OF COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM, MONDAY, FEBRUARY 26, 2024

Barnes Sawyer Rooms - Deschutes Services Building - 1300 NW Wall Street – Bend
(541) 388-6570 | www.deschutes.org

AGENDA

MEETING FORMAT: In accordance with Oregon state law, this meeting is open to the public and can be accessed and attended in person or remotely, with the exception of any executive session.

Members of the public may view the meeting in real time via YouTube using this link: <http://bit.ly/3mmlnzy>. **To attend the meeting virtually via Zoom, see below.**

Citizen Input: The public may comment on any topic that is not on the current agenda. Alternatively, comments may be submitted on any topic at any time by emailing citizeninput@deschutes.org or leaving a voice message at 541-385-1734.

When in-person comment from the public is allowed at the meeting, public comment will also be allowed via computer, phone or other virtual means.

Zoom Meeting Information: This meeting may be accessed via Zoom using a phone or computer.

- To join the meeting via Zoom from a computer, use this link: <http://bit.ly/3h3oqD>.
- To join by phone, call 253-215-8782 and enter webinar ID # 899 4635 9970 followed by the passcode 013510.
- If joining by a browser, use the raise hand icon to indicate you would like to provide public comment, if and when allowed. If using a phone, press *9 to indicate you would like to speak and *6 to unmute yourself when you are called on.
- When it is your turn to provide testimony, you will be promoted from an attendee to a panelist. You may experience a brief pause as your meeting status changes. Once you have joined as a panelist, you will be able to turn on your camera, if you would like to.



Deschutes County encourages persons with disabilities to participate in all programs and activities. This event/location is accessible to people with disabilities. If you need accommodations to make participation possible, call (541) 388-6572 or email brenda.fritsvold@deschutes.org.

Time estimates: The times listed on agenda items are estimates only. Generally, items will be heard in sequential order and items, including public hearings, may be heard before or after their listed times.

CALL TO ORDER

CITIZEN INPUT: Citizen Input may be provided as comment on any topic that is not on the agenda.

Note: In addition to the option of providing in-person comments at the meeting, citizen input comments may be emailed to citizeninput@deschutes.org or you may leave a brief voicemail at 541.385.1734.

AGENDA ITEMS

- [1.](#) **1:00 PM** Memorandum of Understanding with COIC for the Coordinated Houseless Response Office
- [2.](#) **1:10 PM** Sunriver Service District Management Agreement Updates
- [3.](#) **1:35 PM** Treasury Report for January 2024
- [4.](#) **1:50 PM** Finance Report for January 2024
- [5.](#) **2:10 PM** Deschutes County's Fiscal Year 2025 Goals and Objectives

OTHER ITEMS

These can be any items not included on the agenda that the Commissioners wish to discuss as part of the meeting, pursuant to ORS 192.640.

EXECUTIVE SESSION

At any time during the meeting, an executive session could be called to address issues relating to ORS 192.660(2)(e), real property negotiations; ORS 192.660(2)(h), litigation; ORS 192.660(2)(d), labor negotiations; ORS 192.660(2)(b), personnel issues; or other executive session categories.

Executive sessions are closed to the public; however, with few exceptions and under specific guidelines, are open to the media.

6. Executive Session under ORS 192.660 (2) (h) Litigation

ADJOURN



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 26, 2024

SUBJECT: Memorandum of Understanding with COIC for the Coordinated Houseless Response Office

RECOMMENDED MOTION:

Move approval of County Administrator signature of Document No. 2024-182, a Memorandum of Understanding with COIC to provide operational staffing for the Coordinated Houseless Response Office.

BACKGROUND AND POLICY IMPLICATIONS:

The Board of County Commissioners and Coordinated Houseless Response Office (CHRO) support moving operational oversight of the CHRO to the Central Oregon Intergovernmental Council (COIC).

The attached MOU outlines COIC’s role in providing this oversight as well as Deschutes County’s ongoing role with CHRO. Under the MOU, COIC will provide the staffing for CHRO and Deschutes County will continue its role as grant recipient.

BUDGET IMPACTS:

N/A.

ATTENDANCE:

Erik Kropp, Deputy County Administrator

REVIEWED
XR
LEGAL COUNSEL

**COORDINATED HOUSELESS RESPONSE OFFICE
MEMORANDUM OF UNDERSTANDING
Between
Deschutes County and COIC
(Deschutes County Document 2024-182)**

This Memorandum of Understanding ("MOU") is entered into between Deschutes County ("County") and the Central Oregon Intergovernmental Council ("COIC"), each a "party" and referred to collectively as the "parties" in this MOU, for the purpose of working jointly to support the Coordinated Houseless Response Office.

RECITALS

- A. Deschutes County ("County") and the cities of Bend, La Pine, Redmond and Sisters (collectively, the "Cities") entered into a Revised Intergovernmental Agreement dated November 30, 2023 (the "IGA") to support a joint effort to implement HB 4123 and establish the Coordinated Houseless Response Office ("CHRO"). The IGA includes language that the County and Cities support the structure of the Central Oregon Intergovernmental Council providing operational staffing for the CHRO.
- B. County and COIC enter into this MOU to memorialize their individual commitments to support the CHRO.

AGREEMENT

- A. Effective Date and Duration: this MOU is effective on the date signed by both Parties. The MOU shall remain in effect until June 30, 2027, unless extended by both Parties or terminated as provided in Section K.
- B. COIC agrees to:
 - 1. Provide operational staffing for the CHRO and assist with the execution of the deliverables required by HB4123 and directed by the CHRO Board to:
 - Provide high-level coordination, centralized communication, and strategic visioning;
 - Identify opportunities to more effectively leverage existing funds and access new resources; and,
 - Create a more equitable, accessible, and responsive system for residents experiencing homelessness.
 - 2. Hire the appropriate staff to deliver on roles and responsibilities outlined in HB4123 and this MOU and expand capacity through hiring and

management of staff or the hiring of consultants with CHRO Board approval.

3. Work with the County and Cities to align state, county, and city resources to implement the Coordinated Houseless Response Office 5-Year Strategic Plan (including sustainable funding for the CHRO beyond the HB 4123 two-year grant fund).
4. Support community partners in strengthening and streamlining service provision and affordable housing development and supports under a shared set of principles, priorities, and strategies.
5. Continued support of the coordinated homeless response system that consists of, at a minimum:
 - An Oversight Board, also known as the Governing Board or CHRO Board of Directors ("Board"), comprised of one elected official from the County, one from each of the Cities and one non-voting member appointed from NeighborImpact (representing the Community Action Agency) and the Homeless Leadership Coalition (representing the Continuum of Care);
 - An Advisory Committee comprised of 12-16 members appointed by the Board as outlined in CHRO Board By Laws (attachment to the Revised IGA);
 - Plans for coordination with any local Continuum of Care (CoC) receiving funding under 24 C.F.R. part 578; and,
 - Point of contact for the office.
6. Provide staffing capacity and support to assist the CHRO Board with the implementation of the CHRO's 5-Year Strategic Plan and support continuous improvement of the plan to achieve its mission.
7. Provide Deschutes County and the CHRO Board a quarterly written update on progress implementing the CHRO 5-Year Strategic Plan, and meet with the CHRO Board by December 31 of each year to provide a report addressing at minimum the following:
 - Successes with COIC's role managing the CHRO;
 - Improvements needed with COIC's role managing the CHRO;
 - Suggested adjustments and/or changes for COIC and/or CHRO; and,
 - Any difficulties or barriers preventing the successful achievement of the outlined shared goals.

8. Quarterly, send an invoice to the County setting forth the fee and include a detailed summary of the work performed during the quarter including breakdown of internal services cost. County shall review all submitted invoices promptly and shall pay all undisputed amounts within 30 days of County's receipt of the invoice.

C. Deschutes County agrees to:

1. Continue being the grant recipient, maintaining its responsibility of managing the \$1 million allocated funding and additional state funding for the program, if any, and reporting to the state. Deschutes County will pay COIC its full cost of operating the CHRO until the \$ 1 million of state grant funds have been expended. Once the \$ 1 million of state grant funds have been fully expended, the Cities and County intend to ensure that the office continues to be funded as required by HB4123 – a minimum of five-years since the CHRO's inception on December 7, 2022.
 2. On a quarterly basis, pay COIC for the full cost of operating the CHRO and supporting the CHRO Board, Advisory Committee and any other CHRO related directives. Expenses to be reimbursed will include allocated wages, benefits and all associated payroll expenses for all employees that directly work on CHRO objectives during the quarter, and the cost of the COIC internal services team such as communications, data, and/or administrative staff assigned for services listed in section B, along with all material and service costs incurred to support CHRO an amount not to exceed \$400,000 annually. If the cost to support the CHRO exceeds \$400,000 annually, COIC and Deschutes County will meet to discuss budget updates before incurring expenditures over \$400,000 annually.
- D. Under the terms of this agreement, COIC will not provide direct services such as housing and/or perform public agency camp removal.
- E. Retention of Records. All parties to this MOU shall maintain current financial records in accordance with Generally Accepted Accounting Principles (GAAP). Parties agree to maintain and retain all financial records, supporting documents, statistical records and all other records pertinent to this MOU during the term of this MOU and for a minimum of three (3) years after the expiration or termination date of this MOU or until the resolution of all audit questions, investigations or claims, whichever is longer, in accordance with Oregon law.

- F. **Audits and Investigations.** The County, either directly or through a designated representative, may conduct financial and performance audits, investigations, and/or review of the billings and products or services of CHRO at any time in the course of the MOU and during the records retention period listed above. Audits shall be conducted in accordance with generally accepted auditing standards as promulgated in Government Auditing Standards by the Comptroller General of the United States Government Accountability Office.
- G. **Access to Information.** The County may examine, audit, investigate, review and/or copy books, documents, papers, and records relating to CHRO at any time during the records retention period listed above upon reasonable notice. Copies of applicable records shall be made available upon request. The County may also interview employees upon reasonable notice.
- H. **Public Records Requests.** In the event of a public record request, COIC is considered custodian of the public records of CHRO. To the extent more than one public body is the custodian of a given record, those bodies shall consult to determine whether the record may be exempt from disclosure.
- I. **Insurance.** COIC shall maintain Commercial General Liability insurance with a combined single limit of not less than \$1 million per single claimant and incident and \$2 million for all claimants arising from a single limit. Commercial General Liability insurance includes coverage for personal injury, bodily injury, advertising injury, property damage, premises, operations, products, completed operations and contractual liability. The insurance coverages provided for herein must be endorsed as primary and non-contributory to any insurance or self-insurance of County, its officers, employees or agents. Each such policy obtained by COIC shall provide that the insurer shall defend any suit against the named insured and the additional insureds, their officers, agents, or employees, even if such suit is frivolous or fraudulent.

The Commercial General Liability policy shall be endorsed to name *Deschutes County, its officers, agents, employees and volunteers as an additional insured*. The additional insured endorsement shall not include declarations that reduce any per occurrence or aggregate insurance limit. COIC shall provide additional coverage based on any outstanding claim(s) made against policy limits to ensure that minimum insurance limits required by the County are maintained. The additional insurance protection shall extend equal protection to County as to COIC or subcontractors and shall not be limited to vicarious liability only or any similar limitation. To the extent any aspect of this Paragraph shall be deemed unenforceable, then the additional insurance protection to County shall be narrowed to the maximum amount of protection allowed by law.

COIC shall maintain automobile liability insurance with a combined single limit of not less than \$1 million.

COIC shall provide workers' compensation coverage for all subject workers.

- J. Indemnification: To the fullest extent permitted under applicable law, each Party will defend, indemnify, and hold the other Party and the other Party's Representatives harmless for, from, and against all claims, actions, proceedings, damages, liabilities, injuries, losses, and expenses of every kind, whether known or unknown, including, without limitation, attorney fees and costs, resulting from or arising out of the party's breach and/or failure to perform the party's representations, warranties, covenants, and/or obligations contained in this Agreement. Each party's indemnification obligations provided under this Section will survive the termination of this Agreement.
- K. Severability: If any provision of this MOU is held illegal or unenforceable in any respect, the remaining provisions remain in full force and effect to the extent possible.
- L. Termination: either party may terminate this agreement with 90 days prior written notice to the other party. If this Agreement is terminated prior to the end of the agreement period, COIC shall be reimbursed for all work completed through the termination date.
- M. Relationship. Each party is an independent contractor of the other Party. This MOU does not create a joint venture and/or agency relationship between the Parties. No Party has the authority to bind the other Party or represent to any person that a Party is an agent of the other Party.
- N. Applicable Law; Venue; Attorney Fees. This MOU will be construed, applied, and enforced in accordance with the laws of the State of Oregon. Any action or proceeding arising out of this MOU will be litigated in courts located in Deschutes County, Oregon. Each Party consents and submits to the jurisdiction of any local, state, or federal court located in Deschutes County, Oregon. With respect to any dispute relating to this MOU, each party shall bear its own costs and attorney fees.

DESCHUTES COUNTY

CENTRAL OREGON INTER-
GOVERNMENTAL COUNCIL

By: _____

By: _____

Title: _____

Title: _____

Date: _____

Date: _____



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 26, 2024

SUBJECT: Sunriver Service District Management Agreement Updates

BACKGROUND AND POLICY IMPLICATIONS:

The Board of the Sunriver Service District (SSD) is proposing changes to the Management Agreement between the Governing Body of the SSD, the SSD Managing Board, and the Sunriver Owners Association as detailed in the attached materials.

The proposed changes would affect who is eligible to serve on the SSD Board, and would also stipulate that the SSD Board member who represents the Sunriver Owners Association cannot serve as an officer of the SSD Board. Other proposed changes are to the sections governing Board terms and appointments, and other miscellaneous edits.

BUDGET IMPACTS:

None

ATTENDANCE:

Jim Fister, Board Chair, Sunriver Service District
Mindy Holliday, Board Administrator, Sunriver Service District



Sunriver Service District

Management Agreement Proposed Changes

February 2024

Presentation to the District Governing Board



Agenda

- Discussion of proposed changes, and reasoning
- Continued collaboration with Sunriver/SROA
- While we're here...
 - Building update
 - Thoughts on a name change



Recent Successes, Why We're Here

- SSD-driven county discussion and ballot process for building funding
 - Negotiation with county to make case for the \$8M contribution, thanks again
 - County ballot and successful vote, including endorsements
- SROA cancels Finance/HR agreement with SSD
 - Increased reliance on county and SDAO for guidance
 - Recognized need to act more like a government agency
 - Many areas where the SSD needs independence in decision process
- Continuing commitment to hiring/training a capable staff to run the District

**SSD proposing to become more of an independent government agency
with an oversight management board**



Management Agreement Changes - #1

- SROA maintains Position 1, Position 2 moves to at-large
 - Language to allow the SROA board to appoint any SROA member to the position
 - Positions 1 ~~and 2~~ members must be current members of the Association's board at the time of their appointment to the District Managing Board or otherwise assigned by the Association board as a representative.
 - New approval process holds for Position 1
 - Position 1 candidates will be referred to the District Managing Board for suitable screening prior to the District Managing Board recommending their appointment to the Governing Body
 - SROA will hold a regular board position
 - Sunriver Owners Association ("Association") board members shall not hold a majority of the positions on the District Managing Board, nor shall any such member serve in any officer positions ~~Chair~~ of the District Managing Board.



Management Agreement Changes - #2

- SSD Managing Board is the recommending body for candidates to Governing Board
 - Suggested by County Counsel
 - Goal is to continue to use the existing nominating committee, language to pursue other options long-term
 - The District Managing Board, except the ex-officio position, shall be appointed by the District Governing Body after reviewing recommendations by the Association the District Managing Board. When a vacancy on the District Managing Board occurs, the managing board shall convene a group made up of no fewer than three district property owners to recommend suitable candidates to the Managing Board. The Managing Board will make recommendations to the Governing Body for approval.
 - Allows for a future change of District bounds
 - The Governing Body represents the people as always in the approval, and still has the option to hear opposition to any recommendation



Management Agreement Changes - #3

- More stringent criteria for SSD board participation
 - Establish a background and conflict process (by third party)
 - Any nomination discussion shall include a criminal and conflict of interest background investigation prior to approval.
 - Conflict of Interest provides transparency to our operations
 - The District Managing Board understands that members of the District Managing Board and the District's employees are subject to periodic criminal background investigations as well as conflict of interest discovery by the District Governing Body
 - SSD is focused on more broadly acknowledging transparency and conflict of interest in its deliberations



Management Agreement Changes - #4

- Open board positions to more options for participation
 - Broaden participation within District bounds
 - District property owner, registered district elector, or business owner representative within the district bounds.
 - This allows participation both ways, owner but not voter, voter but not owner
 - Language allows for district expansion and representation of new owners regardless of method
 - Does allow for businesses in the area to propose representation

**The nomination/recommendation process would have to be a check,
as would the Governing Board approval process**



Reasons to Continue a Collaboration with SROA

- Monitor the total burden on the Sunriver taxpayer/ratepayer
- Combine our efforts to influence others
- Attract local talent to employment opportunities in Sunriver
- Jointly manage seasonal population variance
- Cooperation on localized and county-wide emergencies



The SSD and SROA will maintain a close relationship to serve Sunriver citizens, workers and visitors



Public Safety Building Update

- Building dry-in prior to significant winter weather
- One change order, for cost savings
- We are on schedule, early Jan '25 completion, options to pull in
- Remains within \$18M budget





A Consideration

- Considering a district name change
- Sunriver Public Safety District (PSD)
- Requires county hearing and Governing Board vote

Questions?

Thank you!



As Amended by Document No. 2021-975

RESTATED SUNRIVER SERVICE DISTRICT MANAGEMENT AGREEMENT

Document No. 2018-695

PARTIES: The parties to this Restated Agreement are: (1) the Governing Body of the Sunriver Service District, a duly formed county service district; (2) the Sunriver Service District Managing Board, and (3) the Sunriver Owners Association.

1. **Effective Date and Termination Date.** The effective date of this agreement shall be November 1, 2018(agreed start date) or the date on which each party has signed this Agreement, whichever is later. This agreement is a successor/replacement agreement to the original Sunriver Service District Management Agreement, Document No. 2002-147, as amended, and upon execution of this agreement, Document No. 2002-147, as amended shall become void. Unless earlier terminated as provided below, this Agreement shall automatically renew in the manner provided for in Section 13.
2. **Purpose.** The Sunriver Service District ("District") was formed on June 26, 2002, pursuant to ORS 451.410, et seq. for the purpose of acquiring, constructing, maintaining and operating services as set out below. The District shall continue to be managed and operated by a Managing Board which shall have the authority and duties as set out in this Agreement.
3. **Debt Limitation.** This agreement is expressly subject to the debt limitation of Oregon counties set forth in Article XI, Section 10, of the Oregon Constitution, and is contingent upon funds being appropriated. Therefore, any provisions herein, which would conflict with law, are deemed inoperative to that extent. Additionally, the District Managing Board shall not incur any debt unless authorized by this agreement or the District Governing Body.
4. **Structure.** The District Governing Body is comprised of the Board of County Commissioners of Deschutes County, Oregon ("BOCC"). The District Governing Body has delegated, pursuant to a Memorandum of Understanding, the operation of the District to the District Managing Board (hereinafter, the "District Managing Board"). The District Managing Board, as agent for and acting on behalf of the District Governing Body, shall have the duties and authority as set out in this Agreement.
5. **District Managing Board.**
 - a. **Composition.** The District shall be managed and operated by the District Managing Board. The District Managing Board shall consist of seven members, as follows:

1) Official Positions.

- Position 1: Current Sunriver Owners Association Board member or board designee.
- Position 2: ~~Current Sunriver Owners Association Board member.~~ District property owner, registered district elector, or business owner representative within the district bounds.
- Position 3: ~~Sunriver property owner.~~ District property owner, registered district elector, or business owner representative within the district bounds.
- Position 4: ~~Sunriver property owner.~~ District property owner, registered district elector, or business owner representative within the district bounds.
- Position 5: ~~Sunriver property owner.~~ District property owner, registered district elector, or business owner representative within the district bounds.
- Position 6: ~~Sunriver property owner.~~ District property owner, registered district elector, or business owner representative within the district bounds.
- Position 7: ~~Sunriver property owner.~~ District property owner, registered district elector, or business owner representative within the district bounds.

2) Sunriver Owners Association ("Association") board members shall not hold a majority of the positions on the District Managing Board, nor shall any such member serve in any officer positions ~~Chair~~ of the District Managing Board.

Commented [1]: Change to officer, they can be board members, but not hold Chair/VC/Treasurer positions.

3) Ex-Officio Position. In addition to the above-designated positions there may be an ex-officio position held by a Deschutes County official. The ex-officio position shall be appointed by and serve at the pleasure of the District Governing Body and shall be a non-voting position.

4) Two members of the District Managing Board or the District Managing Board's designee shall be members of the Deschutes County 911 User Board.

5) Officers. The Chair, Vice Chair and Treasurer of the District Managing Board shall be selected in accordance with the District Bylaws.

6) A District Administrator may also be designated and employed by the District Managing Board.

b. Term. Each member of the District Managing Board shall serve for a term of three years. Terms shall begin on September 1st and expire on August 31st of the ending year. A member shall serve for no more than two consecutive full terms. Partial terms are not counted as part of the two consecutive term limitation. Positions 1 ~~and 2~~ members must be current members of the Association's board at the time of their appointment to the District Managing Board or otherwise assigned by the Association board as a representative. If either such member's service on the Association's board terminates prior to the expiration of their term on the District Managing Board, their term on the District Managing Board shall terminate at the same time as the termination of their term

on the Association board unless otherwise voted by the Association board to continue. Position 1 candidates will be referred to the District Managing Board for suitable screening prior to the District Managing Board recommending their appointment to the Governing Body

- c. Appointments. The District Managing Board, except the ex-officio position, shall be appointed by the District Governing Body after reviewing recommendations by the ~~Association~~the District Managing Board. When a vacancy on the District Managing Board occurs, the managing board shall convene a group made up of no fewer than three district property owners to recommend suitable candidates to the Managing Board. The Managing Board will make recommendations to the Governing Body for approval. Any nomination discussion shall include a criminal and conflict of interest background investigation prior to approval. ~~the chair of the District Managing Board and the president of the Association shall meet as needed to discuss skill sets and backgrounds desired for the vacant position(s).~~ ~~The Association president shall then convey such information to the Association's nominating committee who will use the information in their search for candidates.~~ ~~The District will be advised of and allowed input in any proposed changes to the Association's Nominating Committee charter as it relates to processes impacting the solicitation, vetting and recommendations of SSD directors.~~ ~~The Association shall solicit applications and vet potential candidates for all positions for which the Association makes recommendations to the District Governing Body.~~ ~~Solicitation for candidates shall appear in a publication of general circulation within the District, or any other generally accepted method of notification which reasonably ensures notice to all property owners in the District.~~
 - d. Removal. Members of the District Managing Board shall serve at the pleasure of the Governing Body and may be removed with or without cause by action of the Governing body.
 - e. Compensation And Expenses. The District Managing Board members shall not be entitled to receive any compensation attributable to service as a member of the District Managing Board. A District Managing Board member may be reimbursed for any expense which he or she incurs on behalf of the District Managing Board, provided such expenditure is approved by the Chair of the District Managing Board and proper voucher(s) supporting such expenditure is submitted to the Chair. All of the Chair's expense reimbursement requests shall be submitted to the Vice Chair of the District Managing Board.
 - f. Committees. The District Managing Board shall have the authority to appoint such committees as in its discretion it deems necessary to assist the District Managing Board and/or the District Administrator in the operation of District. The duties and powers of such committees shall be determined by the District Managing Board.
 - g. Meetings. Each member of the District Managing Board, except ex-officio members, shall have an equal vote in all District Managing Board decisions. The District Managing Board shall hold regular meetings and may hold special meetings as necessary. A special meeting may be called by the District Managing Board Chair or upon the request of any three Board members. All meetings shall be held in accordance with the Bylaws of the District and shall comply with applicable requirements set forth in ORS Chapter 192.
6. **Administration.** The District Managing Board is authorized to contract for administrative services, leasing of District Facilities and employ an Administrator to manage the daily operations of the District.

7. Authority and Duties of Managing Board.

a. District Services. Upon the issuance of an order by the District Governing Body pursuant to the provisions of ORS 451.485, and subsequent majority approval in a referendum vote upon such an order pursuant to ORS 451.487, the District Managing Board may acquire, construct, maintain, and operate any one or more of the following service facilities:

1. Fire prevention and protection;
2. Security services provided by agreement;
3. Law enforcement services;
4. Emergency medical services, including ambulance services.

b. Association Recommendations. Nothing herein shall be construed so as to prevent either the Association, Managing Board, or any other owner of property or elector within the District from initiating a recommendation to the District Governing Body either favoring or opposing an order relating to the above listed services, and the District Governing Body may by its own initiative request recommendations from the Association or other members of the public

b. the public.

c. Contracting.

1. The authority to create any of the above service facilities shall include the authority to enter into agreements with necessary associations or public agencies. Purchasing of facilities, materials and services shall be in compliance with ORS Chapter 279, 279A, 279B, and 279C as applicable. All equipment, facilities, and materials purchased with public funds shall remain public property unless expended in the course of operation of the service facilities or disposed in accordance with the applicable laws relating to the disposal of surplus property of the district.
2. The District Managing Board shall have the authority to enter into agreements to be completed within the respective fiscal year for financing in anticipation of tax revenues or other funding sources.
3. Any lease, license, or other agreement with or sale or transfer ("agreement") to the Association shall not be greater than the fair market value of the reasonable cost for the agreement and must include an analysis by an independent third party verifying the value and reasonableness of the agreement. The requirement for a third-party analysis shall not, however, be required for any agreement whereby: 1) the District provides services to the Association for the enforcement of the homeowners' covenants, conditions and restrictions; or 2) the annual amounts then being paid to or received by the District or Association are increased or decreased by no more than ten (10) percent of the total of all amounts paid pursuant to all agreements for the most recent fiscal year of the District.

d. Financing Authority. The District Managing Board may obtain financing for any or all of the service facilities by any method authorized by law including, but not limited to the establishment of a tax base, the use of funds from a fund established under ORS 280.055 or ORS 451.540.

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- e. Bylaws. The District Managing Board shall adopt Bylaws for the operation of the District. The Bylaws shall be adopted by a two-thirds vote of the District Managing Board.
- f. Budgeting. The District Managing Board shall prepare a proposed fiscal year budget for the District. The District Managing Board shall submit the proposed fiscal year budget to the Deschutes County Budget Committee established pursuant to the requirements of ORS 294.305 et seq.
- g. Personnel. The District Managing Board may employ, evaluate and terminate employees necessary for performing the services of each service facility. The District Managing Board shall prepare and approve personnel standards and policies relating to all employees. Further, the District Governing Board delegates the authority and responsibility to the District Managing Board to establish personnel regulations for employees of the District which shall substantially accomplish the general purposes of ORS 242.702 to 242.824.
- h. Purchasing. The District Managing Board may purchase, lease or otherwise contract for equipment and supplies necessary for any service facility approved in the fiscal year budget. The District Managing Board may enter into contracts to provide for financing of needed equipment and supplies. The District Managing Board may not, however, enter into any obligation to be performed under a subcontract unless such subcontract provides for termination upon non-appropriation of funds by the District Governing Body.
- i. Liability Insurance. The District Managing Board shall maintain public liability insurance coverage in an amount not less than the tort limits for public bodies as set out in Oregon Tort Claims Act, ORS 30.260 et seq., naming the District, Governing Body, and District Managing Board as insureds. If required pursuant to any agreement with the Association, liability insurance purchased by the District Managing Board shall name the Association as an additional insured. The District Managing Board shall also maintain insurance covering the buildings, equipment and other tangible property, either owned or leased, by District in an amount not less than replacement value.
- j. Compliance with Budget and Public Records Laws. The financial transactions of the District Managing Board shall be in compliance with the requirements of the local budget laws and expenditure limitations contained in the laws of the State of Oregon. As applicable and subject to lawful non-disclosure or redaction, records of the District Managing Board shall be deemed public records in accordance with ORS Chapter 192.
- k. Confidentiality. The District Managing Board shall not use, release or disclose any information concerning any employee, client, applicant or person doing business with the District for any purpose not directly connected with the administration of the District Governing Body's or the District Managing Board's responsibilities under this Agreement except upon written consent of the District Governing Body, and if applicable, the employee, client, applicant or person. The District Managing Board shall ensure that its agents, officers and subcontractors and District employees with access to the District Governing Body and District Managing Board records understand and comply with this confidentiality provision..
- l. Drugs and Alcohol. The District Managing Board shall enforce a zero tolerance as to dealing, possession, or use of drugs or alcohol by the District Managing Board or the

District's employees, subcontractors and agents while performing work under this agreement.

m. Expense Reimbursement. The District Managing Board shall enforce the Expense Reimbursement Policies for each District Managing Board member, District employee and contractor. Only expenses reasonably and necessarily incurred in the performance of this agreement, an employee's employment or a contract shall be reimbursed. Expenses reimbursed shall be at the actual cost incurred, including any taxes paid, and shall not include any mark-up unless the mark-up on expenses is specifically agreed to in the agreement. The cost of any contracted work approved in the agreement shall not be marked up. The District Managing Board shall not pay for any time expended to complete the documents necessary for reimbursement of expenses or for payment under this agreement. The maximum amounts for certain reimbursable expenses are set forth in Exhibit "1," attached hereto and by this reference incorporated herein.

n. Access to Records. The District Managing Board shall maintain fiscal records and all other records pertinent to this Agreement.

1) All fiscal records shall be maintained pursuant to generally accepted accounting standards, and other records shall be maintained to the extent necessary to clearly reflect actions taken. All records shall be retained and kept accessible for at least three years following the final payment made under the agreement or all pending matters are closed, whichever is later. If an audit, litigation or other action involving the agreement is started before the end of the three-year period, the records shall be retained until all issues arising out of the action are resolved or until the end of the three-year period, whichever is later.

2) The District Governing Body's authorized representatives shall have the right to direct access to all of the District Managing Board's books, documents, papers and records related to this Agreement for the purpose of conducting audits and examinations and making copies, excerpts and transcripts. These records also include licensed software and any records in electronic form, including but not limited to computer hard drives, tape backups and other such storage devices.

The District Governing Body, the Secretary of State's Office of the State of Oregon, the Federal Government, and their duly authorized representatives, shall have license to enter upon the District Managing Board's premises to access and inspect the books, documents, papers, computer software, electronic files and any other records of the District Managing Board which are directly pertinent to this Agreement for the purpose of making audits, examinations, excerpts, copies and transcriptions.

3) The District Managing Board shall include this provision in any subcontracts.

o. Materials. At all times, the District Managing Board shall make reasonable efforts to use recycled materials in the performance of work required under this agreement.

p. Compliance with provisions, requirements of funding source and Federal and State laws, statutes, rules, regulations, executive orders and policies. The District Administrator and the District Managing Board shall comply with any requirements, conditions or limitations arising under the terms of any grant funding source or required pursuant to any Federal or State law, statute including all provisions in ORS 279, 279A, 279B, 279C, rule, regulation, executive order and policy applicable to this agreement.

- q. Subcontractor. Any contracts that the District Administrator or District Managing Board may authorize shall contain all pertinent requirements of this agreement; the District Administrator and/or the District Managing Board shall be responsible for monitoring and reviewing the performance of the contractor.

8. Authority and Duties of District Governing Body.

- a. The District Governing Body shall provide, upon request of the District Managing Board, the necessary auditing services for the service facilities at reasonable cost to the District Managing Board.
- b. The District Governing Body, acting as members of the Budget Committee required by ORS 294.414, shall participate in the review and approval of the fiscal year budget, and shall assume responsibility for compliance with all publication, notice and hearing requirements for the budget process. The District Governing Body or its designee shall also prepare and complete all necessary election filings and other requirements for any tax base levy.

9. Accounting. The fiscal year of the District shall be the same as that established for Deschutes County, Oregon.

10. Ownership of Work. All work of the District Managing Board that results from this Agreement (the "Work Product") is the exclusive property of the District Governing Body.

11. Review. This Agreement shall be reviewed regularly (but not less than every three years) by the District Managing Board and the District Governing Board. Modifications or amendments to this Agreement may be proposed by the District Managing Board, electors of the District or the District Governing Body. Such modifications or amendments will become effective only upon the receipt of a two-thirds favorable vote by the District Governing Body.

12. The Managing Board shall provide the District Governing Body with periodic reports at the frequency and with the information prescribed by the District Governing Body. Further, at any time, the District Governing Body has the right to demand adequate assurances that the services provided by the District Managing Board will be in accordance with this Agreement. Such assurances provided by the District Managing Board shall be supported by documentation from third parties.

13. Criminal and Conflict Background Investigations. The District Managing Board understands that members of the District Managing Board and the District's employees are subject to periodic criminal background investigations as well as conflict of interest discovery by the District Governing Body and, if such investigations disclose criminal activity not disclosed by any member, such non-disclosure shall constitute a material breach of this agreement and the District Governing Body may terminate that District Managing Board member or employee effective upon delivery of written notice to the Board Member or employee, or at such later date as may be established by the District Governing Body. The District Managing Board shall include this provision in each contract with District contractors.

14. Duration of Agreement. This Agreement shall be automatically extended from year to year on the same terms and conditions, including modifications and amendments.

15. Early Termination. Notwithstanding Paragraph 14, this Agreement may be terminated as follows:

- a. Mutual Consent. District Governing Body and District Managing Board, by mutual written agreement, may terminate this Agreement at any time.
- b. Party's Convenience. District Governing Body or District Managing Board may terminate this Agreement for any reason upon 30 days written notice to the other party.
- c. For Cause. District Governing Body may also terminate this agreement effective upon delivery of written notice to the District Managing Board, or at such later date as may be established by the District Governing Body, if state laws, regulations or guidelines are modified, changed or interpreted in such a way that the responsibilities may no longer be delegated to the District Managing Board.
- d. District Managing Board Default or Breach. The District Governing Body, by written notice to the District Managing Board, may immediately terminate the whole or any part of this agreement under any of the following conditions:
 - 1) If the District Managing Board fails to provide services called for by this agreement within the time specified or any extension thereof.
 - 2) If the District Managing Board fails to perform any of the other requirements of this agreement or so fails to pursue the work so as to endanger performance of this agreement in accordance with its terms, and after receipt of written notice from the District Governing Body specifying such failure, the District Managing Board fails to correct such failure within 10 calendar days or such other period as the District Governing Body may authorize.

16. Remedies. In the event of breach of this Agreement the parties shall have the following remedies:

- a. Termination under paragraphs 15 a. through c. above shall be without prejudice to any obligations or liabilities of the District already reasonably incurred prior to such termination. The District Managing Board may not incur obligations or liabilities after the District Managing Board receives written notice of termination.
- b. If terminated under 15 d. by the District Governing Body due to a breach by the District Managing Board, the District Governing Body may pursue any remedies available at law or in equity. Such remedies may include, but are not limited to, termination of this agreement and declaration of ineligibility for the receipt of future agreement awards. Additionally, District Governing Body may complete the work either itself, by agreement with another contractor, or by a combination thereof.
- c. In addition to the remedies in paragraph 15.b. for a breach by the District Managing Board, the District Governing Body also shall be entitled to any other equitable and legal remedies that are provided by law.
- d. Neither the District Governing Body nor the District Managing Board shall be held responsible for delay or default caused by fire, civil unrest, labor unrest, riot, acts of God, or war where such cause was beyond reasonable control of District Governing Body or the District Managing Board, respectively. The District Managing Board shall, however, make all reasonable efforts to remove or eliminate such a cause of delay or default and shall, upon the cessation of the cause, diligently pursue performance of its obligations

under this Agreement.

- e. The passage of the agreement expiration date (one year from the date of the signing of this agreement) shall not extinguish or prejudice the District Governing Body's right to enforce this agreement with respect to any default or defect in performance that has not been cured.
17. **District Managing Board's Tender upon Termination.** Upon receiving a notice of termination of this Agreement, the District Managing Board shall immediately cease all activities under this Agreement, unless the District Governing Body expressly directs otherwise in such notice of termination. Upon termination of this Agreement, the District Managing Board shall deliver to the District Governing Body all documents, information, works-in-progress and other property that are or would be deliverables had the agreement been completed. Upon the District Governing Body's request, the District Managing Board shall surrender to anyone District Governing Body designates, all documents, research, objects or other tangible things needed to complete the work.
 18. **Waiver.** The District Governing Body's delay in exercising, or failure to exercise any right, power, or privilege under this agreement shall not operate as a waiver thereof, nor shall any single or partial exercise or any right, power, or privilege under this agreement preclude any other or further exercise thereof or the exercise of any other such right, power, or privilege. The remedies provided herein are cumulative and not exclusive of any remedies provided by law.
 19. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively, "Claim") between District Governing Body and the District Managing Board members that arises from or relates to this Agreement shall be brought and conducted solely and exclusively within the Circuit Court of Deschutes County for the State of Oregon; provided, however, if a Claim must be brought in federal forum, then it shall be brought and conducted solely and exclusively within the United States District Court for the District of Oregon. The UN Convention on International Sales of Goods will not apply.
 20. **Severability.** If any term or provision of this Agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular term or provision held invalid.
 21. **Anti-discrimination Clause.** No person shall, on the grounds of race, color, creed, national origin, sex, marital status, or age, suffer discrimination in the performance of this agreement when employed by the District. The District Managing Board shall comply with Title VI of the Civil Rights Act of 1964, with Section V of the Rehabilitation Act of 1973, and with all applicable requirements of federal and state civil rights and rehabilitation statutes, rules and regulations. Additionally, each party shall comply with the Americans with Disabilities Act of 1990 (Pub. L. No. 101-336), ORS 659A.142, and all regulations and administrative rules established pursuant to those laws. Further, District Managing Board shall not discriminate against minority-owned, women-owned or emerging small businesses in awarding subcontracts.
 22. **Amendments.** This agreement may not be waived, altered, modified, supplemented, or amended in any manner except by written instrument signed by the District Governing Body and the District Managing Board.
 23. **Merger Clause.** The Memorandum of Understanding - Contract No. 2002-201, entered into in 2002 shall remain as a historic formation document, but is invalidated to the extent that any provision in it conflicts with any provision in this Restated Agreement. Accordingly, and upon

signatures below, this Agreement constitutes the entire agreement between the parties. All understandings and agreements between the parties and representations by either party concerning this Agreement are contained in this Agreement. No waiver, consent, modification or change in the terms of this Agreement shall bind the parties unless in writing signed by the parties. Any written waiver, consent, modification or change shall be effective only in the specific instance and for the specific purpose given.

- 24. **Notice.** Except as otherwise expressly provided in this Agreement, any communications between the parties hereto or notices to be given hereunder shall be given in writing by personal delivery, facsimile, electronically, or mailing the same, postage prepaid, to District Managing Board or District Governing Body at the address or number set forth below, or to such other addresses or numbers as any party may hereafter indicate pursuant to this Section 23. Any communication or notice so addressed and mailed shall be deemed delivered five (5) days after mailing. Any communication or notice sent by facsimile shall be deemed delivered when the transmitting machine generates receipt of the transmission. Any communication sent electronically shall be deemed delivered, unless a notice to the sender indicating it was undelivered. To be effective against District Governing Body, such facsimile transmission or electronic transmittal must be confirmed by telephone notice to District Governing Body's Administrator or Legal Counsel. Any communication or notice by personal delivery shall be deemed delivered when actually given to the designated person or representative.

To District Governing Body:
County Administrator
Deschutes County
1300 NW Wall St.
Bend, Oregon 97703

Courtesy copy to:
Sunriver Owners
Association
PO Box 3278
Sunriver, Oregon 97707

To District Managing Board:
PO Box 2108
Sunriver, Oregon 97707

25. **Survival.** All rights and obligations shall cease upon termination or expiration of this Agreement, except for the rights and obligations set forth in Sections 7. k., n., o., p., 15-16, and 18-20.

Dates this ____ of _____, 2018

BOARD OF COUNTY COMMISSIONERS
Acting as Governing Body for
Sunriver Service District

ANTHONY DeBONE, CHAIR

PHILIP. G. HENDERSON, VICE CHAIR

TAMMY BANEY, COMMISSIONER

ATTEST:

Recording Secretary

SUNRIVER SERVICE DISTRICT MANAGING BOARD

Chair

Date

SUNRIVER OWNERS ASSOCIATION - Acknowledging Identified Status and
Designated Managing Board Positions

President

Date

EXHIBIT 1

**SUNRIVER SERVICE DISTRICT MANAGEMENT AGREEMENT
Expense**

Reimbursement

1. Travel and Other Expenses. (When travel and other expenses are reimbursed.)

a. The District Managing Board will reimburse Board members and employees for expenses related to official business only. Reimbursement shall not exceed the current government rates for mileage, meals, lodging and incidentals as per Deschutes County policy.

b. Any exception to this reimbursement policy shall be approved by the District Managing Board.



BOARD OF
COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 26, 2024

SUBJECT: Treasury Report for January 2024

ATTENDANCE:

Bill Kuhn, County Treasurer



MEMORANDUM

DATE: February 26, 2024
TO: Board of County Commissioners
FROM: Bill Kuhn, Treasurer
SUBJECT: Treasury Report for January 2024

Following is the unaudited monthly treasury report for fiscal year to date (YTD) as of January 31, 2024.

Treasury and Investments

- The portfolio balance at the end of January was \$328.9 million, a decrease of \$6.7 million from December and an increase of \$10.6 million from last year (Jan 2023).
- Net investment income for January was \$918.5K, approximately \$38.7K less than last month and \$357K greater than January 2023. YTD earnings of \$4,878,249 are \$2,331,071 more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate remained at 5.00% during the month of January. Benchmark returns for 24-month and 36-month treasuries are up from the prior month by 31 basis points and by 35 basis points respectively.
- The average portfolio yield is 3.32%, which improved over last month's average of 3.14%.
- The portfolio weighted average time to maturity is 1.05 years, down slightly from 1.10 in December 2023.

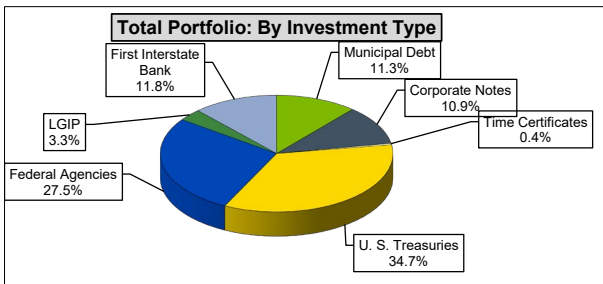
Deschutes County



Total Investment Portfolio As Of 1/31/2024

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 37,205,000	11.3%
Corporate Notes	35,821,000	10.9%
Time Certificates	1,245,000	0.4%
U.S. Treasuries	114,300,000	34.7%
Federal Agencies	90,600,000	27.5%
LGIP	10,827,030	3.3%
First Interstate (Book Balance)	38,934,613	11.8%
Total Investments	\$ 328,932,642	100.0%

Investment Income		
	Jan-24	Y-T-D
Total Investment Income	\$ 923,517	\$ 4,913,249
Less Fee: \$5,000 per month	(5,000)	(35,000)
Investment Income - Net	\$ 918,517	\$ 4,878,249
Prior Year Comparison	Jan-23	\$ 2,547,178

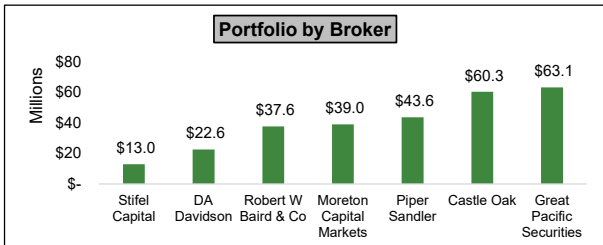


Category Maximums:	
U.S. Treasuries	100%
LGIP (\$59,847,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

	Yield Percentages	
	Current Month	Prior Month
FIB/ LGIP Investments	5.00%	5.00%
Average	3.32%	3.14%

Maturity (Years)	
Max	Weighted Average
2.96	1.05

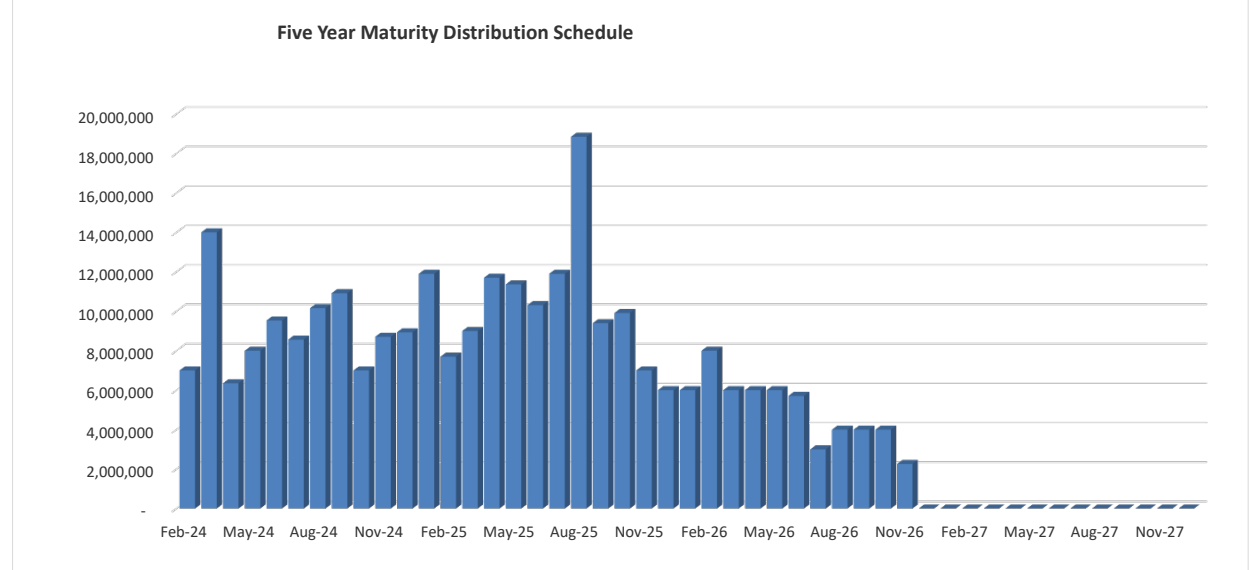
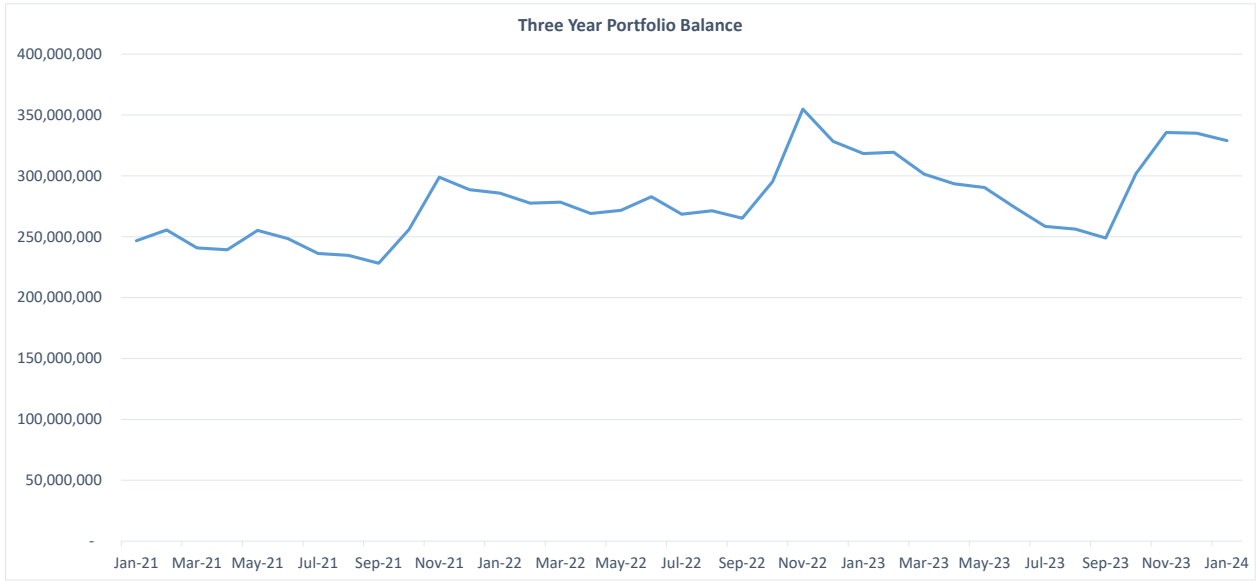
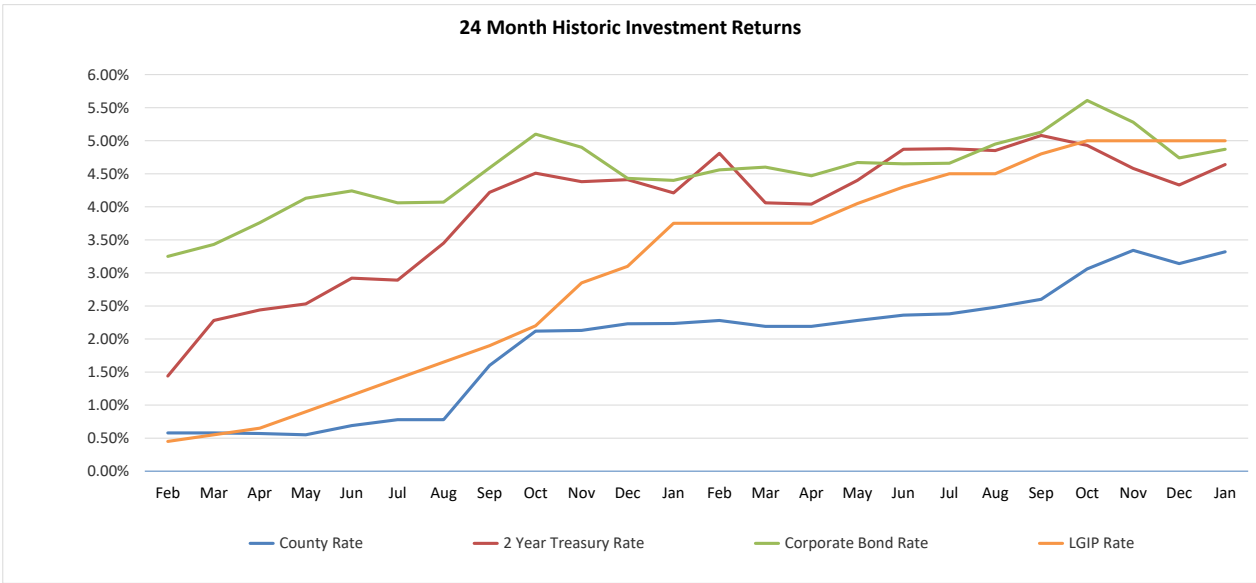
Benchmarks	
24 Month Treasury	4.64%
LGIP Rate	5.00%
36 Month Treasury	4.44%



Term	Minimum	Actual
0 to 30 Days	10%	17.3%
Under 1 Year	25%	48.9%
Under 5 Years	100%	100.0%

Other	Policy	Actual
Corp Issuer	5%	2.0%
Callable	25%	12.6%
Weighted Ave.	AA2	AAA

Investment Activity	
Purchases in Month	\$ -
Sales/Redemptions in Month	\$ 10,000.00



Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon		Par Value	Market Value	Book Value	Call Date
					Moody's	S&P/Fitch	Rate	YTM 365				
BMW	GPAC	7/30/2021	7/30/2024	180			0.55	0.55	249000	243558.72	249000	- -
GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	179			0.55	0.55	249000	243594.6	249000	- -
SALLIE MAE	GPAC	7/21/2021	7/22/2024	172			0.55	0.55	249000	243668.71	249000	- -
TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	186			0.55	0.55	249000	243438.78	249000	- -
UBS BANK USA	GPAC	8/11/2021	8/12/2024	193			0.55	0.536214	249000	243197.43	249000	- -
Federal Agriculture Mtg Corp	MORETN	12/12/2023	10/1/2025	608			2.55	4.87	2000000	1941121.38	1926745.63	- -
Federal Farm Credit Bank	R W B	8/12/2020	8/12/2025	558	Aaa	AA+	0.53	0.53	3000000	2822216.28	3000000	- -
Federal Farm Credit Bank	MORETN	8/12/2020	8/12/2025	558	Aaa	AA+	0.57	0.57	3000000	2827321.44	3000000	- -
Federal Farm Credit Bank	CASTLE	10/16/2020	10/15/2024	257	Aaa	AA+	0.4	0.4401721	2000000	1937902.98	1999438.69	- -
Federal Farm Credit Bank	PS	12/30/2020	12/23/2024	326	Aaa	AA+	0.32	0.3199988	2000000	1921300.48	2000000	- -
Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	172	Aaa	AA+	0.31	0.31	2000000	1954717.6	2000000	- -
Federal Farm Credit Bank	R W B	7/19/2021	7/19/2024	169	Aaa	AA+	0.42	0.4283959	1000000	977845.68	999961.11	- -
Federal Farm Credit Bank	CASTLE	9/26/2022	9/26/2024	238	Aaa	AA+	4.25	4.2542149	2000000	1990669.26	1999947.78	- -
Federal Farm Credit Bank	R W B	10/20/2022	10/17/2024	259	Aaa	AA+	4.62	4.7128512	2000000	1992682.8	1998750.35	- -
Federal Farm Credit Bank	MORETN	10/25/2022	2/14/2025	379	Aaa	AA+	1.75	4.5602179	1700000	1648509.48	1653494.23	- -
Federal Farm Credit Bank	CASTLE	11/30/2022	8/15/2024	196	Aaa	AA+	3.3	4.6146501	2000000	1981291.1	1986495.08	- -
Federal Farm Credit Bank	GPAC	11/17/2023	4/10/2026	799	Aaa	AA+	4.625	4.7710002	2000000	2018138.94	1993938.6	- -
Federal Farm Credit Bank	GPAC	11/22/2023	4/10/2026	799	Aaa	AA+	4.625	4.8109999	2000000	2018138.94	1992292.94	- -
Federal Farm Credit Bank	PS	12/8/2023	11/13/2025	651	Aaa	AA+	4.875	4.6404797	1000000	1009191.71	1003925.9	- -
Federal Farm Credit Bank	PS	12/12/2023	9/1/2026	943	Aaa	AA+	2.4	4.588622	2000000	1916393.28	1894745.66	- -
Federal Farm Credit Bank	R W B	12/19/2023	12/8/2025	676	Aaa	AA+	4.625	4.4981889	2000000	2010609.42	2004421.58	- -
Federal Home Loan Bank	CASTLE	7/6/2022	3/28/2024	56	Aaa	AA+	3.45	3.3909602	2000000	1994417.86	2000185.85	- -
Federal Home Loan Bank	DA DAV	10/27/2022	10/27/2025	634	Aaa	AA+	5	5.0181605	1855000	1853936.34	1854462.39	4/27/2024
Federal Home Loan Bank	R W B	11/18/2022	9/4/2025	581	Aaa	AA+	0.375	4.2631353	2000000	1879171.86	1884465.88	- -
Federal Home Loan Bank	MORETN	11/30/2022	5/16/2025	470	Aaa	AA+	4	5.139245	2000000	1985470.32	1984727.43	- -
Federal Home Loan Bank	PS	12/1/2022	3/8/2024	36	Aaa	AA+	4.75	4.7977307	2000000	1998762.74	1999909.32	- -
Federal Home Loan Bank	R W B	11/16/2023	12/12/2025	680	Aaa	AA+	4.75	4.9490002	2000000	2015767.1	1992983.82	- -
Federal Home Loan Bank	R W B	11/17/2023	3/13/2026	771	Aaa	AA+	4.875	4.78	2000000	2025647.38	2003666.4	- -
Federal Home Loan Bank	PS	11/22/2023	8/25/2026	936	Aaa	AA+	0.7	4.9650109	2000000	1829173.8	1797706.34	2/25/2024
Federal Home Loan Bank	PS	12/8/2023	6/13/2025	498	Aaa	AA+	5.125	4.8004048	2145000	2164829.04	2154062.37	- -
Federal Home Loan Bank	R W B	12/19/2023	3/13/2026	771	Aaa	AA+	0.875	4.3881228	2000000	1867306.86	1859769.25	- -
Federal Home Loan Mtg Corp	CASTLE	8/14/2020	8/12/2025	558	Aaa		0.6	0.6101786	2000000	1884578.6	1999693.55	2/12/2024
Federal Home Loan Mtg Corp	CASTLE	9/9/2020	9/9/2024	221	Aaa		0.48	0.48	1000000	972569.51	1000000	3/9/2024
Federal Home Loan Mtg Corp	CASTLE	10/30/2020	10/28/2024	270	Aaa		0.41	0.4163167	2000000	1932148.92	1999907.16	4/28/2024
Federal Home Loan Mtg Corp	CASTLE	10/30/2020	1/29/2025	363	Aaa		0.45	0.4523943	2500000	2390586.3	2499941.47	4/29/2024
Federal Home Loan Mtg Corp	CASTLE	11/18/2020	11/18/2024	291	Aaa		0.375	0.375	2000000	1932828.26	2000000	- -
Federal Home Loan Mtg Corp	R W B	1/15/2021	1/15/2025	349	Aaa		0.35	0	2000000	1915257.94	2000000	4/15/2024
Federal Home Loan Mtg Corp	CASTLE	7/8/2022	10/22/2025	629	Aaa		0.65	3.2000087	2000000	1872465.76	1917116.43	- -
Federal Home Loan Mtg Corp	MORETN	11/30/2022	11/26/2025	664	Aaa	AA+	5.3	5.3002699	2000000	1995388.52	2000000	2/26/2024
Federal Home Loan Mtg Corp	MORETN	11/18/2022	9/23/2025	600	Aaa	AA+	0.375	4.2702845	2000000	1873706.08	1880560.39	- -
Federal Home Loan Mtg Corp	CASTLE	11/30/2022	7/21/2025	536	Aaa	AA+	0.375	4.3133499	2000000	1888487.58	1891732.87	- -
Federal National Mtg Assn	CASTLE	7/31/2020	1/29/2025	363	Aaa	AA+	0.57	0.569999	1400000	1347781.81	1400000	4/29/2024
Federal National Mtg Assn	MORETN	8/21/2020	8/21/2025	567	Aaa	AA+	0.56	0.56	3000000	2827415.01	3000000	2/21/2024
Federal National Mtg Assn	CASTLE	8/18/2020	8/18/2025	564	Aaa	AA+	0.57	0.5901227	2000000	1885813.32	1999387.3	2/18/2024
Federal National Mtg Assn	PS	8/28/2020	8/29/2025	575	Aaa	AA+	0.6	0.6000006	1000000	942274.22	1000000	8/29/2024
Federal National Mtg Assn	R W B	8/27/2020	8/21/2025	567	Aaa	AA+	0.56	0.5650922	1000000	942471.67	999921.96	2/21/2024
Federal National Mtg Assn	CASTLE	8/28/2020	8/29/2025	575	Aaa	AA+	0.6	0.6000006	1000000	942274.22	1000000	8/29/2024
Federal National Mtg Assn	R W B	9/3/2020	8/21/2025	567	Aaa	AA+	0.56	0.5599951	2000000	1884943.34	2000000	2/21/2024
Federal National Mtg Assn	R W B	11/4/2020	11/4/2025	642	Aaa	AA+	0.55	0.55	2000000	1866013.24	2000000	11/4/2024
Federal National Mtg Assn	CASTLE	11/12/2020	11/7/2025	645	Aaa	AA+	0.5	0.5729346	2000000	1870326.6	1997463.09	- -
Federal National Mtg Assn	R W B	11/30/2022	4/22/2025	446	Aaa	AA+	0.625	4.4293463	2000000	1906869.44	1912700.42	- -
Federal Home Loan Bank	CASTLE	12/12/2023	9/6/2024	218	Aaa	AA+	5.0049997	5.3003332	2000000	1942816.66	1939383.89	- -
U.S. Treasury	GPAC	6/28/2022	3/31/2024	59	Aaa		2.25	3.0493067	2000000	1989843.76	1997501.46	- -
U.S. Treasury	GPAC	6/28/2022	5/31/2024	120	Aaa		2.5	3.0809126	2000000	1981875	1996319.35	- -

Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon		Par Value	Market Value	Book Value	Call Date
					Moody's	S&P/Fitch	Rate	YTM 365				
U.S. Treasury	MORETN	7/8/2022	4/15/2025	439	Aaa	AA+	2.625	3.0804476	2000000	1954453.12	1989561.82	- -
U.S. Treasury	PS	10/3/2022	3/15/2024	43	Aaa		0.25	4.282992	2000000	1988133.48	1990878.15	- -
U.S. Treasury	PS	10/3/2022	4/30/2025	454	Aaa		0.375	4.2171846	2000000	1899609.38	1910291.53	- -
U.S. Treasury	PS	10/3/2022	5/31/2025	485	Aaa		0.25	4.2325215	2000000	1891093.76	1900952.11	- -
U.S. Treasury	MORETN	10/20/2022	4/15/2024	74	Aaa		0.375	4.6205671	2000000	1979921.88	1983561.23	- -
U.S. Treasury	MORETN	10/20/2022	5/15/2024	104	Aaa		2.5	4.6315735	2000000	1983984.38	1988400.96	- -
U.S. Treasury	MORETN	10/25/2022	2/15/2025	380	Aaa		1.5	4.5042292	2000000	1935703.12	1941328.5	- -
U.S. Treasury	MORETN	11/4/2022	3/15/2025	408	Aaa		1.75	4.6405931	2000000	1937890.62	1939430.1	- -
U.S. Treasury	MORETN	11/4/2022	6/15/2025	500	Aaa		2.875	4.6510728	2000000	1958046.88	1954672.76	- -
U.S. Treasury	MORETN	11/4/2022	7/15/2025	530	Aaa		3	4.660048	2000000	1960156.24	1955143.23	- -
U.S. Treasury	MORETN	11/18/2022	12/15/2024	318	Aaa		1	4.3929033	2000000	1935703.12	1944150.73	- -
U.S. Treasury	MORETN	11/18/2022	2/15/2025	380	Aaa		1.5	4.3902761	2000000	1935703.12	1943376.52	- -
U.S. Treasury	MORETN	11/18/2022	9/30/2025	607	Aaa		3	4.1910054	2000000	1957031.24	1963040.83	- -
U.S. Treasury	MORETN	11/18/2022	7/15/2025	530	Aaa		3	4.2514798	2000000	1960156.24	1965935.89	- -
U.S. Treasury	DA DAV	11/30/2022	5/15/2024	104	Aaa		2.5	4.6796779	2000000	1983984.38	1988114.29	- -
U.S. Treasury	GPAC	11/30/2022	7/31/2024	181	Aaa		1.75	4.6137515	2000000	1967187.5	1972949.38	- -
U.S. Treasury	PS	11/30/2022	3/15/2024	43	Aaa		0.25	4.7067273	2000000	1988133.48	1989928.32	- -
U.S. Treasury	PS	11/30/2022	7/15/2025	530	Aaa		3	4.2943472	2000000	1960156.24	1964769.94	- -
U.S. Treasury	PS	11/30/2022	6/15/2025	500	Aaa		2.875	4.2893605	2000000	1958046.88	1963663.79	- -
U.S. Treasury	STIFEL	9/29/2023	7/15/2026	895	Aaa		4.5	4.8808615	3000000	3027421.86	2973939.71	- -
U.S. Treasury	CASTLE	11/16/2023	1/15/2026	714	Aaa		3.875	4.838231	2000000	1986406.24	1964599	- -
U.S. Treasury	CASTLE	11/16/2023	2/15/2026	745	Aaa		4	4.8207532	2000000	1991640.62	1968561.82	- -
U.S. Treasury	PS	11/17/2023	5/15/2026	834	Aaa		3.625	4.661229	2000000	1977812.5	1955751.03	- -
U.S. Treasury	GPAC	11/17/2023	8/15/2026	926	Aaa		4.375	4.6314599	2000000	2013437.5	1987798.31	- -
U.S. Treasury	STIFEL	11/17/2023	10/15/2026	987	Aaa		4.625	4.5910231	2000000	2028437.5	2001628.6	- -
U.S. Treasury	GPAC	11/22/2023	5/15/2026	834	Aaa		3.625	4.6699096	2000000	1977812.5	1955362.57	- -
U.S. Treasury	CASTLE	11/22/2023	2/15/2026	745	Aaa		4	4.7435597	2000000	1991640.62	1971469.06	- -
U.S. Treasury	CASTLE	11/22/2023	3/15/2026	773	Aaa		4.625	4.7122051	2000000	2017031.24	1996422.36	- -
U.S. Treasury	GPAC	12/8/2023	2/15/2025	380	Aaa		1.5	4.9532547	2000000	1935703.12	1931206.9	- -
U.S. Treasury	GPAC	12/8/2023	7/15/2025	530	Aaa		3	4.72774	3200000	3136249.98	3123444.44	- -
U.S. Treasury	GPAC	12/8/2023	9/15/2025	592	Aaa		3.5	4.6598952	1500000	1479726.57	1473193.59	- -
U.S. Treasury	DA DAV	12/8/2023	3/15/2025	408	Aaa		1.75	4.9003222	3000000	2906835.93	2898643.28	- -
U.S. Treasury	DA DAV	12/8/2023	4/15/2025	439	Aaa	AA+	2.625	4.8500197	3700000	3615738.27	3605228.34	- -
U.S. Treasury	DA DAV	12/8/2023	5/15/2025	469	Aaa		2.125	4.8150714	3200000	3105624.99	3094225.11	- -
U.S. Treasury	DA DAV	12/12/2023	8/31/2024	212	Aaa		1.875	5.2442521	2000000	1962812.5	1962210.8	- -
U.S. Treasury	DA DAV	12/12/2023	12/15/2025	683	Aaa		4	4.6803125	2000000	1990234.38	1975992.64	- -
U.S. Treasury	R W B	12/12/2023	1/15/2026	714	Aaa		3.875	4.6417612	2000000	1986406.24	1971708.33	- -
U.S. Treasury	GPAC	12/12/2023	7/31/2025	546	Aaa		4.75	4.8393383	700000	703335.93	699074.71	- -
U.S. Treasury	STIFEL	12/12/2023	2/15/2026	745	Aaa		1.625	4.6184916	2000000	1899921.88	1885180.15	- -
U.S. Treasury	STIFEL	12/12/2023	10/15/2026	987	Aaa		4.625	4.4580016	2000000	2028437.5	2008283.95	- -
U.S. Treasury	STIFEL	12/12/2023	11/15/2026	1018	Aaa		4.625	4.4510097	2000000	2030000	2008936.31	- -
U.S. Treasury	CASTLE	12/19/2023	5/15/2026	834	Aaa		1.625	4.2619955	2000000	1891015.62	1886533.14	- -
U.S. Treasury	CASTLE	12/19/2023	4/15/2026	804	Aaa		3.75	4.2870073	2000000	1982421.88	1977630.45	- -
U.S. Treasury	CASTLE	12/19/2023	10/15/2025	622	Aaa		4.25	4.4837829	2000000	1997343.76	1992338.83	- -
U.S. Treasury	GPAC	12/19/2023	2/15/2026	745	Aaa		4	4.344556	2000000	1991640.62	1986647.96	- -
U.S. Treasury	GPAC	12/19/2023	11/15/2024	288	Aaa		2.25	4.9362782	2000000	1959687.5	1959134.04	- -
U.S. Treasury	GPAC	12/19/2023	1/15/2026	714	Aaa		3.875	4.3774643	2000000	1986406.24	1981381.72	- -
U.S. Treasury	STIFEL	12/19/2023	12/15/2024	318	Aaa		1	4.8731326	2000000	1935703.12	1935059.48	- -
U.S. Treasury	GPAC	9/29/2023	3/28/2024	56	Aaa	AA	5.3049998	5.60282483	2000000	1983650.08	1983495.56	- -
U.S. Treasury	GPAC	12/12/2023	4/9/2024	68	Aaa		5.2329993	5.47406002	2000000	1980324.08	1980230.89	- -
U.S. Treasury	DA DAV	12/19/2023	2/22/2024	21	Aaa		5.1800012	5.37516206	2000000	1993866.24	1993956.67	- -
U.S. Treasury	CASTLE	12/28/2023	3/28/2024	56	Aaa	AA	5.2250004	5.44303695	2000000	1983650.08	1983744.44	- -
U.S. Treasury	GPAC	12/28/2023	2/20/2024	19	Aaa		5.251	5.44072792	2000000	1994458.16	1994457.28	- -
Apple Inc	GPAC	12/3/2020	1/13/2025	347	Aaa	AA+	2.75	0.6389292	2000000	1960970.28	2039524.11	11/13/2024

Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon		Par Value	Market Value	Book Value	Call Date
					Moody's	S&P/Fitch	Rate	YTM 365				
Apple Inc	GPAC	11/17/2021	2/9/2024	8	Aaa	AA+	3	0.9122019	2000000	1999054.92	2000916.31	- -
Apple Inc	GPAC	11/18/2021	9/11/2026	953	Aaa	AA+	2.05	1.4551529	2000000	1885140.96	2029886.9	7/11/2026
CME GROUP	GPAC	1/4/2021	3/15/2025	408	Aa3	AA-	3	0.6490818	2000000	1961144	2051966.54	- -
CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	221	A3	A+	3.625	0.57179	2950000	2915380.19	3003905.45	- -
Chevron Corp	GPAC	12/28/2020	5/11/2025	465	Aa2	AA-	1.554	0.6470298	1663000	1599254.22	1681971.31	- -
Chevron Corp	CASTLE	1/7/2021	5/11/2025	465	Aa2	AA-	1.554	0.6175284	2000000	1923336.4	2023576.47	- -
JPMorgan Chase - Corporate N	CASTLE	12/22/2020	1/23/2025	357	A1	A-	3.125	0.8061136	2000000	1963917.88	2044518.07	- -
JPMorgan Chase - Corporate N	CASTLE	1/11/2021	1/23/2025	357	A1	A-	3.125	0.8272497	2000000	1963917.88	2044101.82	- -
JPMorgan Chase - Corporate N	CASTLE	11/18/2021	5/13/2024	102	A1	A-	3.625	0.9770205	1500000	1492295.04	1511091.39	- -
JPMorgan Chase - Corporate N	CASTLE	12/2/2021	2/1/2024	0	A1	A-	3.875	0.9289607	1000000	1000000	1000000	- -
ROYAL DUTCH SHELL PLC	GPAC	11/13/2020	11/7/2024	280	Aa2	A+	2	0.7055457	3000000	2933127.03	3029306.71	10/7/2024
ROYAL DUTCH SHELL PLC	CASTLE	1/7/2021	11/7/2024	280	Aa2	A+	2	0.5429301	1708000	1669926.99	1726856.32	10/7/2024
US Bank	PS	10/29/2021	7/30/2024	180	A3	A	2.4	0.8420282	2000000	1971024.82	2015280.93	- -
WALMART	GPAC	12/17/2020	12/15/2024	318	Aa2	AA	2.65	0.570485	2000000	1961968.6	2035815.22	10/15/2024
XTO Energy Inc	GPAC	11/19/2020	3/19/2025	412	Aa2	AA-	2.992	0.813784	2000000	1960983.36	2048412.26	- -
XTO Energy Inc	GPAC	12/21/2020	8/16/2024	197	Aa2	AA-	2.019	0.5432498	2000000	1966474.16	2015807.6	7/16/2024
YALE UNIVERSITY	GPAC	11/18/2020	4/15/2025	439	Aaa	AAA	0.873	0.5784436	2000000	1912214.86	2007001.79	- -
ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2024	304	Aa2	AA+	1	0.6501532	935000	906454.45	937685.8	- -
CALIFORNIA INFRASTRUCTURE & EC	GPAC	12/17/2020	10/1/2024	243		AAA	0.645	0.6450337	1000000	971950	1000000	- -
CA ST MUNI FIN AUTH REVENUE	GPAC	10/26/2022	10/1/2025	608	A1		2.148	5.0003132	2060000	1976817.2	1969930.16	- -
CLACKAMAS SCHOOL DISTRICT	PS	10/1/2020	6/15/2024	135	Aa1		0.613	0.6130311	500000	492320	500000	- -
CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	135	Aa1		0.83	0.480219	300000	295626	300386.83	- -
DESCHUTES CTY SCH DIST #1	R W B	12/7/2021	6/15/2026	865	Aa1		1.4	1.2301048	2000000	1866640	2007816.09	- -
IDAHO ST BOND BANK AUTH REVENUE	PS	10/8/2020	9/15/2024	227	Aa1		5	0.6103486	1000000	1000900	1026947.97	- -
JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2024	227	Aaa		5	0.7253469	220000	220149.6	225758.99	- -
KLAMATH CNTY OR SCH DIST	PS	7/1/2021	6/15/2025	500		AA+	0.86	0.8600191	400000	378840	400000	- -
Salem-Keizer School District	PS	12/7/2021	6/15/2026	865	Aa1		1.438	1.2900015	2000000	1869420	2006798.43	- -
MEDFORD OR REVENUE	R W B	10/14/2020	7/15/2024	165		AA-	2	0.6503538	815000	804364.25	819942.75	- -
MULTNOMAH CO-REF-TXBL	GPAC	1/21/2021	6/1/2025	486	Aaa	AAA	1	0.5000954	2165000	2065128.55	2179257.56	- -
MULTNOMAH COUNTY OR SCHOOLS	R W B	12/30/2020	6/15/2024	135	Aa1	AA+	2	0.4052718	2750000	2721510	2766246.56	- -
MULTNOMAH COUNTY OR SCHOOLS	CASTLE	7/15/2021	6/30/2025	515	Aa2	AA	0.95	0.6870868	1255000	1191308.75	1259594.84	- -
OR EDU DIST FF&C PENSION OBLI	R W B	12/8/2021	46203	880	AA2	AA	1.104	1.3861517	250000	231247.5	248355.41	- -
OREGON STATE	GPAC	12/1/2022	45778	455	Aa1	AA+	0.895	4.7532126	500000	477500	478865.52	- -
Oregon State Lottery	R W B	12/1/2020	45505	182	Aa1	AA+	0.638	0.4148774	505000	494092	505558.48	- -
Oregon State Lottery	R W B	12/17/2020	8/1/2024	182	Aa1	AA+	2.68	0.94	755000	746158.95	761436.49	- -
Oregon State Lottery	PS	1/26/2021	4/1/2024	60	Aa2	AAA	2.51	0.39	2350000	2339566	2358223.56	- -
Oregon State Lottery	R W B	12/2/2021	5/1/2024	90	Aa1	AA+	0.80	0.73	500000	494620	500080.26	- -
OR ST COMMUNITY COLLEGE DIST	R W B	8/27/2020	6/30/2024	150	Aa1	AA+	5.66	0.60	90000	90270	91860.43	- -
OR ST COMMUNITY COLLEGE DIST	PS	8/31/2021	6/30/2024	150		AA	0.58	0.58	1000000	982820	1000000	- -
OR ST COMMUNITY COLLEGE DIST	GPAC	11/18/2021	6/30/2026	880	Aa1	AA+	5.68	1.40	210000	216234.9	230936.94	- -
ODOT HWY USER TAX REV	R W B	12/8/2021	11/15/2026	1,018	Aa1	AAA	0.93	1.37	260000	236519.4	256979.75	- -
POMONA CALI UNI SCH DIST TAXAB	PS	10/20/2020	8/1/2024	182	Aa3		0.77	0.60	1200000	1173996	1201006.2	- -
Portland Community College	PS	12/17/2020	6/15/2024	135	Aa1		0.57	0.57	1000000	983950	1000000	- -
Portland Community College	MORETN	7/23/2021	6/15/2026	865	Aa1		0.90	0.80	1250000	1153237.5	1252871.71	- -
MORROW PORT TRANS FAC	R W B	12/14/2020	9/1/2024	213	Aa1		3.22	0.42	1750000	1730662.5	1778339.01	- -
RANCHO SANTIAGO CA CMNTY CLG D	GPAC	12/1/2022	9/1/2025	578	Aa2	AA	0.73	4.63	1895000	1782380.15	1786526.75	- -
SILVER FALLS SD	PS	9/17/2020	6/15/2024	135	Aa1		0.55	0.55	1900000	1869030	1900000	- -
SAN MATEO CA FOSTER CITY SCHO	DA DAV	2/16/2021	8/1/2025	547	Aaa	AA+	1.60	0.47	500000	477415	508354.02	- -
SONOMA CCD	PS	10/21/2020	8/1/2024	182	Aa2	AA	2.06	0.60	1200000	1183512	1208652.71	- -
TIGARD OR WTR SYS REVENUE	PS	11/3/2020	8/1/2025	547	Aa3	AA	2.00	0.85	350000	336448	355903.48	- -
UNION CTY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	135	Aa1		0.68	0.68	490000	482321.7	490000	- -
Washington County SD Municipal	PS	10/28/2020	6/15/2024	135	Aa1		0.59	0.58	1500000	1475760	1500000	- -
Washington County SD Municipal	PS	11/17/2020	6/15/2025	500	Aa1	AA+	0.91	0.64	350000	332811.5	351262.13	- -
Local Govt Investment Pool		7/1/2006	- -	1			5.00	5.00	10827029.58	10827029.58	10827029.58	- -

Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon		Par Value	Market Value	Book Value	Call Date
					Moody's	S&P/Fitch	Rate	YTM 365				
First Interstate Bank		7/1/2006	- -	1			5.00	5.00	9000000	9000000	9000000	- -
First Interstate Bank		10/13/2023	- -	1			5.00	5.00	29934612.74	29934612.74	29934612.74	- -
									328932642.3	322250414.2	326217507.8	



BOARD OF
COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 26, 2024

SUBJECT: Finance Report for January 2024

ATTENDANCE:
Robert Tintle, Chief Financial Officer



MEMORANDUM

DATE: February 26, 2024
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for January 2024

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of January 31, 2024.

Budget to Actuals Report

General Fund

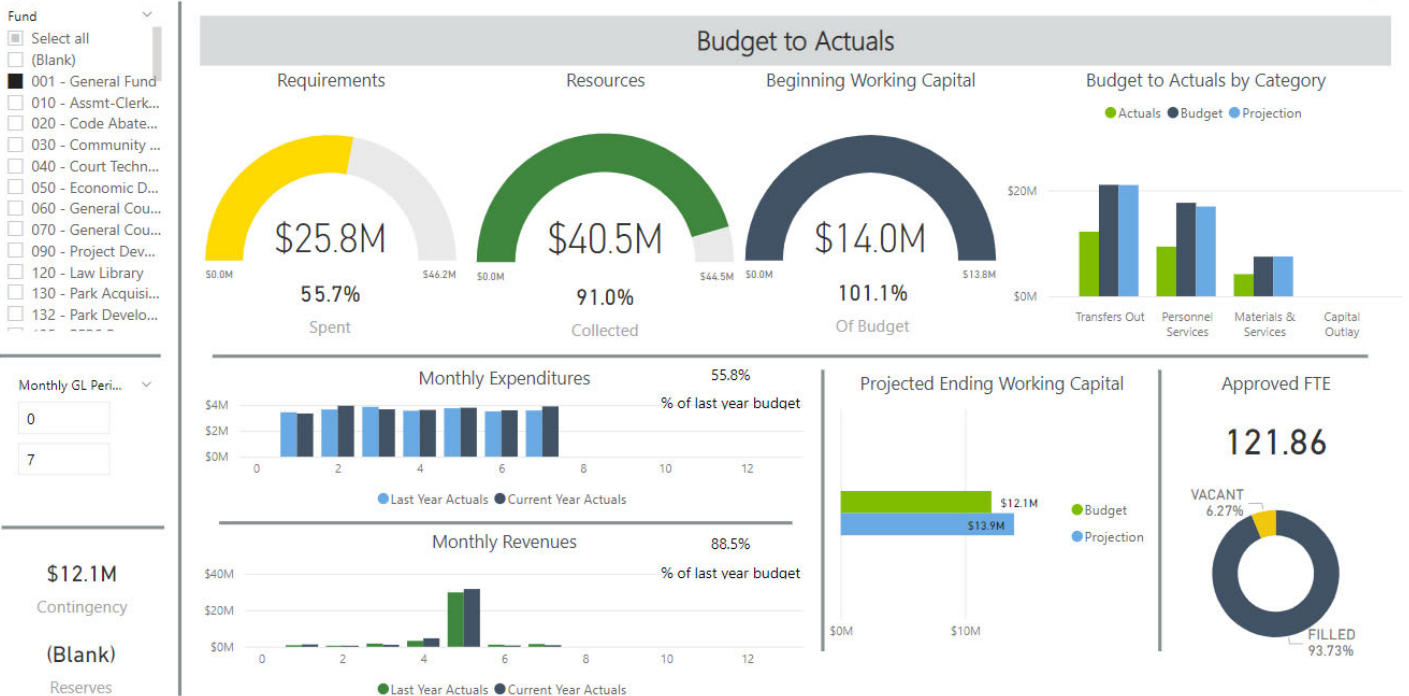
- Revenue YTD in the General Fund is \$40.5M or 91.0% of budget. By comparison, last year revenue YTD was \$38.7M and 88.4% of budget.
Expenses YTD are \$25.8M and 55.7% of budget. By comparison, last year expenses YTD were \$25.2M and 55.7% of budget.
Beginning Fund Balance is \$14.0M or 101.1% of the budgeted \$13.8M beginning fund balance.



County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 7 58.3% Year Complete



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through January 31, 2024.

Position Control Summary

Position Control Summary FY24														
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July - June Percent Unfilled
Assessor	Filled	31.63	31.63	31.63	31.63	30.00	31.00	30.63						
	Unfilled	3.63	3.63	3.63	3.63	5.26	4.26	4.64						11.62%
Clerk	Filled	9.48	10.48	10.48	9.90	9.90	10.48	10.48						
	Unfilled	1.00	-	-	0.58	0.58	-	-						2.95%
BOPTA	Filled	0.52	0.52	0.10	0.10	0.10	0.52	0.52						
	Unfilled	-	-	0.42	0.42	0.42	-	-						34.56%
DA	Filled	57.90	58.90	58.90	59.40	59.90	59.10	59.10						
	Unfilled	3.20	2.20	2.20	1.70	1.20	2.00	2.00						3.39%
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50	6.50						
	Unfilled	-	-	-	-	-	-	-						0.00%
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00	5.00	5.00						
	Unfilled	-	-	-	-	-	-	-						0.00%
Property Mgmt	Filled	2.00	2.00	2.00	3.00	3.00	3.00	3.00						
	Unfilled	1.00	1.00	1.00	-	-	-	-						14.29%
Total General Fund	Filled	113.03	115.03	114.61	115.53	114.40	115.60	115.23	-	-	-	-	-	
	Unfilled	8.83	6.83	7.25	6.33	7.46	6.26	6.64	-	-	-	-	-	5.81%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	3.60	3.60						
	Unfilled	-	-	-	-	-	1.00	1.00						6.21%
Community Justice	Filled	45.00	43.00	45.00	45.00	46.00	48.00	48.00						
	Unfilled	4.00	6.00	4.00	4.00	3.00	1.00	1.00						6.71%
Sheriff	Filled	233.75	232.75	229.75	229.75	228.75	229.75	228.75						
	Unfilled	37.25	38.25	41.25	41.25	42.25	41.25	42.25						14.96%
Houseless Effort	Filled	1.00	1.00	1.00	1.00	1.00	1.00	1.00						
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00						50.00%
Health Svcs	Filled	381.55	376.95	378.75	383.40	384.40	386.40	390.33						
	Unfilled	33.25	37.85	37.05	32.60	34.60	32.60	30.68						8.17%
CDD	Filled	54.80	54.80	52.80	52.00	48.00	47.00	45.00						
	Unfilled	3.20	3.20	5.20	6.00	10.00	11.00	13.00						12.71%
Road	Filled	57.00	57.00	57.00	55.00	56.00	59.00	59.00						
	Unfilled	5.00	5.00	5.00	7.00	6.00	3.00	3.00						7.83%
Adult P&P	Filled	33.75	33.75	33.75	33.75	32.75	33.75	32.75						
	Unfilled	6.00	6.00	6.00	6.00	7.00	6.00	7.00						15.81%
Solid Waste	Filled	29.00	31.00	30.00	30.00	30.00	32.00	31.00						
	Unfilled	12.00	10.00	11.00	11.00	11.00	9.00	10.00						25.78%
Victims Assistance	Filled	6.50	7.50	7.50	9.50	9.50	9.50	9.50						
	Unfilled	3.00	2.00	2.00	-	-	-	-						10.53%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00						
	Unfilled	-	-	-	-	-	-	-						0.00%
Fair & Expo	Filled	11.75	11.75	11.75	10.75	10.75	10.50	11.50						
	Unfilled	5.75	5.75	5.75	6.75	6.75	6.00	6.00						35.19%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00						
	Unfilled	-	-	-	-	-	-	-						0.00%
ISF - Facilities	Filled	23.75	22.75	22.75	22.75	22.75	23.75	23.75						
	Unfilled	3.00	4.00	4.00	4.00	4.00	3.00	3.00						13.35%
ISF - Admin	Filled	9.75	9.75	9.75	8.75	8.75	8.75	8.75						
	Unfilled	-	-	-	1.00	1.00	1.00	1.00						5.86%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00						
	Unfilled	-	-	-	-	-	-	-						0.00%
ISF - Finance	Filled	12.00	12.00	12.00	12.00	12.00	12.00	12.00						
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00						7.69%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00						
	Unfilled	-	-	-	-	-	-	-						0.00%
ISF - HR	Filled	8.80	8.80	8.80	8.80	8.80	9.80	9.80						
	Unfilled	1.20	1.20	1.20	1.20	1.20	0.20	0.20						9.14%
ISF - IT	Filled	17.00	17.00	17.00	17.00	17.00	17.00	17.00						
	Unfilled	-	-	-	-	-	1.00	1.00						1.65%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	3.25	3.25						
	Unfilled	-	-	-	-	-	-	-						0.00%
911	Filled	53.00	55.00	55.00	54.57	54.57	56.10	56.10						
	Unfilled	7.00	5.00	5.00	5.43	5.43	3.91	3.91						8.49%
Total:	Filled	1,113.28	1,111.68	1,109.06	1,111.40	1,107.27	1,120.75	1,120.30	-	-	-	-	-	
	Unfilled	131.48	133.08	136.70	134.56	141.69	128.22	131.67	-	-	-	-	-	
	Total	1,244.76	1,244.76	1,245.76	1,245.96	1,248.96	1,248.96	1,251.96	-	-	-	-	-	
	% Unfilled	10.56%	10.69%	10.97%	10.80%	11.34%	10.27%	10.52%						10.74%

A 2.0 FTE increase in Health Services; 1.0 FTE increase in ISF – IT (December)



**Budget to Actuals - Total Personnel and Overtime Report
FY24 YTD January 31, 2024**

Fund	Total Personnel Costs				Overtime		
	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001 - General Fund	\$ 17,670,095	\$ 9,380,750	\$ 16,963,817	\$ 706,278	\$ 72,800	\$ 12,285	\$ 60,515
030 - Juvenile	6,852,966	3,618,991	6,452,583	400,383	50,000	61,049	(11,049)
160/170 - TRT	228,267	125,942	228,267	-	-	-	-
200 - ARPA	928,596	541,310	928,596	-	-	-	-
220 - Justice Court	651,767	361,462	644,090	7,677	-	-	-
255 - Sheriff's Office	47,515,968	25,052,298	44,296,927	3,219,041	1,989,500	1,499,207	490,293
274 - Health Services	50,537,530	28,150,462	51,686,204	(1,148,674)	200	68,910	(68,710)
295 - CDD	8,219,303	4,145,188	7,466,850	752,453	38,000	7,068	30,932
325 - Road	8,406,468	4,618,993	8,078,129	328,339	100,000	126,504	(26,504)
355 - Adult P&P	5,907,511	2,984,798	5,178,183	729,328	9,000	5,546	3,454
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	4,108,983	2,033,418	4,108,983	-	95,000	39,372	55,628
615 - Fair & Expo	1,896,951	856,608	1,468,659	428,292	40,000	58,819	(18,819)
616 - Annual County Fair	276,531	99,504	227,432	49,099	-	900	(900)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	91,328	51,208	93,047	(1,719)	5,500	2,405	3,095
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	452,463	254,040	459,521	(7,058)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	9,032,045	4,801,774	8,477,752	554,293	445,000	191,599	253,401
999 - All Other Funds	16,315,342	8,331,800	16,260,042	55,300	38,000	27,009	10,991
Total	\$ 179,092,114	\$ 95,408,548	\$ 173,019,082	\$ 6,073,032	\$ 2,883,000	\$ 2,100,675	\$ 782,325



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	43,472,708	43,034,834	99%	44,408,216	40,459,785	91%	45,357,193	102%
030 - Juvenile	1,010,203	1,050,931	104%	1,014,168	317,363	31%	1,013,952	100%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	9,024,792	71%	12,431,430	97%
200 - ARPA	105,186	14,955,890	999%	14,458,597	14,289,896	99%	14,393,707	100%
220 - Justice Court	525,032	518,001	99%	525,540	296,518	56%	526,550	100%
255 - Sheriff's Office	49,577,055	50,672,726	102%	58,558,288	53,341,951	91%	58,814,778	100%
274 - Health Services	57,787,985	55,638,108	96%	60,022,483	39,159,656	65%	59,136,481	99%
295 - CDD	11,675,519	9,455,886	81%	10,460,840	4,858,047	46%	8,650,085	83%
325 - Road	24,889,063	25,698,009	103%	26,673,711	16,409,382	62%	26,814,667	101%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	3,191,150	58%	5,533,178	100%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	2,169,163	100%	2,458,507	113%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	9,703,605	61%	17,036,091	107%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	1,527,680	65%	2,552,771	109%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	2,468,439	106%	2,478,436	107%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	180,930	279%	212,889	329%
618 - RV Park	642,252	579,826	90%	530,800	295,776	56%	490,555	92%
619 - RV Park Reserve	6,298	21,589	343%	34,300	24,693	72%	40,900	119%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	2,106,322	63%	3,439,044	102%
675 - Health Benefits	23,658,700	25,492,341	108%	30,654,045	17,474,132	57%	32,091,892	105%
705 - 911	13,744,678	14,120,981	103%	14,034,323	11,783,334	84%	14,176,134	101%
999 - Other	62,651,873	65,511,028	105%	81,766,214	48,741,838	60%	81,746,697	100%
TOTAL RESOURCES	332,985,219	348,711,997	105%	387,700,519	277,824,453	72%	389,395,937	100%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.
Year Complete

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	24,337,373	23,057,601	95%	25,155,807	13,527,468	54%	24,483,279	97%
030 - Juvenile	7,928,538	7,497,365	95%	8,481,279	4,489,434	53%	8,032,814	95%
160/170 - TRT	13,123,218	11,822,231	90%	6,902,223	5,498,588	80%	6,816,973	99%
200 - ARPA	23,129,361	14,662,784	63%	9,837,656	1,702,798	17%	9,753,207	99%
220 - Justice Court	766,183	742,697	97%	822,370	469,598	57%	814,693	99%
255 - Sheriff's Office	60,415,533	58,373,715	97%	65,641,097	32,981,504	50%	62,423,056	95%
274 - Health Services	70,979,127	62,912,108	89%	71,986,444	36,171,059	50%	68,357,896	95%
295 - CDD	11,233,304	9,466,620	84%	10,269,561	5,155,917	50%	9,270,958	90%
325 - Road	16,188,996	13,822,550	85%	17,124,761	8,078,650	47%	16,873,342	99%
355 - Adult P&P	7,575,910	6,790,874	90%	7,576,032	3,898,377	51%	6,836,477	90%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	15,008,765	63%	23,591,953	99%
610 - Solid Waste	11,754,672	10,769,061	92%	14,415,234	6,977,613	48%	14,415,234	100%
615 - Fair & Expo	3,098,054	3,330,291	107%	3,734,327	1,984,843	53%	3,447,843	92%
616 - Annual County Fair	1,972,030	2,067,492	105%	2,582,856	2,147,792	83%	2,332,390	90%
617 - Fair & Expo Capital Reserve	870,000	483,310	56%	1,090,000	231,203	21%	1,090,000	100%
618 - RV Park	594,181	498,157	84%	617,131	349,120	57%	544,209	88%
619 - RV Park Reserve	100,000	5,532	6%	174,000	6,565	4%	174,000	100%
670 - Risk Management	5,887,806	2,915,728	50%	4,744,447	2,343,290	49%	4,510,027	95%
675 - Health Benefits	31,769,217	30,688,534	97%	32,587,213	16,166,438	50%	31,587,213	97%
705 - 911	17,709,497	13,390,020	76%	15,113,760	7,824,241	52%	14,559,467	96%
999 - Other	108,884,843	63,570,653	58%	93,802,865	29,017,101	31%	93,141,618	99%
TOTAL REQUIREMENTS	446,705,009	353,764,458	79%	416,431,890	194,030,363	47%	403,056,649	97%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.
Year Complete

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,871,416)	(19,890,038)	95%	(20,963,314)	(12,184,262)	58%	(20,927,564)	100%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	3,921,750	59%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,874,627)	98%	(8,575,254)	(4,117,577)	48%	(8,141,819)	95%
200 - ARPA	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%
220 - Justice Court	263,217	224,696	85%	364,688	212,730	58%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,377,587	1,968,932	58%	3,377,587	100%
274 - Health Services	8,007,942	5,850,465	73%	8,026,456	3,572,891	45%	8,446,207	105%
295 - CDD	(911,585)	(835,505)	92%	466,530	(19,300)	-4%	288,456	62%
325 - Road	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%
355 - Adult P&P	267,532	267,532	100%	510,950	268,891	53%	510,950	100%
465 - Road CIP	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%
610 - Solid Waste	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,308,141)	50%	(2,613,962)	100%
615 - Fair & Expo	704,127	621,827	88%	875,681	510,811	58%	848,614	97%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(20,125)	58%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,113,829	97%	824,187	522,429	63%	812,588	99%
618 - RV Park	(81,566)	(81,566)	100%	128,436	141,583	110%	128,436	100%
619 - RV Park Reserve	261,750	261,566	100%	51,564	30,079	58%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(153,500)	(120,037)	78%	(153,500)	100%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,205,258	111%	16,258,586	14,341,490	88%	15,586,390	96%
TOTAL TRANSFERS	9,745	-	0	-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.
Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,239,637	13,984,329	124%	12,115,095	28,732,385	13,930,680	115%
030 - Juvenile	634,663	1,528,688	241%	710,902	1,278,368	1,187,839	167%
160/170 - TRT	4,000,000	4,527,362	113%	1,801,675	3,935,989	2,000,000	111%
200 - ARPA	-	401,204	999%	-	7,966,156	19,559	999%
220 - Justice Court	22,066	-	0%	67,858	39,650	76,545	113%
255 - Sheriff's Office	7,024,650	11,001,214	157%	7,295,992	33,330,593	10,770,523	148%
274 - Health Services	6,045,519	12,519,113	207%	7,480,011	19,080,601	11,743,906	157%
295 - CDD	1,627,134	1,322,717	81%	1,975,730	1,005,548	990,300	50%
325 - Road	2,262,898	7,351,679	325%	2,370,201	7,982,412	4,593,004	194%
355 - Adult P&P	1,925,640	3,010,934	156%	1,470,524	2,572,599	2,218,585	151%
465 - Road CIP	12,334,484	23,347,907	189%	9,918,979	15,508,305	14,714,461	148%
610 - Solid Waste	556,359	2,743,514	493%	1,382,600	4,161,364	2,750,409	199%
615 - Fair & Expo	315,960	547,764	173%	32,617	601,411	501,306	999%
616 - Annual County Fair	225,358	521,447	231%	228,205	821,969	632,990	277%
617 - Fair & Expo Capital Reserve	1,587,183	2,757,229	174%	2,391,825	3,229,385	2,692,705	113%
618 - RV Park	82,920	166,640	201%	135,220	254,880	241,422	179%
619 - RV Park Reserve	1,340,766	1,469,559	110%	1,284,317	1,517,766	1,388,023	108%
670 - Risk Management	5,107,351	9,323,307	183%	6,466,397	8,966,302	8,098,824	125%
675 - Health Benefits	3,815,139	6,107,998	160%	3,809,575	7,415,692	6,612,677	174%
705 - 911	8,926,080	13,393,950	150%	12,122,906	17,353,044	13,010,617	107%
999 - Other	56,596,539	109,244,434	193%	105,027,103	142,960,678	107,136,908	102%
TOTAL FUND BALANCE	125,670,346	225,270,989	179%	178,087,732	308,715,095	205,311,282	115%



Budget to Actuals Report

General Fund - Fund 001

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	34,467,173	34,606,785	100%	37,400,000	35,736,876	96%	38,135,987	102%	735,987 A
Property Taxes - Prior	301,000	334,760	111%	318,000	269,642	85%	318,000	100%	-
Other General Revenues	3,591,874	4,310,996	120%	3,480,844	2,679,382	77%	3,693,834	106%	212,990
Assessor	964,246	713,767	74%	775,350	416,355	54%	775,350	100%	-
Clerk	2,298,566	1,451,801	63%	1,259,595	719,109	57%	1,259,595	100%	-
BOPTA	14,588	9,434	65%	10,200	5,526	54%	10,200	100%	-
District Attorney	1,183,942	1,089,499	92%	552,048	451,340	82%	552,048	100%	-
Tax Office	221,483	120,714	55%	136,000	92,110	68%	136,000	100%	-
Veterans	214,836	182,018	85%	261,179	48,612	19%	261,179	100%	- B
Property Management	215,000	215,058	100%	215,000	40,833	19%	215,000	100%	- C
TOTAL RESOURCES	43,472,708	43,034,834	99%	44,408,216	40,459,785	91%	45,357,193	102%	948,977

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,910,478	5,399,847	91%	6,189,597	3,240,038	52%	5,740,134	93%
Clerk	2,432,710	2,098,659	86%	2,351,515	1,134,832	48%	2,296,076	98%	55,439 E
BOPTA	92,177	82,488	89%	97,522	37,619	39%	82,705	85%	14,817 F
District Attorney	10,979,839	10,906,691	99%	11,636,672	6,166,871	53%	11,462,925	99%	173,747 G
Medical Examiner	438,702	320,660	73%	461,224	178,091	39%	461,224	100%	-
Tax Office	905,262	834,177	92%	940,770	537,704	57%	927,241	99%	13,529 H
Veterans	809,390	758,902	94%	919,283	486,893	53%	937,290	102%	(18,007) I
Property Management	508,359	418,433	82%	539,558	280,942	52%	522,268	97%	17,290 J
Non-Departmental	2,260,456	2,237,744	99%	2,019,666	1,498,229	74%	2,053,416	102%	(33,750)
TOTAL REQUIREMENTS	24,337,373	23,057,601	95%	25,155,807	13,561,218	54%	24,483,279	97%	672,528

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,439	100%	103,790	56,749	55%	103,790	100%
Transfers Out	(21,131,416)	(20,150,477)	95%	(21,067,104)	(12,207,261)	58%	(21,031,354)	100%	35,750
TOTAL TRANSFERS	(20,871,416)	(19,890,038)	95%	(20,963,314)	(12,150,512)	58%	(20,927,564)	100%	35,750

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,975,718	13,897,135	107%	13,826,000	13,984,330	101%	13,984,330	101%
Resources over Requirements	19,135,335	19,977,233		19,252,409	26,898,567		20,873,914		1,621,505
Net Transfers - In (Out)	(20,871,416)	(19,890,038)		(20,963,314)	(12,150,512)		(20,927,564)		35,750
TOTAL FUND BALANCE	\$ 11,239,637	\$ 13,984,330	124%	\$ 12,115,095	\$ 28,732,385	237%	\$ 13,930,680	115%	\$ 1,815,585

- A** Current year taxes received primarily in November, February and May; actual FY23-24 TAV is 5.59% over FY22-23 vs. 4.90% budgeted.
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Interfund land-sale management revenue recorded at year-end
- D** Projected Personnel savings based on FY24 average vacancy rate of 11.4%
- E** Projected Personnel savings based on FY24 average vacancy rate of 3.4%
- F** Projected Personnel based on vacancy savings to date
- G** Projected Personnel savings based on FY24 average vacancy rate of 3.4%
- H** Projected Personnel based on vacancy savings to date
- I** Projected Personnel based on overage to date
- J** Projected Personnel based on vacancy savings to date
- K** Final payment to the General Fund from Finance Reserves for ERP Implementation



Budget to Actuals Report

Juvenile - Fund 030

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	525,049	459,333	87%	476,611	113,067	24%	477,422	100%	811 A
ODE Juvenile Crime Prev	123,000	107,720	88%	106,829	23,055	22%	112,772	106%	5,943 B
Leases	86,000	90,228	105%	90,228	54,740	61%	90,228	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Inmate/Prisoner Housing	55,000	127,050	231%	75,000	28,260	38%	56,000	75%	(19,000) C
Miscellaneous	42,500	66,375	156%	56,500	27,220	48%	56,500	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	26,680	51%	52,000	100%	-
Interest on Investments	6,815	29,441	432%	37,500	29,495	79%	49,530	132%	12,030
OJD Court Fac/Sec SB 1065	15,000	12,420	83%	15,000	7,247	48%	15,000	100%	-
Food Subsidy	10,000	13,116	131%	10,000	5,890	59%	10,000	100%	-
Contract Payments	8,000	5,285	66%	5,000	1,709	34%	5,000	100%	-
TOTAL RESOURCES	1,010,203	1,050,931	104%	1,014,168	317,363	31%	1,013,952	100%	(216)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,292,271	5,995,923	95%	6,852,966	3,618,991	53%	6,452,583	94%
Materials and Services	1,527,992	1,394,956	91%	1,599,048	841,178	53%	1,550,966	97%	48,082 E
Capital Outlay	108,275	106,487	98%	29,265	29,265	100%	29,265	100%	- F
TOTAL REQUIREMENTS	7,928,538	7,497,365	95%	8,481,279	4,489,434	53%	8,032,814	95%	448,465

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	3,965,857	58%	6,798,630	100%
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(44,107)	58%	(75,617)	100%	-
TOTAL TRANSFERS	6,452,997	6,452,997	100%	6,678,013	3,921,750	59%	6,678,013	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,100,001	1,522,125	138%	1,500,000	1,528,688	102%	1,528,688	102%
Resources over Requirements	(6,918,335)	(6,446,434)	-	(7,467,111)	(4,172,071)	-	(7,018,862)	-	448,249
Net Transfers - In (Out)	6,452,997	6,452,997	100%	6,678,013	3,921,750	59%	6,678,013	100%	-
TOTAL FUND BALANCE	\$ 634,663	\$ 1,528,688	241%	\$ 710,902	\$ 1,278,368	180%	\$ 1,187,839	167%	\$476,937

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Out of county utilization is lower than anticipated. Flucuates depending on other County needs.
- D** Projected Personnel savings based on FY24 average vacancy rate of 7.5%
- E** Materials and services projections based on current spending trends.
- F** Detention security upgrade project. Additional technology and upgrade requirements.



Budget to Actuals Report

TRT - Fund 160/170

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	13,580,874	12,652,871	93%	12,630,000	8,957,620	71%	12,320,000	98%	(310,000) A
Interest on Investments	50,408	95,656	190%	121,790	66,989	55%	111,130	91%	(10,660)
Miscellaneous	-	161		-	183		300		300
TOTAL RESOURCES	13,631,282	12,748,688	94%	12,751,790	9,024,792	71%	12,431,430	97%	(320,360)

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,675,886	3,417,576	93%	3,378,641	2,221,722	66%	3,293,391	97%	85,250 B
Grants & Contributions	5,600,000	4,600,000	82%	3,000,000	3,000,000	100%	3,000,000	100%	- C
Administrative	225,508	183,956	82%	262,395	129,774	49%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	124,592	58%	213,587	100%	-
Software	47,251	46,125	98%	47,600	22,500	47%	47,600	100%	-
TOTAL REQUIREMENTS	13,123,218	11,822,231	90%	6,902,223	5,498,588	80%	6,816,973	99%	85,250

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
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	(263,217)	(224,696)	85%	(364,688)	(212,730)	58%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(214,907)	58%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(465,685)	93%	(462,119)	(269,563)	58%	(450,520)	97%	11,599 D
Transfer Out - General County Reserve	-	-		(723,720)	(422,170)	58%	(1,471,451)	203%	(747,731) E
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(588,588)	58%	(981,956)	97%	27,067
Transfer Out - Courthouse Debt Service	-	-		(1,900,500)	(224,002)	12%	(758,000)	40%	1,142,500 F
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(2,130,205)	58%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,021,446)	(5,874,627)	98%	(8,575,254)	(4,117,577)	48%	(8,141,819)	95%	433,435

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	9,513,382	9,475,532	100%	4,527,362	4,527,362	100%	4,527,362	100%	0
Resources over Requirements	508,064	926,457		5,849,567	3,526,204		5,614,457		(235,110)
Net Transfers - In (Out)	(6,021,446)	(5,874,627)		(8,575,254)	(4,117,577)		(8,141,819)		433,435
TOTAL FUND BALANCE	\$ 4,000,000	\$ 4,527,362	113%	\$ 1,801,675	\$ 3,935,989	218%	\$ 2,000,000	111%	\$198,325

- A** Room tax revenue down 2.4% from FY23
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District and \$1M to Mt. Bachelor
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Includes the amount from the reduction in first year debt service and reserved for future debt payments, less adjustment for the decrease in revenues.
- F** First year debt service and bond issuance costs are lower than originally estimated during FY24 budget development.



Budget to Actuals Report

ARPA – Fund 200

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State & Local Coronavirus Fiscal Recovery Funds	-	14,662,784		9,516,992	9,516,992	100%	9,516,992	100%	-
Local Assistance & Tribal Consistency	-	-		4,622,145	4,622,145	100%	4,622,145	100%	-
Interest on Investments	105,186	293,106	279%	319,460	150,759	47%	254,570	80%	(64,890)
TOTAL RESOURCES	105,186	14,955,890	999%	14,458,597	14,289,896	99%	14,393,707	100%	(64,890)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,733,287	76%	6,538,263	1,120,987	17%	6,538,263	100%
Administrative	4,317,328	144,531	3%	1,719,694	80,383	5%	1,635,245	95%	84,449
Infrastructure	1,634,710	860,474	53%	766,410	87,410	11%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	264,018	47%	560,926	100%	-
Negative Economic Impacts	899,577	927,155	103%	252,363	150,000	59%	252,363	100%	-
TOTAL REQUIREMENTS	23,129,361	14,662,784	63%	9,837,656	1,702,798	17%	9,753,207	99%	84,449

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%
TOTAL TRANSFERS	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	23,024,175	108,098	0%	401,204	401,204	100%	401,204	100%
Resources over Requirements	(23,024,175)	293,106		4,620,941	12,587,098		4,640,500		19,559
Net Transfers - In (Out)	-	-		(5,022,145)	(5,022,145)		(5,022,145)		-
TOTAL FUND BALANCE	-	\$ 401,204	999%	-	\$ 7,966,156	999%	\$ 19,559	999%	\$19,559



Budget to Actuals Report

Justice Court - Fund 220

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	517,489	99%	525,000	295,580	56%	525,000	100%	-
Interest on Investments	32	513	999%	540	938	174%	1,550	287%	1,010
TOTAL RESOURCES	525,032	518,001	99%	525,540	296,518	56%	526,550	100%	1,010

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	361,462	55%	644,090	99%
Materials and Services	161,535	150,549	93%	170,603	108,135	63%	170,603	100%	- ^A
TOTAL REQUIREMENTS	766,183	742,697	97%	822,370	469,598	57%	814,693	99%	7,677

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	224,696	85%	364,688	212,730	58%	364,688	100%
TOTAL TRANSFERS	263,217	224,696	85%	364,688	212,730	58%	364,688	100%	-

Resources over Requirements	(241,151)	(224,696)		(296,830)	(173,080)		(288,143)		8,687
Net Transfers - In (Out)	263,217	224,696		364,688	212,730		364,688		-
TOTAL □	\$ 22,066	-	0%	\$ 67,858	\$ 39,650	58%	\$ 76,545	113%	\$8,687

^A One time yearly software maintenance fee paid in July for entire fiscal year



Budget to Actuals Report

Sheriff's Office - Fund 255

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	30,282,049	30,424,303	100%	38,006,062	35,665,233	94%	38,006,062	100%	- A
LED #2 Property Tax Current	13,400,541	13,405,210	100%	15,189,654	14,253,839	94%	15,189,654	100%	- B
Sheriff's Office Revenues	5,307,630	6,093,977	115%	4,583,572	2,768,923	60%	4,747,602	104%	164,030
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	231,103	70%	330,000	100%	-
LED #1 Interest	89,119	283,971	319%	264,000	258,885	98%	347,480	132%	83,480
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	99,056	83%	120,000	100%	-
LED #2 Interest	22,716	73,353	323%	65,000	64,911	100%	73,980	114%	8,980
TOTAL RESOURCES	49,577,055	50,672,726	102%	58,558,288	53,341,951	91%	58,814,778	100%	256,490

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,836	106%	1,221,145	729,730	60%	1,327,963	109%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	242,096	39%	455,702	73%	168,575
Rickard Ranch	264,871	278,671	105%	334,232	173,225	52%	352,379	105%	(18,147)
Sheriff's Services	5,863,885	5,196,628	89%	5,771,949	2,956,480	51%	5,387,158	93%	384,791
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	651,981	64%	1,113,459	109%	(94,438)
Automotive/Communications	3,765,888	3,635,006	97%	4,574,918	2,119,286	46%	4,495,341	98%	79,577
Detective	3,583,825	4,105,995	115%	4,773,538	2,463,517	52%	4,388,392	92%	385,146
Patrol	14,880,315	14,858,735	100%	16,270,641	8,460,910	52%	16,223,184	100%	47,457
Records	904,493	687,442	76%	855,590	395,128	46%	728,329	85%	127,261
Adult Jail	22,809,320	20,842,708	91%	23,784,474	11,261,343	47%	21,454,438	90%	2,330,036
Court Security	424,769	598,098	141%	600,590	332,014	55%	585,794	98%	14,796
Emergency Services	829,997	545,477	66%	808,931	400,578	50%	658,993	81%	149,938
Special Services	2,047,792	2,374,496	116%	2,779,458	1,555,603	56%	2,797,026	101%	(17,568)
Training	1,907,588	1,986,740	104%	1,537,498	712,534	46%	1,352,355	88%	185,143
Other Law Enforcement	820,836	958,658	117%	634,835	527,079	83%	1,052,543	166%	(417,708)
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
TOTAL REQUIREMENTS	60,415,533	58,373,715	97%	65,641,097	32,981,504	50%	62,423,056	95%	3,218,041

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	70,000	70,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(6,500)	-	0%	(6,500)	100%	-
Transfers Out - Debt Service	(273,200)	(272,678)	100%	(267,700)	(161,273)	60%	(267,700)	100%	-
TOTAL TRANSFERS	3,448,587	3,449,109	100%	3,377,587	1,968,932	58%	3,377,587	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,414,541	15,253,094	106%	11,001,214	11,001,214	100%	11,001,214	100%
Resources over Requirements	(10,838,478)	(7,700,989)	-	(7,082,809)	20,360,447	-	(3,608,278)	-	3,474,531
Net Transfers - In (Out)	3,448,587	3,449,109	-	3,377,587	1,968,932	-	3,377,587	-	-
TOTAL FUND BALANCE	\$ 7,024,650	\$ 11,001,214	157%	\$ 7,295,992	\$ 33,330,593	457%	\$ 10,770,523	148%	\$3,474,531

- A** Current year taxes received primarily in November, February and May
- B** Current year taxes received primarily in November, February and May



Budget to Actuals Report

Health Services - Fund 274

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	18,578,578	84%	23,707,980	15,617,274	66%	20,906,202	88%	(2,801,778)
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	10,396,519	63%	17,322,057	105%	827,943
State Miscellaneous	8,901,719	7,751,386	87%	5,521,715	3,144,970	57%	5,119,795	93%	(401,920)
OHP Fee for Service	3,232,620	5,287,409	164%	4,947,581	2,833,284	57%	4,832,777	98%	(114,804)
Local Grants	2,332,031	2,054,936	88%	1,567,894	2,191,945	140%	2,068,325	132%	500,431
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,210,853	82%	1,496,058	101%	17,152
Federal Grants	2,615,634	2,390,105	91%	1,440,560	606,271	42%	1,291,940	90%	(148,620)
Patient Fees	615,644	748,534	122%	1,087,790	486,801	45%	834,482	77%	(253,308)
Other	1,169,317	1,976,339	169%	1,061,371	855,468	81%	1,948,300	184%	886,929
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	535,779	52%	978,478	95%	(56,013)
Medicaid	430,863	746,146	173%	431,000	435,351	101%	753,293	175%	322,293
Vital Records	300,000	354,158	118%	315,000	185,989	59%	318,838	101%	3,838
Interest on Investments	97,750	390,781	400%	262,007	392,909	150%	651,590	249%	389,583
State - Medicare	337,614	234,401	69%	209,500	135,287	65%	232,135	111%	22,635
Liquor Revenue	177,574	161,412	91%	177,574	85,667	48%	177,574	100%	-
State Shared- Family Planning	125,000	152,985	122%	158,000	45,288	29%	77,637	49%	(80,363)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	57,787,985	55,638,108	96%	60,022,483	39,159,656	65%	59,136,481	99%	(886,002)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	-	-	999%	-	-	-	-	-	-
Personnel Services	50,658,752	48,187,764	95%	50,537,530	28,150,462	56%	51,598,148	102%	(1,060,618)
Materials and Services	19,393,800	14,220,207	73%	21,101,414	7,922,540	38%	16,279,346	77%	4,822,068
Capital Outlay	926,575	504,137	54%	347,500	98,057	28%	480,402	138%	(132,902)
TOTAL REQUIREMENTS	70,979,127	62,912,108	89%	71,986,444	36,171,059	50%	68,357,896	95%	3,628,548

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	6,608,245	5,648,912	85%	6,780,140	3,955,014	58%	6,780,140	100%	-
Transfers In- OHP Mental Health	1,473,586	345,442	23%	2,210,573	140,817	6%	2,210,573	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	214,907	58%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,332,674)	(737,847)	55%	(912,923)	69%	419,751
TOTAL TRANSFERS	8,007,942	5,850,465	73%	8,026,456	3,572,891	45%	8,446,207	105%	419,751

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	11,228,719	13,942,649	124%	11,417,516	12,519,113	110%	12,519,114	110%	1,101,598
Resources over Requirements	(13,191,142)	(7,274,000)	-	(11,963,961)	2,988,597	-	(9,221,415)	-	2,742,546
Net Transfers - In (Out)	8,007,942	5,850,465	-	8,026,456	3,572,891	-	8,446,207	-	419,751
TOTAL FUND BALANCE	\$ 6,045,519	\$ 12,519,113	207%	\$ 7,480,011	\$ 19,080,601	255%	\$ 11,743,906	157%	\$ 4,263,895



Budget to Actuals Report

Health Services - Admin - Fund 274

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	275,699	63%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	392,909	150%	651,590	249%	389,583
State Grant	379,180	142,133	37%	160,000	207,433	130%	160,000	100%	- A
Other	160,495	33,725	21%	9,000	140,215	999%	147,849	999%	138,849 B
Federal Grants	454,405	592,179	130%	-	-	-	-	-	-
TOTAL RESOURCES	1,458,904	1,525,892	105%	866,356	1,016,257	117%	1,394,788	161%	528,432

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,738,820	6,093,176	90%	6,519,513	3,616,188	55%	6,572,760	101%
Materials and Services	6,998,683	6,732,321	96%	7,546,752	4,315,584	57%	7,599,269	101%	(52,517)
Capital Outlay	12,000	-	0%	43,750	-	0%	43,750	100%	-
Administration Allocation	(11,228,846)	(11,228,846)	100%	(12,608,709)	-	0%	(12,608,709)	100%	-
TOTAL REQUIREMENTS	2,520,656	1,596,650	63%	1,501,306	7,931,772	528%	1,607,070	107%	(105,764)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	80,771	80,771	100%	81,250	-	0%	81,250	100%
Transfers Out	(230,635)	(230,635)	100%	(300,174)	(175,098)	58%	(300,174)	100%	-
TOTAL TRANSFERS	(149,864)	(149,864)	100%	(218,924)	(175,098)	80%	(218,924)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,884,332	4,007,465	103%	3,665,544	3,786,843	103%	3,786,843	103%
Resources over Requirements	(1,061,752)	(70,758)		(634,950)	(6,915,515)		(212,282)		422,668
Net Transfers - In (Out)	(149,864)	(149,864)		(218,924)	(175,098)		(218,924)		-
TOTAL FUND BALANCE	\$ 2,672,716	\$ 3,786,843	142%	\$ 2,811,670	(\$ 3,303,770)	-118%	\$ 3,355,637	119%	\$543,967

- A** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- B** Includes carryforward of \$125k in unspent FY23 PacificSource Behavioral Health Workforce Diversity Grant.
- C** Personnel projections include anticipated 3% vacancy.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,718,843	12,660,784	81%	17,967,689	12,091,666	67%	14,576,676	81%	(3,391,013) A
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	10,120,820	63%	16,886,708	105%	827,943
OHP Fee for Service	3,214,360	5,256,164	164%	4,927,331	2,818,711	57%	4,807,813	98%	(119,518)
State Miscellaneous	8,027,373	7,063,393	88%	4,653,004	3,059,092	66%	4,613,587	99%	(39,417) B
Local Grants	1,475,139	1,262,473	86%	1,348,943	1,407,017	104%	1,419,541	105%	70,598 C
Federal Grants	2,017,169	1,636,693	81%	1,285,560	553,949	43%	1,176,062	91%	(109,498) D
Other	719,670	730,175	101%	631,245	420,566	67%	684,744	108%	53,499
Patient Fees	519,344	607,872	117%	448,500	362,552	81%	621,498	139%	172,998
Medicaid	430,863	746,146	173%	431,000	435,351	101%	753,293	175%	322,293
State - Medicare	337,614	234,401	69%	209,500	135,287	65%	232,135	111%	22,635
Liquor Revenue	177,574	161,412	91%	177,574	85,667	48%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	45,453,529	42,270,797	93%	48,266,111	31,490,677	65%	46,076,631	95%	(2,189,480)

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	8,265,132	8,265,132	100%	9,521,531	-	0%	9,521,531	100%	-
Personnel Services	32,453,031	31,307,705	96%	32,139,452	17,956,752	56%	33,074,804	103%	(935,352) E
Materials and Services	9,948,652	5,531,099	56%	11,275,204	2,691,089	24%	6,440,278	57%	4,834,926 F
Capital Outlay	497,443	312,691	63%	160,250	55,682	35%	96,398	60%	63,852
TOTAL REQUIREMENTS	51,164,258	45,416,627	89%	53,096,437	20,703,523	39%	49,133,011	93%	3,963,426

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	2,231,439	1,440,767	65%	2,231,439	1,301,636	58%	2,231,439	100%	-
Transfers In- OHP Mental Health	1,392,815	264,671	19%	1,809,358	-	0%	1,809,358	100%	-
Transfers Out	(152,921)	(196,921)	129%	(481,000)	(562,749)	117%	(562,749)	117%	(81,749) G
TOTAL TRANSFERS	3,471,333	1,508,517	43%	3,559,797	738,887	21%	3,478,048	98%	(81,749)

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	4,788,795	6,317,144	132%	3,989,589	4,679,830	117%	4,679,830	117%	690,241
Resources over Requirements	(5,710,729)	(3,145,830)	-	(4,830,326)	10,787,155	-	(3,056,380)	-	1,773,946
Net Transfers - In (Out)	3,471,333	1,508,517	-	3,559,797	738,887	-	3,478,048	-	(81,749)
TOTAL FUND BALANCE	\$ 2,549,399	\$ 4,679,830	184%	\$ 2,719,060	\$ 16,205,873	596%	\$ 5,101,498	188%	\$2,382,438

- A** Includes \$3.8M carried over from HB 5202 for BH Housing. Projections over budget. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Projection less than budget primarily related to lower I/DD match anticipated than originally budgeted. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- C** Grant funds will be reconciled at end of year. COHC Older Adults projected under budget by (\$211K), and City of Bend MCAT (\$68K). Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- D** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- E** Personnel projections include anticipated 6% vacancy.
- F** \$3.8 million originally budgeted for HB 5502 BH Housing Grant removed for FY24.
- G** Projections over budget includes \$150K transfer for expenses of North County originally budgeted in FY23.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	6,125,513	5,775,661	94%	5,580,291	3,318,175	59%	6,169,526	111%	589,235
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,210,853	82%	1,496,058	101%	17,152
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	535,779	52%	978,478	95%	(56,013)
State Miscellaneous	874,346	687,993	79%	868,711	85,879	10%	506,208	58%	(362,503)
Patient Fees	96,300	140,662	146%	639,290	124,249	19%	212,984	33%	(426,306)
Other	289,152	1,212,439	419%	421,126	294,687	70%	1,115,707	265%	694,581
Vital Records	300,000	354,158	118%	315,000	185,989	59%	318,838	101%	3,838
Local Grants	856,892	792,463	92%	218,951	784,928	358%	648,784	296%	429,833
State Shared- Family Planning	125,000	152,985	122%	158,000	45,288	29%	77,637	49%	(80,363)
Federal Grants	144,060	161,233	112%	155,000	52,322	34%	115,878	75%	(39,122)
OHP Fee for Service	18,260	31,245	171%	20,250	14,574	72%	24,964	123%	4,714
TOTAL RESOURCES	10,875,552	11,841,419	109%	10,890,016	6,652,722	61%	11,665,062	107%	775,046

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	2,963,714	2,963,714	100%	3,087,178	-	0%	3,087,178	100%	-
Personnel Services	11,466,901	10,786,883	94%	11,878,565	6,577,522	55%	11,950,584	101%	(72,019)
Materials and Services	2,446,466	1,956,788	80%	2,279,458	915,867	40%	2,239,799	98%	39,659
Capital Outlay	417,132	191,446	46%	143,500	42,376	30%	340,254	237%	(196,754)
TOTAL REQUIREMENTS	17,294,213	15,898,830	92%	17,388,701	7,535,765	43%	17,617,815	101%	(229,114)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	4,376,806	4,208,145	96%	4,548,701	2,653,378	58%	4,548,701	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	214,907	58%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	140,817	44%	319,965	100%	-
Transfers Out	(108,750)	(134,750)	124%	(551,500)	-	0%	(50,000)	9%	501,500
TOTAL TRANSFERS	4,686,473	4,491,812	96%	4,685,583	3,009,102	64%	5,187,083	111%	501,500

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,555,592	3,618,039	142%	3,762,383	4,052,440	108%	4,052,440	108%	290,057
Resources over Requirements	(6,418,661)	(4,057,412)	-	(6,498,685)	(883,043)	-	(5,952,753)	-	545,932
Net Transfers - In (Out)	4,686,473	4,491,812	-	4,685,583	3,009,102	-	5,187,083	-	501,500
TOTAL FUND BALANCE	\$ 823,404	\$ 4,052,440	492%	\$ 1,949,281	\$ 6,178,499	317%	\$ 3,286,770	169%	\$1,337,489

- A** Projections over budget primarily related to carryforward of OHA COVID funds to be expended by June 2024. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Medicaid trending lower than budgeted.
- C** EISO Grant (\$369K) budgeted as state miscellaneous, but converted to a program element (PE73). Funding coming through state grant line item.
- D** Patient Insurance Fees trending lower than budgeted.
- E** Projections include Opioid Settlement Payments (\$679K).
- F** Includes funds from Central Oregon Health Council quality incentive metrics (\$267K). Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- G** Personnel projections include anticipated 3% vacancy.
- H** Expenditures above budget related to delayed renovations at the North County Campus (\$374K).
- I** Includes remodel and furniture expenses originally budgeted in FY23 for North County Campus that were delayed into FY24.
- J** Courtney remodel project delayed into FY25 or FY26.



Budget to Actuals Report

Community Development - Fund 295

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,886	101%	157,300	77,072	49%	147,200	94%	(10,100)
Code Compliance	1,171,592	915,867	78%	1,124,181	488,380	43%	803,452	71%	(320,729) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	1,945,611	49%	3,780,602	95%	(210,786) A
Electrical	1,022,005	769,054	75%	902,175	463,980	51%	811,275	90%	(90,900) A
Onsite Wastewater	1,017,678	718,263	71%	923,880	516,330	56%	849,840	92%	(74,040) A
Current Planning	2,425,334	1,966,872	81%	2,304,562	908,885	39%	1,426,562	62%	(878,000) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	457,789	43%	840,854	80%	(216,500) A
TOTAL RESOURCES	11,675,519	9,455,886	81%	10,460,840	4,858,047	46%	8,659,785	83%	(1,801,055)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,085,363	90%	3,241,288	1,729,880	53%	3,017,911	93%
Code Compliance	805,614	714,049	89%	743,931	359,468	48%	687,912	92%	56,019 B
Building Safety	2,538,721	1,866,742	74%	2,088,542	1,024,642	49%	1,957,534	94%	131,008 B
Electrical	641,837	538,383	84%	583,718	310,420	53%	569,280	98%	14,438 B
Onsite Wastewater	753,369	754,829	100%	865,670	452,982	52%	751,915	87%	113,755 B
Current Planning	2,062,044	1,613,571	78%	1,857,735	846,848	46%	1,568,701	84%	289,034 B
Long Range Planning	998,739	893,682	89%	888,677	431,677	49%	717,705	81%	170,972 B
TOTAL REQUIREMENTS	11,233,304	9,466,620	84%	10,269,561	5,155,917	50%	9,270,958	90%	998,603

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-	-	510,105	101,072	20%	636,546	125%
Transfers in - General Fund	160,000	139,916	87%	100,000	32,228	32%	100,000	100%	- C
Transfers In - CDD Electrical Reserve	-	108,670	-	86,721	28,941	33%	76,314	88%	(10,407)
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(62,713)	58%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	(118,828)	97%	(416,860)	340%	(294,108) D
TOTAL TRANSFERS	(911,585)	(835,505)	92%	466,530	(19,300)	-4%	288,456	62%	(178,074)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,096,504	2,168,956	103%	1,317,921	1,322,717	100%	1,322,717	100%
Resources over Requirements	442,215	(10,734)	-	191,279	(297,870)	-	(611,173)	-	(802,452)
Net Transfers - In (Out)	(911,585)	(835,505)	-	466,530	(19,300)	-	288,456	-	(178,074)
TOTAL FUND BALANCE	\$ 1,627,134	\$ 1,322,717	81%	\$ 1,975,730	\$ 1,005,548	51%	\$ 1,000,000	51%	(\$975,730)

- A** YTD revenue collection is lower than anticipated due to reduced permitting volumes
- B** Projections reflect unfilled positions and increased health benefits costs
- C** Quarterly transfer for hearings officer actual cost of service
- D** Transfer to reserves per ORS 455.210 and ORS 479.845



Budget to Actuals Report

Road - Fund 325

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	19,483,147	20,563,619	106%	20,648,483	12,479,615	60%	20,648,483	100%	-
Federal - PILT Payment	2,200,000	2,239,616	102%	2,240,000	2,394,054	107%	2,394,054	107%	154,054 ^A
Other Inter-fund Services	1,311,901	1,232,001	94%	1,450,015	421,150	29%	1,368,439	94%	(81,576)
Cities-Bend/Red/Sis/La Pine	403,731	969,028	240%	763,171	306,724	40%	827,620	108%	64,449
Federal Reimbursements	-	7,641		689,703	342,290	50%	689,703	100%	-
Sale of Equip & Material	426,000	385,036	90%	614,500	324,850	53%	614,500	100%	-
Interest on Investments	54,172	105,203	194%	138,031	86,103	62%	130,060	94%	(7,971)
Miscellaneous	77,610	65,385	84%	73,808	31,063	42%	73,808	100%	-
Mineral Lease Royalties	50,000	105,306	211%	50,000	13,193	26%	50,000	100%	-
Assessment Payments (P&I)	-	5,175		6,000	10,341	172%	18,000	300%	12,000
Forest Receipts	882,502	-	0%	-	-		-		-
State Miscellaneous	-	20,000		-	-		-		-
TOTAL RESOURCES	24,889,063	25,698,009	103%	26,673,711	16,409,382	62%	26,814,667	101%	140,956

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	7,802,271	7,346,958	94%	8,406,468	4,618,993	55%	8,078,129	96%	328,339 ^B
Materials and Services	8,246,700	6,385,588	77%	8,600,033	3,400,640	40%	8,689,108	101%	(89,075)
Capital Outlay	140,025	90,004	64%	118,260	59,017	50%	106,105	90%	12,155
TOTAL REQUIREMENTS	16,188,996	13,822,550	85%	17,124,761	8,078,650	47%	16,873,342	99%	251,419

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%	-
TOTAL TRANSFERS	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	5,892,967	7,806,356	132%	5,521,251	7,351,679	133%	7,351,679	133%	1,830,428
Resources over Requirements	8,700,067	11,875,459		9,548,950	8,330,732		9,941,325		392,375
Net Transfers - In (Out)	(12,330,136)	(12,330,136)		(12,700,000)	(7,700,000)		(12,700,000)		-
TOTAL FUND BALANCE	\$ 2,262,898	\$ 7,351,679	325%	\$ 2,370,201	\$ 7,982,412	337%	\$ 4,593,004	194%	\$2,222,803

^A Actual payment higher than budget

^B Projected Personnel savings based on FY24 average vacancy rate of 8.3%



Budget to Actuals Report

Adult P&P - Fund 355

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,734,453	4,734,453	100%	4,116,464	3,095,162	75%	4,143,986	101%	27,522 A
CJC Justice Reinvestment	892,038	943,172	106%	943,172	-	0%	908,108	96%	(35,064) B
DOC Measure 57	244,606	271,606	111%	256,815	-	0%	259,307	101%	2,492 C
Interest on Investments	18,151	63,625	351%	75,230	47,818	64%	80,750	107%	5,520
Interfund- Sheriff	50,000	50,000	100%	50,000	29,167	58%	50,000	100%	-
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	-	0%	50,000	100%	-
State Miscellaneous	123,453	179,530	145%	22,607	18,747	83%	19,709	87%	(2,898) D
Oregon BOPPPS	20,318	-	0%	20,318	-	0%	20,318	100%	-
Electronic Monitoring Fee	500	889	178%	500	258	52%	500	100%	-
Miscellaneous	500	2,099	420%	500	-	0%	500	100%	-
TOTAL RESOURCES	6,134,018	6,295,372	103%	5,535,606	3,191,150	58%	5,533,178	100%	(2,428)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,683,822	5,042,967	89%	5,907,511	2,984,798	51%	5,178,183	88%
Materials and Services	1,883,614	1,739,432	92%	1,668,521	913,579	55%	1,658,294	99%	10,227 F
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	7,575,910	6,790,874	90%	7,576,032	3,898,377	51%	6,836,477	90%	739,555

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	536,369	100%	536,369	312,879	58%	536,369	100%
Transfers In- Health Services	-	-	-	50,000	-	0%	50,000	100%	-
Transfers Out	(199,560)	(199,560)	100%	-	-	-	-	-	-
Transfer to Vehicle Maint	(69,277)	(69,277)	100%	(75,419)	(43,988)	58%	(75,419)	100%	-
TOTAL TRANSFERS	267,532	267,532	100%	510,950	268,891	53%	510,950	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,100,000	3,238,905	104%	3,000,000	3,010,934	100%	3,010,934	100%
Resources over Requirements	(1,441,892)	(495,502)	-	(2,040,426)	(707,226)	-	(1,303,299)	-	737,127
Net Transfers - In (Out)	267,532	267,532	100%	510,950	268,891	53%	510,950	100%	-
TOTAL FUND BALANCE	\$ 1,925,640	\$ 3,010,934	156%	\$ 1,470,524	\$ 2,572,599	175%	\$ 2,218,585	151%	\$748,061

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Final State Grant allocation for 23-25 Biennium
- D** Final State Grant allocation for 23-25 Biennium
- E** Projected Personnel savings based on FY24 average vacancy rate of 15.5%
- F** Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,818,500	127,458	7%	1,704,116	1,778,246	104%	1,778,246	104%	74,130
Interest on Investments	124,563	337,583	271%	475,310	371,676	78%	661,020	139%	185,710
Miscellaneous	-	317,508		-	19,241		19,241		19,241
TOTAL RESOURCES	1,943,063	782,549	40%	2,179,426	2,169,163	100%	2,458,507	113%	279,081

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	127,640	127,640	100%	132,770	77,449	58%	132,770	100%	-
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	14,931,315	63%	23,459,183	99%	180,874
TOTAL REQUIREMENTS	28,387,166	16,897,136	60%	23,772,827	15,008,765	63%	23,591,953	99%	180,874

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%	-
TOTAL TRANSFERS	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	24,548,274	27,223,832	111%	19,012,380	23,347,907	123%	23,347,907	123%	4,335,527
Resources over Requirements	(26,444,103)	(16,114,587)		(21,593,401)	(12,839,602)		(21,133,446)		459,955
Net Transfers - In (Out)	14,230,313	12,238,662		12,500,000	5,000,000		12,500,000		-
TOTAL FUND BALANCE	\$ 12,334,484	\$ 23,347,907	189%	\$ 9,918,979	\$ 15,508,305	156%	\$ 14,714,461	148%	\$4,795,482

A Actual payment higher than budget



Budget to Actuals Report

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

FY24 YTD January 31, 2024

02/26/2024 Item #4.

58.33%
Year Completed

	Fiscal Year 2023			Fiscal Year 2024					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 7,319,310	\$ 2,200,000		\$ 5,119,310	6,639,405	130%	\$ 6,639,405	130%	\$ (1,520,095)
Hunnel Rd: Loco Rd to Tumalo Rd	4,265,216	2,562,129	60%	1,569,800	993,111	63%	2,528,634	161%	(958,834)
Transportation System Plan Update	-	51,980		-	16,064		27,256		(27,256)
Gribbling Rd Bridge	818,500	141,509	17%	704,116	73,849	10%	566,312	80%	137,804
Smith Rock Way Bridge Replace	985,000	122,938	12%	1,417,429	56,883	4%	1,030,758	73%	386,671
Deschutes Mkt Rd/Hamehook Round	1,663,000	750,822	45%	250,000	1,146,597	459%	1,170,000	468%	(920,000)
Powell Butte Hwy/Butler Market RB	785,000	250,902	32%	2,642,402	287,682	11%	2,415,671	91%	226,731
Wilcox Ave Bridge #2171-03 Replacement	160,000	-	0%	160,000	-	0%	-	0%	160,000
Paving of Rosland Rd: US 20 to Draf	380,000	260,811	69%	-	386,480		386,480		(386,480)
Hamehook Rd Bridge #16181 Rehabilitation	96,500	227	0%	595,000	155,771	26%	350,000	59%	245,000
NW Lower Bridge Way: 43rd St to Holmes Rd	100,000	10,825	11%	1,290,000	59,251	5%	320,000	25%	970,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	815,000	-	0%	556,000	-	0%	-	0%	556,000
Slurry Seal 2023	300,000	1,165	0%	-	357,325		357,325		(357,325)
Terrebonne Wastewater System Phase 1	1,000,000	-	0%	1,000,000	1,000,000	100%	1,000,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	100,000	-	0%	300,000	377	0%	300,000	100%	-
Local Road Pavement Preservation	200,000	-	0%	200,000	-	0%	200,000	100%	-
US20: Locust St	-	-		1,000,000	1,000,000	100%	1,000,000	100%	-
Paving Butler Market - Hamehook to Powell Butte	-	866		320,000	1,454,940	455%	1,494,879	467%	(1,174,879)
Old Bend Rdm Hwy - US 20 to Tumalo	-	-		1,210,000	1,272,506	105%	1,295,556	107%	(85,556)
Paving Of Horse Butte Rd	-	-		460,000	-	0%	-	0%	460,000
Paving Of Obr Hwy: Tumalo To Helmho	-	-		3,000,000	-	0%	880,000	29%	2,120,000
Paving Of Spring River Rd: S Centur	-	-		510,000	-	0%	510,000	100%	-
Slurry Seal 2024	-	-		300,000	-	0%	120,000	40%	180,000
La Pine Uic Stormwater Improvements	-	-		240,000	-	0%	240,000	100%	-
S Century Dr / Spring River Rd Roun	-	-		177,000	166	0%	177,000	100%	-
S Century Dr / Huntington Rd Rounda	-	-		169,000	-	0%	169,000	100%	-
Local Access Road Bridges	150,000	-		150,000	-	0%	150,000	100%	-
Radar Speed Sign Replacements	-	-		30,907	30,907	100%	30,907	100%	-
FY 23 Guardrail Improvements	-	-		150,000	-	0%	-	0%	150,000
Signage Improvements	-	97,156		119,093	-	0%	100,000	84%	19,093
TOTAL CAPITAL OUTLAY	\$ 28,259,526	\$ 16,491,988	58%	\$ 23,640,057	14,931,315	63%	\$ 23,459,183	99%	\$ 180,874



Budget to Actuals Report

Solid Waste - Fund 610

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Franchise Disposal Fees	7,210,000	7,006,324	97%	8,000,000	4,438,535	55%	8,700,000	109%	700,000	A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	1,875,134	54%	3,000,000	87%	(450,000)	A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	2,491,726	75%	3,900,000	118%	590,000	A
Franchise 5% Fees	305,000	363,105	119%	565,000	282,552	50%	565,000	100%	-	B
Yard Debris	290,000	305,516	105%	400,000	274,535	69%	400,000	100%	-	C
Miscellaneous	70,000	140,837	201%	173,000	162,339	94%	221,000	128%	48,000	D
Interest on Investments	30,498	43,342	142%	60,410	76,722	127%	128,090	212%	67,680	E
Special Waste	15,000	62,756	418%	30,000	97,267	324%	115,000	383%	85,000	F
Recyclables	12,000	7,060	59%	7,000	4,780	68%	7,000	100%	-	
Leases	1	1	100%	1	-	0%	1	100%	-	
TOTAL RESOURCES	14,503,499	13,899,874	96%	15,995,411	9,703,591	61%	17,036,091	107%	1,040,680	

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Personnel Services	3,277,684	3,139,678	96%	4,108,983	2,033,418	49%	4,108,983	100%	-	
Materials and Services	6,473,358	5,716,762	88%	7,683,911	3,955,049	51%	7,723,911	101%	(40,000)	G
Capital Outlay	264,000	181,603	69%	320,000	225,617	71%	280,000	88%	40,000	G
Debt Service	1,739,630	1,731,017	100%	2,302,340	763,514	33%	2,302,340	100%	-	
TOTAL REQUIREMENTS	11,754,672	10,769,061	92%	14,415,234	6,977,599	48%	14,415,234	100%	-	

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,308,141)	50%	(2,613,962)	100%	-	
TOTAL TRANSFERS	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,308,141)	50%	(2,613,962)	100%	-	

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Beginning Fund Balance	3,107,198	3,066,662	99%	2,416,385	2,743,514	114%	2,743,514	114%	327,129	
Resources over Requirements	2,748,827	3,130,814		1,580,177	2,725,992		2,620,857		1,040,680	
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(2,613,962)	(1,308,141)		(2,613,962)		-	
TOTAL FUND BALANCE	\$ 556,359	\$ 2,743,514	493%	\$ 1,382,600	\$ 4,161,364	301%	\$ 2,750,409	199%	\$1,367,809	

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Disposal tons are typically higher in the summer with reductions in winter; fiscal YTD tons are running 1% lower than last year-to-date vs. a budgeted 3% reduction. July Commercial revenue includes payment for the prior Hwy 97 bypass disposal charges. Franchise disposal fee payments of \$702K were not received from Republic Services (Bend Garbage, High Country, Wilderness) and Cascade Disposal by closing.
- B** Annual fees due April 15, 2024; received year-to-date monthly installments from Republic
- C** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running 4% higher than last year-to-date
- D** Miscellaneous revenue exceeds expectation for rock, restitution, fire reimbursement and other revenue
- E** Investment Income projected to come in higher than budget
- F** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. stormwater control sediment and debris, remediation of tanker truck accident, Hwy 97 bypass asbestos, etc.)
- G** Backhoe and grader equipment originally budgeted as capital, but processed as M&S Road Dept. transfer



Budget to Actuals Report

Fair & Expo - Fund 615

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	745,759	948,145	127%	1,050,000	516,933	49%	855,148	81%	(194,852) A
Food & Beverage	745,000	1,048,507	141%	991,000	834,953	84%	1,444,555	146%	453,555 B
Rights & Signage	105,000	97,159	93%	105,000	62,616	60%	83,616	80%	(21,384)
Horse Stall Rental	49,000	78,825	161%	100,000	51,300	51%	67,030	67%	(32,970)
Storage	65,000	45,551	70%	50,000	27,948	56%	39,410	79%	(10,590)
Camping Fee	20,000	23,500	118%	22,500	17,027	76%	37,052	165%	14,552
Interest on Investments	5,221	15,485	297%	22,000	13,247	60%	22,100	100%	100
Miscellaneous	3,554	3,536	99%	3,000	3,656	122%	3,860	129%	860
TOTAL RESOURCES	1,738,534	2,260,708	130%	2,343,500	1,527,680	65%	2,552,771	109%	209,271

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,256,902	1,313,682	105%	1,748,441	826,475	47%	1,368,559	78%
Personnel Services - F&B	170,247	85,623	50%	148,510	30,134	20%	100,100	67%	48,410 D
Materials and Services	965,684	1,168,404	121%	1,222,986	647,612	53%	1,205,744	99%	17,242
Materials and Services - F&B	603,950	661,314	109%	514,200	424,504	83%	673,250	131%	(159,050) E
Debt Service	101,270	101,267	100%	100,190	56,119	56%	100,190	100%	-
TOTAL REQUIREMENTS	3,098,054	3,330,291	107%	3,734,327	1,984,843	53%	3,447,843	92%	286,484

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	588,588	58%	981,956	97%
Transfers In - Park Fund	30,000	30,000	100%	30,000	17,500	58%	30,000	100%	-
Transfers Out	(427,215)	(427,215)	100%	(163,342)	(95,277)	58%	(163,342)	100%	-
TOTAL TRANSFERS	704,127	621,827	88%	875,681	510,811	58%	848,614	97%	(27,067)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	971,352	995,519	102%	547,763	547,764	100%	547,764	100%
Resources over Requirements	(1,359,520)	(1,069,583)		(1,390,827)	(457,163)		(895,072)		495,755
Net Transfers - In (Out)	704,127	621,827		875,681	510,811		848,614		(27,067)
TOTAL FUND BALANCE	\$ 315,960	\$ 547,764	173%	\$ 32,617	\$ 601,411	999%	\$ 501,306	999%	\$468,689

- A** Confirmed Contracted Revenue, may continue to grow as additional events are contracted through the end of FY. Some revenue budgeted in Event category earned in F&B category.
- B** Increase due to large events such as FairWell Festival, Cascade Equinox. Some revenue budgeted for Event revenue earned in this category.
- C** Projected Personnel savings based on FY23/FY24 average vacancy rate of 27.2%
- D** Projected Personnel based on vacancy savings to date
- E** F&B Expenses largely align with F&B revenue, due to the cost of good, labor and supplies required to generate revenues



Budget to Actuals Report

Annual County Fair - Fund 616

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	625,000	815,458	130%	790,000	834,968	106%	834,968	106%	44,968
Gate Receipts	710,000	782,364	110%	775,000	1,042,896	135%	1,042,896	135%	267,896
Carnival	385,000	433,682	113%	430,000	245,809	57%	245,809	57%	(184,191)
Commercial Exhibitors	80,000	117,100	146%	118,200	114,091	97%	114,091	97%	(4,109)
Fair Sponsorship	61,000	99,655	163%	92,500	86,717	94%	86,717	94%	(5,783)
State Grant	53,167	53,167	100%	53,167	53,167	100%	53,167	100%	-
Rodeo Sponsorship	24,000	22,430	93%	30,000	40,721	136%	40,721	136%	10,721
R/V Camping/Horse Stall Rental	20,000	17,520	88%	17,250	31,449	182%	31,449	182%	14,199
Interest on Investments	2,713	13,169	485%	13,500	14,744	109%	24,740	183%	11,240
Merchandise Sales	3,500	3,245	93%	2,500	1,899	76%	1,899	76%	(601)
Livestock Entry Fees	5,000	1,925	39%	2,000	1,940	97%	1,940	97%	(60)
Miscellaneous	-	75		-	39		39		39
TOTAL RESOURCES	1,969,380	2,359,790	120%	2,324,117	2,468,439	106%	2,478,436	107%	154,319

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	99,504	36%	227,432	82%	49,099 ^A
Materials and Services	1,802,585	1,882,326	104%	2,306,325	2,048,288	89%	2,104,958	91%	201,367
TOTAL REQUIREMENTS	1,972,030	2,067,492	105%	2,582,856	2,147,792	83%	2,332,390	90%	250,466

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	43,750	58%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(63,875)	58%	(109,503)	100%	-
TOTAL TRANSFERS	(156,706)	(156,706)	100%	(34,503)	(20,125)	58%	(34,503)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	384,715	385,854	100%	521,447	521,447	100%	521,447	100%	0
Resources over Requirements	(2,650)	292,298		(258,739)	320,647		146,046		404,785
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(20,125)		(34,503)		-
TOTAL FUND BALANCE	\$ 225,358	\$ 521,447	231%	\$ 228,205	\$ 821,969	360%	\$ 632,990	277%	\$404,785

^A Projected Personnel based on vacancy savings to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY24 YTD January 31, 2024 (unaudited)

	Fair 2023	Fair 2024 Actuals to Date	2024 Projection
RESOURCES			
Gate Receipts	\$ 1,042,896	\$ -	\$ 1,095,041
Carnival	245,809	-	258,099
Commercial Exhibitors	436,160	-	457,968
Livestock Entry Fees	1,940	-	2,037
R/V Camping/Horse Stall Rental	31,449	-	33,021
Merchandise Sales	1,899	-	1,993
Concessions and Catering	512,899	-	538,544
Fair Sponsorship	117,183	-	68,381
TOTAL FAIR REVENUES	\$ 2,390,235	\$ -	\$ 2,455,085
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	19,504	-	22,000
Miscellaneous	114	-	114
TOTAL RESOURCES	\$ 2,463,020	\$ -	\$ 2,530,366
REQUIREMENTS			
Personnel	175,531	15,291	173,004
Materials & Services	2,124,162	33,473	2,230,370
TOTAL REQUIREMENTS	\$ 2,299,693	\$ 48,764	\$ 2,403,374
TRANSFERS			
Transfer In - TRT 1%	75,000	6,250	75,000
Transfer Out - F&E Reserve	(170,608)	(9,125)	(109,500)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (95,608)	\$ (2,875)	\$ (34,500)
Net Fair	\$ 67,719	\$ (51,639)	\$ 92,492
Beginning Fund Balance on Jan 1	\$ 952,421	\$ 1,020,140	\$ 1,020,140
Ending Balance	\$ 1,020,140	\$ 968,501	\$ 1,112,632



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,414	39,492	533%	64,800	50,122	77%	82,080	127%	17,280
Miscellaneous	-	-		-	130,809		130,809		130,809
Local Government Payments	-	277,777		-	-		-		-
TOTAL RESOURCES	7,414	317,269	999%	64,800	180,930	279%	212,889	329%	148,089

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	495,000	100,309	20%	343,555	75,546	22%	343,555	100%	-
Capital Outlay	375,000	383,000	102%	746,445	155,658	21%	746,445	100%	- ^A
TOTAL REQUIREMENTS	870,000	483,310	56%	1,090,000	231,203	21%	1,090,000	100%	-

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	501,683	465,685	93%	462,119	269,563	58%	450,520	97%	(11,599)
Transfers In - Fair & Expo	416,437	416,438	100%	152,565	88,991	58%	152,565	100%	-
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	63,875	58%	109,503	100%	-
Transfers In - Fund 165	-	-		100,000	100,000	100%	100,000	100%	-
TOTAL TRANSFERS	1,149,827	1,113,829	97%	824,187	522,429	63%	812,588	99%	(11,599)

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	1,299,942	1,809,440	139%	2,592,838	2,757,229	106%	2,757,229	106%	164,391
Resources over Requirements	(862,586)	(166,040)		(1,025,200)	(50,273)		(877,112)		148,089
Net Transfers - In (Out)	1,149,827	1,113,829		824,187	522,429		812,588		(11,599)
TOTAL FUND BALANCE	\$ 1,587,183	\$ 2,757,229	174%	\$ 2,391,825	\$ 3,229,385	135%	\$ 2,692,705	113%	\$300,880

^A Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction



Budget to Actuals Report

RV Park - Fund 618

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	605,000	548,219	91%	500,000	264,460	53%	451,722	90%	(48,278)
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	13,348	107%	14,673	117%	2,173
Cancellation Fees	14,000	8,636	62%	7,000	6,885	98%	7,300	104%	300
Washer / Dryer	4,200	5,560	132%	5,000	2,740	55%	4,240	85%	(760)
Miscellaneous	3,750	2,907	78%	2,500	2,976	119%	3,875	155%	1,375
Interest on Investments	552	2,764	501%	2,300	4,424	192%	7,460	324%	5,160
Vending Machines	1,750	1,492	85%	1,500	944	63%	1,285	86%	(215)
TOTAL RESOURCES	642,252	579,826	90%	530,800	295,776	56%	490,555	92%	(40,245)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	51,208	56%	93,047	102%
Materials and Services	259,755	192,620	74%	303,173	131,601	43%	228,532	75%	74,641
Debt Service	223,273	223,272	100%	222,630	166,310	75%	222,630	100%	-
TOTAL REQUIREMENTS	594,181	498,157	84%	617,131	349,120	57%	544,209	88%	72,922

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	11,662	58%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,566)	100%	(51,564)	(30,079)	58%	(51,564)	100%	-
TOTAL TRANSFERS	(81,566)	(81,566)	100%	128,436	141,583	110%	128,436	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	116,415	166,536	143%	93,115	166,640	179%	166,640	179%
Resources over Requirements	48,071	81,669		(86,331)	(53,343)		(53,654)		32,677
Net Transfers - In (Out)	(81,566)	(81,566)		128,436	141,583		128,436		-
TOTAL FUND BALANCE	\$ 82,920	\$ 166,640	201%	\$ 135,220	\$ 254,880	188%	\$ 241,422	179%	\$ 106,202



Budget to Actuals Report

RV Park Reserve - Fund 619

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	6,298	21,589	343%	34,300	24,693	72%	40,900	119%	6,600
TOTAL RESOURCES	6,298	21,589	343%	34,300	24,693	72%	40,900	119%	6,600

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	-	-		100,000	-	0%	100,000	100%
Capital Outlay	100,000	5,532	6%	74,000	6,565	9%	74,000	100%	- ^A
TOTAL REQUIREMENTS	100,000	5,532	6%	174,000	6,565	4%	174,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	261,750	261,566	100%	51,564	30,079	58%	51,564	100%
TOTAL TRANSFERS	261,750	261,566	100%	51,564	30,079	58%	51,564	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,172,718	1,191,937	102%	1,372,453	1,469,559	107%	1,469,559	107%
Resources over Requirements	(93,702)	16,056		(139,700)	18,128		(133,100)		6,600
Net Transfers - In (Out)	261,750	261,566		51,564	30,079		51,564		-
TOTAL FUND BALANCE	\$ 1,340,766	\$ 1,469,559	110%	\$ 1,284,317	\$ 1,517,766	118%	\$ 1,388,023	108%	\$103,706

^A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,234,761	1,226,486	99%	1,111,585	675,566	61%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	545,902	58%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	328,412	75%	439,989	100%	A
Property Damage	419,566	419,566	100%	418,028	243,850	58%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	132,248	58%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	148,725	74%	246,700	123%	46,700
Claims Reimbursement	25,000	6,476	26%	20,000	-	0%	25,000	125%	5,000
Skid Car Training	10,000	8,899	89%	10,000	30,960	310%	33,000	330%	23,000
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	660	33%	2,000	100%	-
Miscellaneous	180	-	0%	200	-	0%	200	100%	-
TOTAL RESOURCES	3,311,477	3,297,596	100%	3,364,344	2,106,322	63%	3,439,044	102%	74,700

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,580,000	1,493,702	95%	1,880,000	932,715	50%	1,756,604	93%	123,396
General Liability	3,000,000	470,875	16%	1,200,000	456,329	38%	1,051,035	88%	148,965
Insurance Administration	607,558	602,676	99%	714,197	386,695	54%	713,370	100%	827
Vehicle	200,000	194,089	97%	400,000	108,111	27%	389,015	97%	10,985
Property Damage	300,248	99,913	33%	300,250	376,339	125%	475,003	158%	(174,753)
Unemployment	200,000	54,473	27%	250,000	83,102	33%	125,000	50%	125,000
TOTAL REQUIREMENTS	5,887,806	2,915,728	50%	4,744,447	2,343,290	49%	4,510,027	95%	234,420

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(2,037)	58%	(3,500)	100%	-
Transfers Out - IT	-	-	-	(32,000)	-	0%	(32,000)	100%	B
Transfers Out - IT Reserve	-	-	-	(118,000)	(118,000)	100%	(118,000)	100%	B
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(153,500)	(120,037)	78%	(153,500)	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	7,687,180	8,944,938	116%	8,000,000	9,323,307	117%	9,323,307	117%	1,323,307
Resources over Requirements	(2,576,329)	381,869	-	(1,380,103)	(236,968)	-	(1,070,983)	-	309,120
Net Transfers - In (Out)	(3,500)	(3,500)	-	(153,500)	(120,037)	-	(153,500)	-	-
TOTAL FUND BALANCE	\$ 5,107,351	\$ 9,323,307	183%	\$ 6,466,397	\$ 8,966,302	139%	\$ 8,098,824	125%	\$1,632,427

A Unemployment collected on first \$25K of employee's salary in fiscal year

B Transfer out to IT to support cyber-security work



Budget to Actuals Report

Health Benefits - Fund 675

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	19,908,221	20,496,601	103%	25,899,034	14,540,996	56%	26,389,572	102%	490,538 A
COIC Premiums	1,547,778	1,951,365	126%	1,963,363	949,909	48%	2,396,184	122%	432,821 A
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	759,805	61%	1,301,274	104%	53,858 B
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	568,227	56%	1,206,022	118%	186,734 A
Prescription Rebates	175,000	528,990	302%	280,000	267,230	95%	280,000	100%	- C
Claims Reimbursement & Other	55,000	109,282	199%	124,944	268,034	215%	317,060	254%	192,116
Interest on Investments	95,686	176,071	184%	120,000	119,931	100%	201,780	168%	81,780
TOTAL RESOURCES	23,658,700	25,492,341	108%	30,654,045	17,474,132	57%	32,091,892	105%	1,437,847

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	26,597,563	25,514,122	96%	26,697,663	12,796,808	48%	25,697,663	96%
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	2,604,153	61%	4,287,997	100%	- E
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	693,751	49%	1,415,279	100%	- E
Wellness	179,549	161,200	90%	186,274	71,725	39%	186,274	100%	- E
TOTAL REQUIREMENTS	31,769,217	30,688,534	97%	32,587,213	16,166,438	50%	31,587,213	97%	1,000,000

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,925,656	11,304,191	95%	5,742,743	6,107,998	106%	6,107,998	106%
Resources over Requirements	(8,110,517)	(5,196,193)		(1,933,168)	1,307,694		504,679		2,437,847
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 3,815,139	\$ 6,107,998	160%	\$ 3,809,575	\$ 7,415,692	195%	\$ 6,612,677	174%	\$2,803,102

- A** Health Insurance costs were budgeted at an 11% increase, but the actual increase is 29.35%
- B** The Employee Co-Pay rates increased on January 1, 2024
- C** Budget estimate is based on claims which are difficult to predict
- D** YTD actuals are trending lower than budget
- E** Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY24 YTD January 31, 2024 (unaudited)

02/26/2024 Item #4.

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,402,834	10,493,711	101%	10,932,000	10,324,004	94%	11,001,603	101%	69,603 A
Telephone User Tax	1,668,000	1,881,374	113%	1,827,530	987,551	54%	1,827,530	100%	- B
Interest on Investments	67,515	237,842	352%	312,321	243,455	78%	384,529	123%	72,208
Police RMS User Fees	237,221	244,437	103%	244,435	-	0%	244,435	100%	- C
Contract Payments	153,292	167,764	109%	167,765	36,500	22%	167,765	100%	-
User Fee	140,445	146,863	105%	148,820	8,450	6%	148,820	100%	-
Data Network Reimbursement	120,874	158,228	131%	145,852	531	0%	145,852	100%	-
State Reimbursement	810,000	622,177	77%	93,000	48,000	52%	93,000	100%	- D
Property Taxes - Prior Yr	80,000	90,291	113%	90,000	75,917	84%	90,000	100%	-
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	38,629	95%	40,500	100%	-
Miscellaneous	25,000	40,191	161%	32,100	20,298	63%	32,100	100%	-
TOTAL RESOURCES	13,744,678	14,120,981	103%	14,034,323	11,783,334	84%	14,176,134	101%	141,811

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,606,196	7,891,350	92%	9,032,045	4,801,774	53%	8,477,752	94%
Materials and Services	4,088,201	3,151,149	77%	4,250,715	2,169,815	51%	4,230,715	100%	20,000
Capital Outlay	5,015,100	2,347,522	47%	1,831,000	852,652	47%	1,851,000	101%	(20,000)
TOTAL REQUIREMENTS	17,709,497	13,390,020	76%	15,113,760	7,824,241	52%	14,559,467	96%	554,293

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	1,750,000	1,750,000	100%	1,950,000	-	0%	1,950,000	100%
Transfers Out	(1,809,900)	(1,809,900)	100%	(1,950,000)	-	0%	(1,950,000)	100%	-
TOTAL TRANSFERS	(59,900)	(59,900)	100%	-	-	-	-	-	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,950,799	12,722,890	98%	13,202,343	13,393,950	101%	13,393,950	101%
Resources over Requirements	(3,964,819)	730,961		(1,079,437)	3,959,094		(383,333)		696,104
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-
TOTAL FUND BALANCE	\$ 8,926,080	\$ 13,393,950	150%	\$ 12,122,906	\$ 17,353,044	143%	\$ 13,010,617	107%	\$887,711

- A** Current year taxes received primarily in November, February and May
- B** Telephone tax payments are received quarterly
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly
- E** Projected Personnel savings based on FY24 average vacancy rate of 8.8%



BOARD OF
COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: February 26, 2024

SUBJECT: Deschutes County's Fiscal Year 2025 Goals and Objectives

BACKGROUND AND POLICY IMPLICATIONS:

Each year, the Board of Commissioners establishes annual County Goals and Objectives which are used to guide the development of the County budget and to set each department's Performance Measures. Attached are the current annual Goals and Objectives for consideration in setting FY 2025 Goals and Objectives.

BUDGET IMPACTS:

None anticipated.

ATTENDANCE:

Jen Patterson, Strategic Initiatives Manager

FY 2024 Goals and Objectives

Mission Statement: Enhancing the lives of citizens by delivering quality services in a cost-effective manner.

Safe Communities: Protect the community through planning, preparedness, and delivery of coordinated services.

- Provide safe and secure communities through coordinated public safety and crisis management services.
- Reduce crime and recidivism and support victim restoration and well-being through equitable engagement, prevention, reparation of harm, intervention, supervision and enforcement.
- Collaborate with partners to prepare for and respond to emergencies, natural hazards and disasters.

Healthy People: Enhance and protect the health and well-being of communities and their residents.

- Support and advance the health and safety of all Deschutes County's residents.
- Promote well-being through behavioral health and community support programs.
- Help to sustain natural resources and air and water quality in balance with other community needs.
- Continue to support pandemic response and community recovery, examining lessons learned to ensure we are prepared for future events.

A Resilient County: Promote policies and actions that sustain and stimulate economic resilience and a strong regional workforce.

- Update County land use plans and policies to promote livability, economic opportunity, disaster preparedness, and a healthy environment.
- Maintain a safe, efficient and economically sustainable transportation system.
- Manage County assets and enhance partnerships that grow and sustain businesses, tourism, and recreation.

Housing Stability and Supply: Support actions to increase housing production and achieve stability

- Expand opportunities for residential development on appropriate County-owned properties.
- Support actions to increase housing supply.
- Collaborate with partner organizations to provide an adequate supply of short-term and permanent housing and services to address housing insecurity.

Service Delivery: Provide solution-oriented service that is cost-effective and efficient.

- Ensure quality service delivery through the use of innovative technology and systems.
- Support and promote Deschutes County Customer Service "Every Time" standards.
- Continue to enhance community participation and proactively welcome residents to engage with County programs, services and policy deliberations.
- Preserve, expand and enhance capital assets, to ensure sufficient space for operational needs.
- Maintain strong fiscal practices to support short and long-term county needs.
- Provide collaborative internal support for County operations with a focus on recruitment and retention initiatives.