



BOARD OF COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM, MONDAY, JANUARY 23, 2023

Barnes Sawyer Rooms - Deschutes Services Building - 1300 NW Wall St - 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 the public meeting portal at www.deschutes.org/meetings. To view the meeting via Zoom, see below.

Citizen Input: The public may comment on any meeting topic that is not on the current agenda. To provide citizen input, submit an email to citizeninput@deschutes.org or leave a voice message at 541-385-1734. Citizen input received by noon on Tuesday will be included in the meeting record for topics that are not on the Wednesday agenda.

If 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 from a computer, copy and paste this link: bit.ly/3h3oqdD.
- 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 *6 to indicate you would like to speak and *9 to unmute yourself when you are called on.



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.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

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. To be timely, citizen input must be received by noon on Tuesday in order to be included in the meeting record.*

CONSENT AGENDA

ACTION ITEMS

1. **1:00 PM** ARPA Grant Status Update: NeighborImpact Childcare Expansion Program
2. **1:15 PM** Economic Development Loan to Tiny Watts Solar
3. **1:30 PM** Treasury and Finance Reports for December 2022

RECESS FROM 2:00 – 3:00

4. **3:00 PM** Preparation for a Public Hearing: Commercial Activity in Conjunction with Farm Use (Meadery on Highway 20 near Sisters)
5. **3:20 PM** Deschutes County Outdoor Lighting Ordinance

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 Sessions under ORS 192.660 (2) (h) Litigation and ORS 192.660 (2) (e) Real Property Negotiations

ADJOURN



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 23, 2023

SUBJECT: ARPA Grant Status Update: NeighborImpact Childcare Expansion Programs

RECOMMENDED MOTION: Informational item

BACKGROUND AND POLICY IMPLICATIONS:

In FY21, Deschutes County was awarded approximately \$38.4 million in American Rescue Plan Act (ARPA) funds through the Federal government. On October 20, 2021, the Board of Commissioners approved several ARPA grants to NeighborImpact for the purpose of expanding childcare in Deschutes County. The Board of Commissioners has since requested updates on childcare projects that received ARPA funding, and this will be the fourth in the series of childcare project updates.

During the January 23 meeting, NeighborImpact will provide the Board with updates on the childcare expansion projects that received ARPA funding. The written update is attached to this memo.

BUDGET IMPACTS: None

ATTENDANCE: Karen Prow, NeighborImpact Child Care Resources Director
Laura Skundrick, Deschutes County Management Analyst

Deschutes County Early Care and Education Work Force Update
December 27, 2022
Karen Prow

Work Force Fast Track Teacher Training (WFFT)

Cohort 2

Timeline: Start Date: 10/26/22, End Date: 04/18/23

Participant Data (Infant/Toddler Track)

Provider	Provider Location	Number of Candidates
Bright Adventures	Bend	1
Boulden-Rogen	Bend/Redmond	8
TOTALS:	2 Providers	9 Candidates

Participant Data (Preschool Track)

Provider	Provider Location	Number of Candidates
Bend Preschool	Bend	1
Bright Adventures	Redmond	1
ReVillage	Bend	3
The Cottage	Bend	2
TOTALS:	4 Providers	7 Candidates

Work Force Fast Track Participant Feedback

"I'm happy and grateful for the opportunity, the fast track offers a very good resource to help our community and the teachers are very involved teaching and very helpful. Thank you to all the teachers for be there." - (candidate) *This Teacher Candidate joined the Work Force Fast Track in the Spring. Her Central Background Registry took longer than typical, and she didn't have a placement site. Because of that small bump, we had to put her on our list for Fall. Once she was cleared, she joined the team at ReVillage in cohort 2. She migrated from Mexico when she was a teen, worked in fields and farmlands for some time and then at McDonald's for a good stretch. I want to say 10-15 years. She shared that her children are grown, and she is at a stage of life that she wants to try new things. The Pathways Navigator led her to the WFFT. She is thriving and on her way to a new career path.*

"First of all, every person who I have been in touch with regarding this program has been excellent; you, Mary, Ty, Dina, etc. Really professional, resourceful, kind, supportive and, in general, amazing! My two candidates did not have a lot of confidence when they started this program, but I see now that they are gaining it through your personal attention and the resources. I see them growing and changing; I see they are more empathetic with the kids;

I see that they realize that each child has a backstory and every family needs support of different types. I think their perspective of the kids has changed and that they just have more understanding of how a child's early years affect their entire lives. Due to that, I think they feel that their jobs are more important than ever and that the work they (and we) are doing is important and beneficial. I think also that whatever I have tried to teach them, you have filled in the gaps with completely different perspectives and resources." (Director)

"I am enjoying the program so far! I appreciate how involved the instructors are with us and the program. Some things that are helpful in this program are the guest instructors because they have a lot of information such as ACES which really brought in the perspective of how we shouldn't punish a "troubled" child. We are not aware of what is going on at home and how they are mentally. I'm hoping to learn more in these next months." (candidate)

"So far my schools experience with the fast track program has been exhilarating! Not only are my teacher Candidates growing and becoming amazing teachers, but their confidence is also boosting from the trainers/coaches. The trainers (coaches) coming to our program has been a blessing, and I see a difference in our classes already with the suggestions from our trainers (coaches). I absolutely love the directors track as well and feel like I have grown as a supervisor and leader." (Director)

"I am really enjoying this program! I love how simple the trainings are, yet I still feel like I'm learning a lot from them. Also love that I get credit just by coming to work!" (candidate)

"I really like the WFFT Project. I am able to review issues with the WFFT (Fast Track) Coaches and feel supported. If our programs have questions on a variety of topics, I like that we can problem solve together with the WFFT Team and come up with some action plans. I like that the Teacher Coach and the Teacher Candidates (TC's) have a mentorship whereby the TC's can come to the coach and share their growing questions in the profession, and we can have a team meeting as needed." (Director)

"This program means so much to me. The most important thing is the continued support that I can run my issues by and get professional advice. I really like the book work and I personalize it with Diane to ask questions that pertain to my program. Mary is great and getting together with other directors is very helpful. I am so grateful for the WFFT Project" (Director)

Small Capacity Grants (\$500,000) Received by NI 12/6/22

Current work:

- Request for Interest sent to all providers in Deschutes County
- 35 completed interest forms submitted
- Requests include expansion within these 35 programs of 743 capacity (which is beyond our finances, so we will narrow down our application pool)

Next steps:

- Reviewing all applicants for feasibility of project
- Look for greatest impact on expansion per dollar cost
- Look for projects within interest to ensure impact across county
- Invite applications for funding within our \$500,000 limit
- Identify barriers to success for each program and support/connect with solutions

Continued work after funding:

- Ensure each funded program receives sufficient business coaching for success
- Ensure each funded program has access to the Work Force Fast Track if needed
- Ensure each funded program is offered access to Shared Services and Continuous Quality Improvement team and ongoing professional development

Pathways Project

Our Pathways Navigator has continued the work of recruiting and supporting early educators.

- Recruited 10 students for College Pathways. AAOT, BA/BS
- Supported recruitment for NI/SBDC training
- Supported recruitment for Fast Track Teacher Candidates
- Recruitment at local events and community meetings
- Continued work with LCA
- Continued work with local high school programs
- Continued work with WorkSource Oregon
- Planning for larger recruitment campaign in January 2023, including advertising and media



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 23, 2023

SUBJECT: Economic Development Loan to Tiny Watts Solar

RECOMMENDED MOTION:

Motion to approve the request for an economic development loan in the amount of \$10,000 to Tiny Watts Solar.

BACKGROUND AND POLICY IMPLICATIONS:

The Deschutes County Economic Development Loan Program was initiated to encourage and assist companies seeking to relocate to and/or create new jobs within Deschutes County.

Loans are conditioned upon the business creating a specified number of new jobs within 12 months, then maintaining the new jobs for a consecutive 12-month period. If these terms are met, the loan may be converted to a grant that does not require repayment. If these terms are not met, all or a portion of the funds must be repaid with interest of 5% per annum.

Tiny Watts Solar is a Redmond-based company that provides off-grid solar power solutions. They specialize in lithium battery solar power kits for conversion van vehicles, the marine industry, and other off-grid applications. Tiny Watts Solar currently has six employees and is planning to expand. As described in the attached briefing paper, Tiny Watts Solar will agree to create five new jobs with an average wage of \$76,960 per year in return for a loan of \$10,000.

BUDGET IMPACTS:

Loans are made from the Economic Development Loan Fund which currently has a balance of \$282,600. Tiny Watts Solar is requesting a loan from that fund in the amount of \$10,000.

ATTENDANCE:

Jen Patterson, Deschutes County, Strategic Initiatives Manager
Steve Curley, REDI Director, EDCO
Bruce Barrett, EDCO, Due Diligence Committee



BRIEFING PAPER
Tiny Watts Solar
Request for Deschutes County Economic Development Fund (DCEDF)

Company Request: \$10,000
EDCO Recommendation: \$10,000
Application Date: April 17th, 2022
Proposed Job Creation within 24 months of application date: 5 new employees
Average Pay for New Employees (all positions, excluding commissions): \$76,960
Industry: Outdoor Products - Off grid solar kits for vans
Website: <https://tinywattssolar.com>

Company Background:

Tiny Watts Power Solutions was born from the desire to make solar power easier for anyone wanting to power their system off grid. They personally test all their products and design them to use the components most effectively, so their system is safe and easy to install to get off grid faster. All of their products are backed by [ABYC certification](#), and come with a five-year product guarantee.

Tiny Watts provides off grid solar power solutions. They specialize in lithium battery based solar power kits for the recreational conversion van vehicles, the marine industry and other off grid applications. They want to make the transition to off grid solar power for mobile applications easier and safer. By pre-wiring their power centers, they remove 80% of the work making it an easy install for a DIYer or a quick install for and OEM solution. In addition to building the kits, they support their clients with installation videos, tech support and a five-year warranty. They are based in Redmond, Oregon, but have customers throughout the US. Central Oregon is an outdoor adventure mecca, has a high concentration of conversion vans per capita and is a great location to service their primary west coast clientele. They manufacture, assemble and ship their kits from their facility in Redmond but also offer local sales, will call and installation of their products.

Tiny Watts is currently located at 375 NE 11th Street, suite 300, Redmond, OR 97756 in a 1000 SF leased space and is owned by Wes and Savana Watts. EDCO has been working with Wes and Savana since the Spring of 2022 when they opened their shop in Redmond. We have provided access to incentives and financing, pitch coaching, mentoring and have been featured on our PubTalk stage. In addition, several introductions have been made to local companies helping them establish an efficient supply chain.

EDCO Recommendation

The Redmond DCEDF due diligence committee had an opportunity to meet with Wes and Savana twice this year. The first meeting occurred in April with the due diligence committee including Bruce Barrett, Real Estate Broker with Windermere and a business mentor with SCORE; Craig Hunt, VP, SBA Lending Specialist with First Interstate Bank and owner of

the Polar Bear Shell Gas & Wash; Rick Bailey, CFO at Avion Water Company and Steve Curley, EDCO's Director for Redmond Economic Development, Inc. The company provided an overview of the business, their products and history of how the business got started. The committee was given the opportunity to review current financial statements and determined that Tiny Watts needed more time to create and implement a marketing plan to increase revenue and stabilize their financials.

A second meeting took place in November with the committee, which reviewed the financials again. The committee was pleased with the progress made and is recommending along with EDCO an award of \$10,000, or \$2,000 per job, to be created by April 17th, 2024 (24 months following the application date).

Conditions include:

- Company employs 5 FTE in Deschutes County by April 17th, 2024 and maintains that employment for any 12-month period before April 17th, 2025.
- Company provides quarterly employment reports and the ability to inspect complete financial statements from award date through termination of the yet-to-be executed agreement with Deschutes County.

Failure to meet the above provisions would result in partial or full repayment of the loan, with interest.



BOARD OF
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AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 23, 2023

SUBJECT: Treasury and Finance Reports for December 2022

ATTENDANCE:

Robert Tintle, Chief Financial Officer

Bill Kuhn, County Treasurer



MEMORANDUM

DATE: January 18, 2023
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer and Bill Kuhn, County Treasurer
SUBJECT: Treasury and Finance Report for December 2022

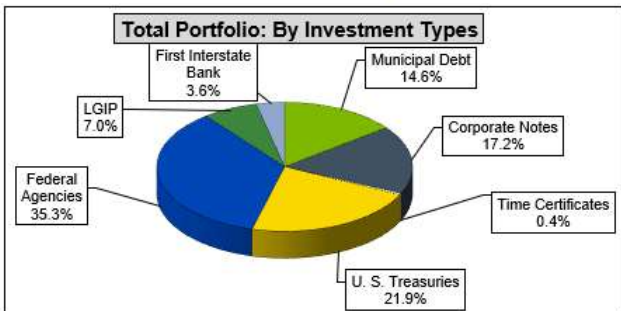
Following is the unaudited monthly finance report for fiscal year to date December 30, 2022.

Treasury and Investments

- The portfolio balance at the end of December was \$328.3 million, a decrease of \$26.5 million from November and an increase of \$39.6 million from last year (December 2021).
- Net investment income for the month is \$563,222 approximately \$80K more than last month and \$451K more than December 2021. YTD earnings of \$1,987,685 are \$1.2 million more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate increased from 2.85% to 3.10% on 12/8. Benchmark returns for 24-month treasuries are down from the prior month by 10 basis points and 36-month treasuries are down from the prior month by 4 basis points.
- Average portfolio yield is 2.13% which is higher than the prior month's average of 2.12%.
- The portfolio's weighted average time to maturity is at 1.37 years compared to 1.33 in November.

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 47,965,000	14.6%
Corporate Notes	56,372,000	17.2%
Time Certificates	1,245,000	0.4%
U.S. Treasuries	72,000,000	21.9%
Federal Agencies	115,965,000	35.3%
LGIP	22,886,387	7.0%
First Interstate Bank	11,824,430	3.6%
Total Investments	\$ 328,257,817	100.0%

Investment Income		
	Dec-22	Y-T-D
Total Investment Income	568,222	2,017,685
Less Fee: \$5,000 per month	(5,000)	(30,000)
Investment Income - Net	563,222	1,987,685
Prior Year Comparison	Dec-21	764,741



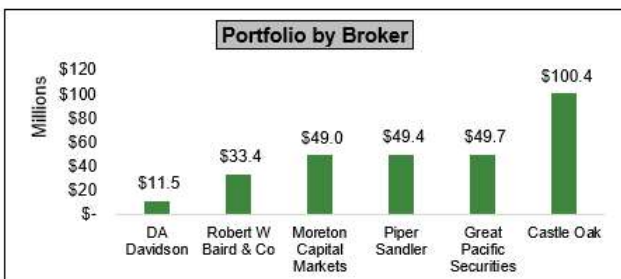
Category Maximums:	
U.S. Treasuries	100%
LGIP (\$56,763,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP	3.10%	2.85%
Investments	1.77%	1.73%
Average	2.13%	2.12%

Maturity (Years)	
Max	Weighted Average
3.874	1.37

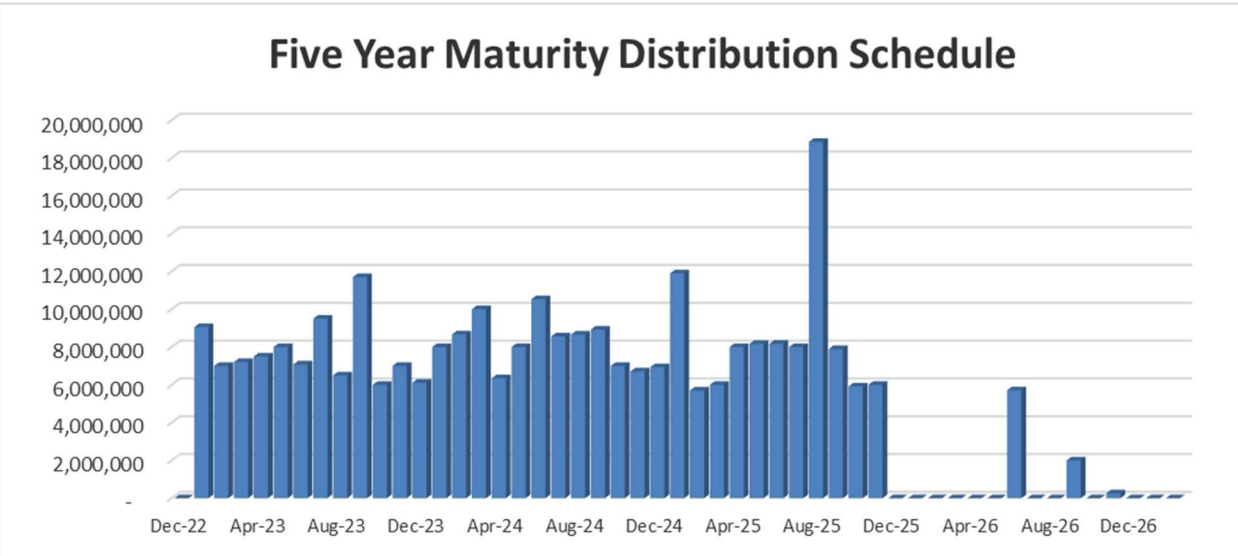
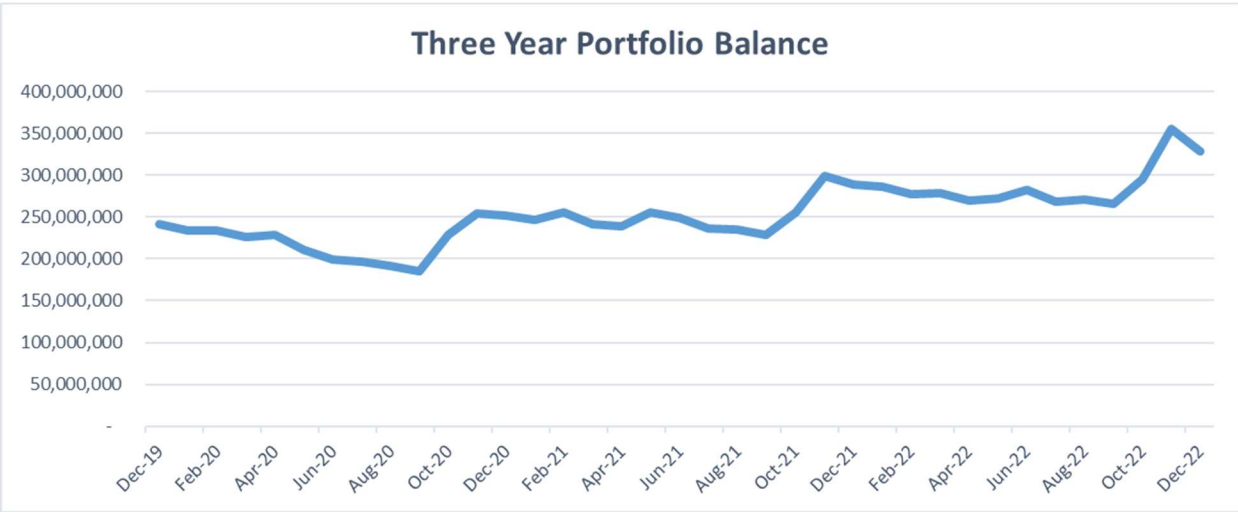
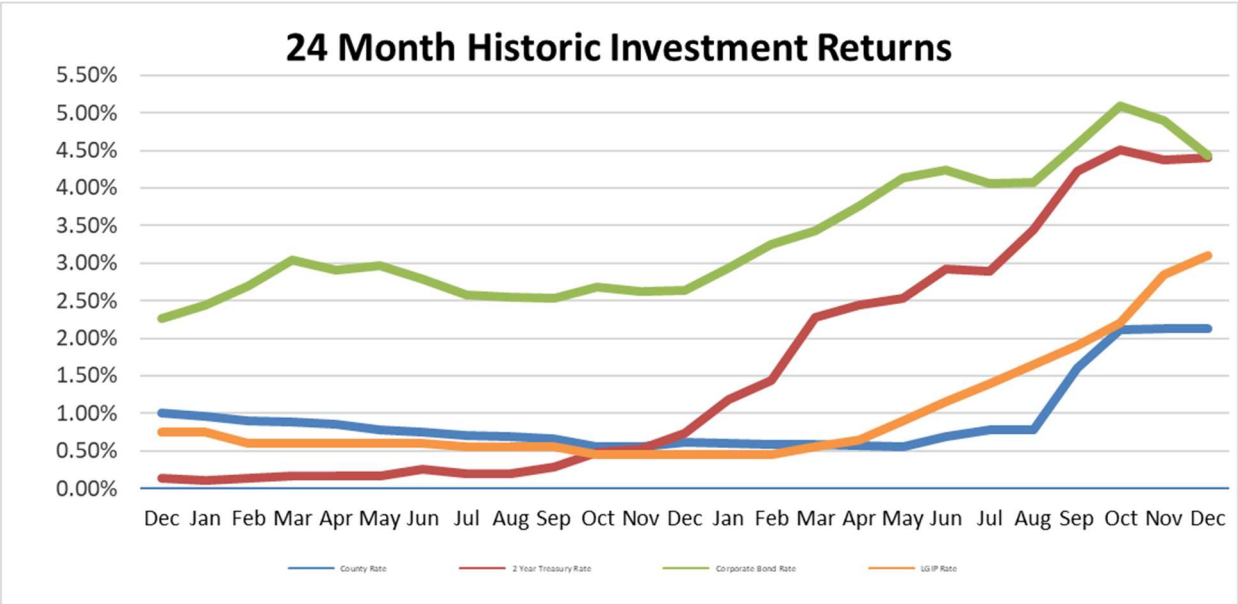
Benchmarks	
24 Month Treasury	4.41%
LGIP Rate	3.10%
36 Month Treasury	4.22%

Term	Minimum	Actual
0 to 30 Days	10%	13.3%
Under 1 Year	25%	38.8%
Under 5 Years	100%	100.0%



Other	Policy	Actual
Corp Issuer	5%	3.0%
Callable	25%	16.3%
Credit W/A	AA2	AA1

Investment Activity	
Purchases in Month	\$ 4,395,000
Sales/Redemptions in Month	\$ 4,930,000



Deschutes County Investments				Purchases made in December 2021											
Portfolio Management				Purchases made in December 2022											
Portfolio Details - Investments															
December 31, 2022															
Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings Moody's	Ratings S&P/Fitch	Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
10879	MC1	90331HPF4	US Bank	CASTLE	12/10/2021	1/9/2023	8	A1	AA-	1.95	0.6160653	2,279,000	2,278,020	2,279,672	-
10727	MC1	06051GEU9	Bank of America Corp	CASTLE	11/25/2019	1/11/2023	10	A2	A-	3.3	2.1200764	2,000,000	1,999,316	2,000,631	-
10854	MC1	06051GEU9	Bank of America Corp	PS	8/16/2021	1/11/2023	10	A2	A-	3.3	0.2702416	1,000,000	999,658	1,000,839	-
10813	MC1	740189AG0	Precision Castparts Corp	CASTLE	12/17/2020	1/15/2023	14	A2	AA-	2.5	0.5547661	2,772,000	2,769,472	2,774,082	-
10878	FAC	3135G0T94	Federal National Mtg Assn	R W B	12/9/2021	1/19/2023	18	Aaa	AA+	2.375	0.3868429	1,000,000	999,152	1,000,991	-
10869	FAC	3133ENDQ0	Federal Farm Credit Bank	GPAC	11/18/2021	2/10/2023	40	Aaa	AA+	0.16	0.29	2,000,000	1,991,526	1,999,719	-
10940	AFD	912796YA1	U.S. Treasury	MORETN	11/18/2022	2/16/2023	46			4.11	4.26882161	2,000,000	1,990,054	1,989,497	-
10907	AFD	912796T33	U.S. Treasury	CASTLE	9/1/2022	2/23/2023	53			3.18	3.32027259	1,000,000	993,982	995,318	-
10893	TRC	91282CBN0	U.S. Treasury	GPAC	2/7/2022	2/28/2023	58	Aaa		0.125	0.85	2,000,000	1,986,658	1,997,711	-
10857	MUN	558770DT7	CITY OF MADRAS OR	DA DAV	10/12/2021	3/1/2023	59		AA	0.451	0.4510338	210,000	208,639	210,000	-
10941	AFD	912796Z77	U.S. Treasury	MORETN	11/22/2022	3/21/2023	79			4.309999	4.49458668	2,000,000	1,981,918	1,981,084	-
10897	AFD	912796U31	U.S. Treasury	CASTLE	6/15/2022	3/23/2023	81			2.62	2.73656672	3,000,000	2,972,079	2,982,315	-
10922	AFD	912796YM5	U.S. Treasury	DA DAV	10/3/2022	3/30/2023	88			3.8132019	3.99518567	2,000,000	1,979,512	1,981,358	-
10911	FAC	3133EKGC4	Federal Farm Credit Bank	CASTLE	9/9/2022	4/5/2023	94	Aaa	AA+	2.25	3.4389321	1,500,000	1,492,085	1,495,420	-
10880	MC1	78015K7G3	Royal Bank of Canada	PS	12/10/2021	4/17/2023	106	A2	A	1.6	0.640545	2,000,000	1,982,676	2,005,616	-
10894	TRC	9128284L1	U.S. Treasury	CASTLE	6/9/2022	4/30/2023	119			2.75	2.2543959	2,000,000	1,988,828	2,003,175	-
10918	TRC	91282CBX8	U.S. Treasury	PS	10/3/2022	4/30/2023	119			0.125	4.0210685	2,000,000	1,972,500	1,974,982	-
10859	MC1	46625HRL6	JPMorgan Chase - Corporate N	CASTLE	10/29/2021	5/18/2023	137	A2	A-	2.7	0.7306116	2,000,000	1,983,090	2,014,876	-
10867	FAC	3133ENEW6	Federal Farm Credit Bank	GPAC	11/23/2021	5/23/2023	142	Aaa		0.375	0.3708179	2,000,000	1,968,531	2,000,000	-
10908	AFD	313384GF0	FLLB Disc Corp	CASTLE	9/1/2022	5/30/2023	149			3.32	3.48083122	2,000,000	1,963,914	1,972,518	-
10866	TRC	91282CCD1	U.S. Treasury	MORETN	11/17/2021	5/31/2023	150	Aaa		0.125	0.3701352	2,000,000	1,964,296	1,997,991	-
10835	MUN	010831DQ5	ALAMEDA CNTY CA JT PWRS AUTH	CASTLE	2/24/2021	6/1/2023	151	Aa1	AA+	3.095	0.3959011	3,080,000	3,058,101	3,115,625	-
10838	MUN	73473RDW2	MORROW PORT TRANS FAC	R W B	4/1/2021	6/1/2023	151		A-	0.7	0.7000625	215,000	211,319	215,000	-
10760	MUN	736746XU7	PORTLAND OR URBAN RENEWAL & TA	PS	7/14/2020	6/15/2023	165	Aa1		4.023	2.895	615,000	612,331	618,007	-
10839	MUN	984674JZ5	MCMINNVILLE SCHOOL DIST YAMHIL	PS	6/15/2021	6/15/2023	165	Aa1		0.28	0.28	170,000	166,940	170,000	-
10933	FAC	3133EKS7	Federal Farm Credit Bank	MORETN	11/4/2022	6/26/2023	176	Aaa	AA+	1.77	4.6711394	2,000,000	1,973,303	1,972,498	-
10898	TRC	9128284U1	U.S. Treasury	CASTLE	6/15/2022	6/30/2023	180			2.625	3.0600812	1,000,000	990,430	997,900	-
10709	MUN	29270CNU5	Bonneville Power Administratio	CASTLE	7/30/2019	7/1/2023	181	Aa2	AA-	5.803	2.1249156	1,000,000	1,004,120	1,017,554	-
10906	FAC	3130ASD48	Federal Home Loan Bank	CASTLE	8/1/2022	7/5/2023	185	Aaa	AA+	2.37	3.0263664	2,000,000	1,971,996	1,993,431	6/5/2023
10912	FAC	3133EMS37	Federal Farm Credit Bank	CASTLE	9/9/2022	7/14/2023	194	Aaa	AA+	0.125	3.5630485	2,000,000	1,953,848	1,964,001	-
10899	TRC	912828ZY9	U.S. Treasury	CASTLE	6/15/2022	7/15/2023	195			0.125	3.1100329	1,000,000	975,703	984,427	-
10713	MC1	361582AD1	Berkshire Hathaway Inc	CASTLE	9/9/2019	7/15/2023	195	Aa3	AA	7.35	2.0306495	500,000	506,923	513,717	-
10868	FAC	3133ENEY2	Federal Farm Credit Bank	GPAC	11/24/2021	7/24/2023	204	Aaa		0.45	0.4500338	2,000,000	1,950,869	2,000,000	-
10832	MC1	06053FAA7	Bank of America Corp	DA DAV	2/23/2021	7/24/2023	204	A2	A-	4.1	0.2302892	1,000,000	995,616	1,021,747	-
10769	FAC	3137EAEV7	Federal Home Loan Mtg Corp	CASTLE	8/21/2020	8/24/2023	235	Aaa	AA+	0.25	0.2840745	5,000,000	4,854,419	4,998,903	-
10909	AFD	313384LA5	FED HOME LOAN BANK OF DES MOIN	PS	9/1/2022	8/29/2023	240	Aaa	AA+	3.44	3.63068978	1,500,000	1,456,283	1,465,600	-
10768	MUN	67232TBM6	OAKLAND CA REDEV SUCCESSOR	PS	8/21/2020	9/1/2023	243		AA-	3.125	0.6015189	2,500,000	2,464,950	2,541,615	-
10913	FAC	3130ATB71	Federal Home Loan Bank	CASTLE	9/9/2022	9/6/2023	248	Aaa		3.625	3.6277278	2,000,000	1,982,787	1,999,960	-
10843	MUN	098419MM3	BONNEVILLE & BINGHAM CNTYS SCH	PS	7/28/2021	9/15/2023	257	Aaa		4	0.4307542	1,000,000	994,970	1,025,042	-
10780	MUN	476453GR0	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2023	257	Aaa		5	0.4793681	200,000	200,552	206,327	-
10819	MC1	3133EMLE0	Federal Farm Credit Bank	PS	12/30/2020	9/22/2023	264	Aaa	AA+	0.19	0.1900035	2,000,000	1,931,222	2,000,000	-
10914	FAC	3130ATDQ7	Federal Home Loan Bank	CASTLE	9/29/2022	9/29/2023	271	Aaa	AA+	4.05	3.8647659	2,000,000	1,986,178	2,000,000	-
10860	TRC	91282CDA6	U.S. Treasury	MORETN	11/1/2021	9/30/2023	272	Aaa		0.25	0.4554048	2,000,000	1,933,516	1,996,956	-
10915	FAC	3133ENN63	Federal Farm Credit Bank	CASTLE	9/20/2022	10/17/2023	289			4.125	4.127566	2,000,000	1,988,362	2,000,000	-
10931	FAC	3130ATNY9	Federal Home Loan Bank	PS	10/27/2022	10/27/2023	299	Aaa		4.75	4.75	2,000,000	1,996,609	2,000,000	1/27/2023
10917	TRC	91282CDD0	U.S. Treasury	CASTLE	10/3/2022	10/31/2023	303			0.375	4.2236506	2,000,000	1,928,672	1,938,200	-
10794	FAC	3137EAEZ8	Federal Home Loan Mtg Corp	CASTLE	11/5/2020	11/6/2023	309		AA+	0.25	0.2801193	5,000,000	4,810,234	4,998,730	-
10802	MC1	459058JM6	International Bonds for Recons	CASTLE	11/24/2020	11/24/2023	327	Aaa	AAA	0.25	0.3204397	2,000,000	1,922,317	1,998,714	-
10789	MUN	014365DR8	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2023	334	Aa2	AA+	1	0.550114	270,000	261,903	271,103	-
10837	MUN	73473RDH5	MORROW PORT TRANS FAC	R W B	4/1/2021	12/1/2023	334		A-	0.7	0.7000516	1,000,000	962,490	1,000,000	-
10938	FAC	3130A0F70	Federal Home Loan Bank	R W B	11/18/2022	12/8/2023	341	Aaa	AA+	3.375	4.7972336	2,840,000	2,799,317	2,803,505	-
10836	MC1	31422XBV3	Federal Agriculture Mtg Corp	GPAC	3/15/2021	12/15/2023	348			0.22	0.2148764	2,000,000	1,913,993	2,000,000	-
10923	MC1	06051GFB0	Bank of America Corp	CASTLE	1/12/2021	1/22/2024	386	A2	A-	4.125	0.5217482	2,000,000	1,982,632	2,075,571	-
10900	TRC	91282CDV0	U.S. Treasury	GPAC	6/28/2022	1/31/2024	395	Aaa		0.875	3.0200597	2,000,000	1,919,296	1,955,090	-

Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
10928	TRC	912828V80	U.S. Treasury	MORETN	10/25/2022	1/31/2024	395			2.25	4.5518203	2,000,000	1,947,656	1,952,145	- -
10953	TRC	91282CDV0	U.S. Treasury	CASTLE	11/30/2022	1/31/2024	395	Aaa		0.875	4.732274	2,000,000	1,919,296	1,919,774	- -
10873	MC1	46625HJT8	JPMorgan Chase - Corporate N	CASTLE	12/2/2021	2/1/2024	396	A2	A-	3.875	0.9289607	1,000,000	987,290	1,031,519	- -
10872	FAC	3135G0V34	Federal National Mtg Assn	GPAC	12/1/2021	2/5/2024	400	Aaa	AA+	2.5	0.5902165	2,000,000	1,952,602	2,041,471	- -
10862	MC1	037833CG3	Apple Inc	GPAC	11/17/2021	2/9/2024	404	Aa1	AA+	3	0.9122019	2,000,000	1,960,590	2,045,586	12/9/2023
10861	FAC	3130APUV5	Federal Home Loan Bank	DA DAV	11/23/2021	2/23/2024	418	Aaa	AA+	0.65	0.6500583	1,670,000	1,588,501	1,670,000	2/23/2023
10834	MC1	3133EMRZ7	Federal Farm Credit Bank	CASTLE	2/26/2021	2/26/2024	421	Aaa	AA+	0.25	0.2620551	2,000,000	1,901,399	1,999,723	- -
10957	FAC	3130ATUQ8	Federal Home Loan Bank	PS	12/1/2022	3/8/2024	432	Aaa	AA+	4.75	4.7977307	2,000,000	1,998,111	1,998,954	- -
10919	TRC	91282CBR1	U.S. Treasury	PS	10/3/2022	3/15/2024	439			0.25	4.282992	2,000,000	1,896,796	1,906,872	- -
10956	TRC	91282CBR1	U.S. Treasury	PS	11/30/2022	3/15/2024	439			0.25	4.7067273	2,000,000	1,896,796	1,897,175	- -
10903	FAC	3130ASLR8	Federal Home Loan Bank	CASTLE	7/6/2022	3/28/2024	452	Aaa	AA+	3.45	3.3909602	2,000,000	1,961,222	2,001,457	3/28/2023
10901	TRC	91282CEG2	U.S. Treasury	GPAC	6/28/2022	3/31/2024	455	Aaa		2.25	3.0493067	2,000,000	1,941,094	1,980,732	- -
10851	MC1	06051GFF1	Bank of America Corp	CASTLE	8/12/2021	4/1/2024	456	A2	A-	4	0.6052599	2,000,000	1,975,447	2,084,063	- -
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	456	Aa2	AAA	2.505	0.3901753	2,350,000	2,289,958	2,411,677	- -
10924	TRC	91282CBV2	U.S. Treasury	MORETN	10/20/2022	4/15/2024	470			0.375	4.6205671	2,000,000	1,893,282	1,895,592	- -
10874	MUN	68609TWC8	Oregon State Lottery	R W B	12/2/2021	5/1/2024	486	Aa1	AA+	0.795	0.7300606	500,000	476,710	500,428	- -
10864	MC1	46625HJX9	JPMorgan Chase - Corporate N	CASTLE	11/18/2021	5/13/2024	498	A2	A-	3.625	0.9770205	1,500,000	1,474,643	1,553,500	- -
10925	TRC	912828WJ5	U.S. Treasury	MORETN	10/20/2022	5/15/2024	500			2.5	4.6315735	2,000,000	1,941,954	1,944,235	- -
10948	TRC	912828WJ5	U.S. Treasury	DA DAV	11/30/2022	5/15/2024	500			2.5	4.6796779	2,000,000	1,941,954	1,942,857	- -
10902	TRC	91282CER8	U.S. Treasury	GPAC	6/28/2022	5/31/2024	516	Aaa		2.5	3.0809126	2,000,000	1,941,094	1,984,173	- -
10846	MC1	06051GJY6	Bank of America Corp	CASTLE	7/27/2021	6/14/2024	530	A2	A-	0.523	0.5210523	1,000,000	976,331	1,000,028	6/14/2023
10777	MUN	179093KQ1	CLACKAMAS SCHOOL DISTRICT	PS	10/1/2020	6/15/2024	531	Aa1		0.613	0.6130311	500,000	471,055	500,000	- -
10807	MUN	179198JF4	CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	531	Aa1		0.83	0.480219	300,000	284,109	301,513	- -
10815	MUN	625517MG9	MULTNOMAH COUNTY OR SCHOOLS	R W B	12/30/2020	6/15/2024	531	Aa1	AA+	2	0.4052718	2,750,000	2,655,758	2,813,531	- -
10809	MUN	736688MD1	Portland Community College	PS	12/17/2020	6/15/2024	531	Aa1		0.572	0.5720012	1,000,000	944,740	1,000,000	- -
10776	MUN	568571CZ4	SILVER FALLS SD	PS	9/17/2020	6/15/2024	531	Aa1		0.55	0.5500254	1,900,000	1,790,788	1,900,000	- -
10779	MUN	906429EE1	UNION CTY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	531	Aa1		0.675	0.6750364	490,000	463,006	490,000	- -
10785	MUN	939307KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	531	Aa1		0.59	0.5840838	1,500,000	1,418,085	1,500,000	- -
10771	MC1	68583RCT7	OR ST COMMUNITY COLLEGE DIST	R W B	8/27/2020	6/30/2024	546	Aa1	AA+	5.66	0.6000375	90,000	91,215	96,730	- -
10853	MUN	68583RCY6	OR ST COMMUNITY COLLEGE DIST	PS	8/31/2021	6/30/2024	546		AA	0.583	0.5830334	1,000,000	940,640	1,000,000	- -
10782	MUN	584288ER1	MEDFORD OR REVENUE	R W B	10/14/2020	7/15/2024	561		AA-	2	0.6503538	815,000	783,541	831,697	- -
10842	FAC	3133EMT51	Federal Farm Credit Bank	R W B	7/19/2021	7/19/2024	565	Aaa	AA+	0.42	0.4283959	1,000,000	933,653	999,871	- -
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	568			0.55	0.55	249,000	233,518	249,000	- -
10828	MC1	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	568	Aaa	AA+	0.31	0.31	2,000,000	1,866,081	2,000,000	- -
10847	BCD	38149MXG3	GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	575			0.55	0.55	249,000	233,713	249,000	- -
10844	BCD	05580AB78	BMW	GPAC	7/30/2021	7/30/2024	576			0.55	0.55	249,000	233,688	249,000	- -
10858	MC1	91159HHX1	US Bank	PS	10/29/2021	7/30/2024	576	A2	A+	2.4	0.8420282	2,000,000	1,923,499	2,048,575	- -
10949	TRC	912828Y87	U.S. Treasury	GPAC	11/30/2022	7/31/2024	577	Aaa		1.75	4.6137515	2,000,000	1,913,750	1,913,767	- -
10805	MUN	68609TZR2	Oregon State Lottery	R W B	12/1/2020	8/1/2024	578	Aa1	AA+	0.638	0.4148774	505,000	475,821	506,769	- -
10811	MUN	68608USW7	Oregon State Lottery	R W B	12/17/2020	8/1/2024	578	Aa1	AA+	2.677	0.9386601	755,000	734,532	775,382	8/1/2023
10812	MUN	68608USD9	Oregon State Lottery	R W B	12/17/2020	8/1/2024	578	Aa1	AA+	2.677	0.9386585	500,000	494,030	513,498	8/1/2023
10784	MUN	732098PE2	POMONA CALI UNI SCH DIST TAXAB	PS	10/20/2020	8/1/2024	578	Aa3		0.77	0.6001765	1,200,000	1,128,720	1,203,186	- -
10786	MUN	835569GR9	SONOMA CCD	PS	10/21/2020	8/1/2024	578	Aa2	AA	2.061	0.600206	1,200,000	1,152,660	1,227,400	- -
10849	BCD	89235MLF6	TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	582			0.55	0.55	249,000	233,534	249,000	- -
10850	NCB	90348JR85	UBS BANK USA	GPAC	8/11/2021	8/12/2024	589			0.55	0.536214	249,000	233,240	249,000	- -
10954	FAC	3133ENG20	Federal Farm Credit Bank	CASTLE	11/30/2022	8/15/2024	592	Aaa	AA+	3.3	4.6146501	2,000,000	1,959,291	1,959,346	- -
10816	MC1	30231GBC5	XTO Energy Inc	GPAC	12/21/2020	8/16/2024	593	Aa1	AA	2.019	0.5432498	2,000,000	1,913,829	2,047,423	7/16/2024
10810	MUN	73474TAB6	MORROW PORT TRANS FAC	R W B	12/14/2020	9/1/2024	609	Aa2		3.221	0.4201896	1,750,000	1,710,048	1,830,969	- -
10775	FAC	3134GWF84	Federal Home Loan Mtg Corp	CASTLE	9/9/2020	9/9/2024	617	Aaa		0.48	0.48	1,000,000	930,941	1,000,000	3/9/2023
10830	MC1	22546QAP2	CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	617	Aa3		3.625	0.57179	2,950,000	2,751,915	3,100,342	- -

Position Control Summary

Position Control Summary FY23													July - June	
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Percent Unfilled
Assessor	Filled	33.26	31.00	32.00	31.00	31.00	33.26							
	Unfilled	2.00	4.26	3.26	4.26	4.26	2.00							9.47%
Clerk	Filled	9.48	9.48	10.48	10.48	10.48	10.48							
	Unfilled	1.00	1.00	-	-	-	-							3.18%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52							
	Unfilled	-	-	-	-	-	-							0.00%
DA	Filled	57.40	58.40	59.20	61.20	61.20	59.80							
	Unfilled	3.20	2.20	1.40	0.40	0.40	1.30							2.43%
Tax	Filled	5.50	5.50	6.50	6.50	6.50	6.50							
	Unfilled	1.00	1.00	-	-	-	-							5.13%
Veterans'	Filled	5.00	5.00	5.00	4.00	4.00	4.00							
	Unfilled	-	-	-	1.00	1.00	1.00							10.00%
Property Mngt	Filled	2.00	2.00	2.00	2.00	2.00	2.00							
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00							33.33%
Total General Fund	Filled	113.16	111.90	115.70	115.70	115.70	116.56	-	-	-	-	-	-	
	Unfilled	8.20	9.46	5.66	6.66	6.66	5.30	-	-	-	-	-	-	5.74%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60							
	Unfilled	-	-	-	-	-	-							0.00%
Community Justice	Filled	45.20	45.20	45.90	44.90	44.90	45.90							
	Unfilled	2.70	2.70	2.00	3.00	3.00	2.00							5.36%
Sheriff	Filled	218.25	232.25	230.25	230.25	231.75	229.75							
	Unfilled	44.75	30.75	32.75	32.75	31.25	33.25							13.02%
Houseless Effort	Filled	-	-	1.00	1.00	1.00	1.00							
	Unfilled	2.00	2.00	1.00	1.00	1.00	1.00							66.67%
Health Svcs	Filled	355.80	357.50	368.30	371.30	374.55	380.20							
	Unfilled	49.55	47.85	48.25	46.25	44.25	39.60							11.10%
CDD	Filled	59.80	58.80	59.80	58.80	59.80	57.80							
	Unfilled	12.20	13.20	12.20	13.20	12.20	14.20							17.87%
Road	Filled	55.00	55.00	58.00	57.00	58.00	58.00							
	Unfilled	6.00	6.00	3.00	4.00	3.00	3.00							6.83%
Adult P&P	Filled	35.55	35.55	35.85	34.85	34.85	34.85							
	Unfilled	5.30	5.30	5.00	6.00	6.00	6.00							13.71%
Solid Waste	Filled	27.00	26.00	28.00	26.00	27.00	28.00							
	Unfilled	3.00	4.00	2.00	4.00	3.00	2.00							10.00%
Victims Assistance	Filled	8.00	8.00	8.00	8.50	8.50	8.50							
	Unfilled	-	-	-	-	-	-							0.00%
GIS Dedicated	Filled	2.30	2.30	2.30	2.30	2.30	2.30							
	Unfilled	-	-	-	-	-	-							0.00%
Fair & Expo	Filled	9.75	9.75	9.75	10.75	10.75	10.75							
	Unfilled	3.75	3.75	3.75	2.75	2.75	2.75							24.07%
Natural Resource	Filled	1.00	-	-	-	2.00	2.00							
	Unfilled	1.00	2.00	2.00	2.00	-	-							58.33%
ISF - Facilities	Filled	20.75	21.75	20.75	21.75	21.75	19.75							
	Unfilled	4.25	3.25	4.25	3.25	3.25	5.25							15.67%
ISF - Admin	Filled	8.75	8.75	9.75	10.75	10.75	10.75							
	Unfilled	2.00	2.00	1.00	-	-	-							7.75%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00							
	Unfilled	-	-	-	-	-	-							0.00%
ISF - Finance	Filled	10.00	8.00	10.00	10.00	10.00	12.00							
	Unfilled	1.00	3.00	1.00	1.00	1.00	-							10.45%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00							
	Unfilled	-	-	-	-	-	-							0.00%
ISF - HR	Filled	9.00	9.00	9.00	9.00	9.00	9.00							
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00							10.00%
ISF - IT	Filled	16.70	16.70	16.70	16.70	16.70	15.70							
	Unfilled	-	-	-	-	-	1.00							1.00%
ISF - Risk	Filled	2.25	2.25	2.25	2.25	2.25	2.25							
	Unfilled	-	-	-	-	-	-							0.00%
911	Filled	52.00	51.00	49.57	50.57	51.57	52.10							
	Unfilled	8.00	9.00	10.43	9.43	8.43	7.91							14.78%
Total:														
	Filled	1,064.86	1,074.30	1,095.47	1,096.97	1,107.72	1,111.76	-	-	-	-	-	-	
	Unfilled	154.70	145.26	135.29	136.29	126.79	124.26	-	-	-	-	-	-	
	Total	1,219.56	1,219.56	1,230.76	1,233.26	1,234.51	1,236.01	A	-	-	-	-	-	
	% Unfilled	12.68%	11.91%	10.99%	11.05%	10.27%	10.05%							11.16%

A 1.5 increase in FTE. DA -.5, Health Services +1, Finance +1

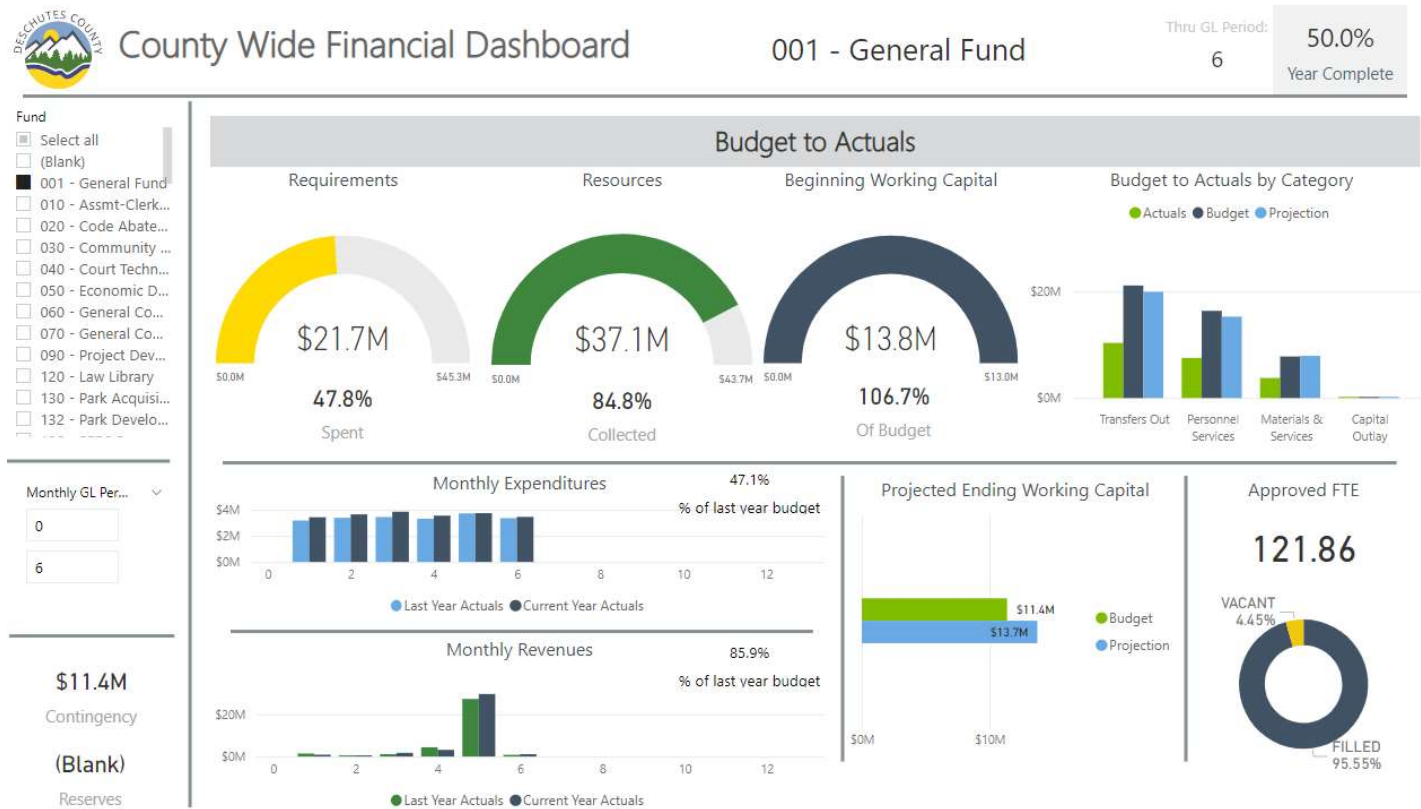
Budget to Actuals Report

General Fund

Revenue YTD in the General Fund is \$37.1M or 84.8% of budget. By comparison, last year revenue YTD was \$34.9M and 85.7% of budget.

Expenses YTD are \$21.7M and 47.8% of budget. By comparison, last year expenses YTD was \$20.4M and 47% of budget.

Beginning Fund Balance is \$13.8M or 106.7% of the budgeted \$12.9M beginning fund balance.



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County’s major funds with actual revenue and expense data compared to budget through December 31, 2022.



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	40,504,168	40,047,506	99%	43,472,708	36,950,002	85%	42,836,156	99%
030 - Juvenile	901,143	1,007,843	112%	1,010,203	289,806	29%	1,059,796	105%
160/170 - TRT	12,578,435	13,029,089	104%	13,631,282	8,482,698	62%	13,804,165	101%
200 - American Rescue Fund	19,000,000	14,281,402	75%	105,186	26,636,671	999%	29,118,051	999%
220 - Justice Court	550,832	494,676	90%	525,032	285,923	54%	525,490	100%
255 - Sheriff's Office	44,947,745	45,776,980	102%	48,790,055	44,876,367	92%	48,860,711	100%
274 - Health Services	48,727,400	48,848,440	100%	57,392,813	32,450,504	57%	60,655,445	106%
295 - CDD	9,580,316	10,542,434	110%	11,675,519	4,639,440	40%	9,869,117	85%
325 - Road	22,629,649	24,768,506	109%	24,889,063	13,456,274	54%	25,546,482	103%
355 - Adult P&P	5,840,250	6,178,356	106%	6,134,018	3,147,360	51%	6,138,805	100%
465 - Road CIP	2,471,190	1,124,832	46%	1,943,063	143,877	7%	1,122,350	58%
610 - Solid Waste	13,350,600	13,930,834	104%	14,503,499	6,624,142	46%	14,579,571	101%
615 - Fair & Expo	1,395,724	1,779,723	128%	1,408,534	847,785	60%	1,693,090	120%
616 - Annual County Fair	1,560,500	1,922,671	123%	1,849,380	2,362,835	128%	2,379,267	129%
617 - Fair & Expo Capital Reserve	8,544	8,012	94%	7,414	69,897	943%	88,605	999%
618 - RV Park	517,524	584,713	113%	642,252	281,383	44%	507,541	79%
619 - RV Park Reserve	7,546	6,354	84%	6,298	8,382	133%	18,950	301%
670 - Risk Management	3,146,973	4,409,440	140%	3,311,477	1,778,749	54%	3,386,241	102%
675 - Health Benefits	23,027,177	25,070,639	109%	23,658,700	11,927,309	50%	23,895,674	101%
705 - 911	12,019,306	12,896,533	107%	13,744,678	10,577,828	77%	13,905,001	101%
999 - Other	50,071,869	34,055,652	68%	57,508,737	40,794,427	71%	59,326,870	103%
TOTAL RESOURCES	312,836,891	300,764,634	96%	326,209,912	246,631,658	76%	359,317,379	110%

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	21,298,809	19,383,248	91%	24,206,083	11,324,482	47%	23,241,795	96%
030 - Juvenile	7,496,355	6,674,328	89%	7,928,538	3,509,673	44%	7,430,974	94%
160/170 - TRT	4,010,388	3,826,539	95%	13,113,218	8,661,152	66%	13,138,565	100%
200 - American Rescue Fund	38,000,000	14,187,441	37%	23,129,361	9,075,368	39%	23,129,361	100%
220 - Justice Court	736,142	690,802	94%	731,183	364,996	50%	732,845	100%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

255 - Sheriff's Office	54,162,360	51,382,461	95%	59,628,533	27,823,315	47%	58,911,942	99%
274 - Health Services	58,872,642	51,718,597	88%	70,874,665	31,054,228	44%	65,955,189	93%
295 - CDD	9,978,889	8,963,943	90%	11,233,304	4,558,603	41%	9,577,938	85%
325 - Road	15,024,128	13,771,124	92%	16,188,996	6,349,502	39%	15,870,257	98%
355 - Adult P&P	7,079,915	6,392,578	90%	7,575,910	3,161,005	42%	6,833,821	90%
465 - Road CIP	29,722,691	8,106,117	27%	28,387,166	12,794,787	45%	27,516,480	97%
610 - Solid Waste	9,709,991	8,792,122	91%	11,754,672	4,774,142	41%	11,754,672	100%
615 - Fair & Expo	2,504,877	2,626,480	105%	2,768,054	1,380,001	50%	2,652,839	96%
616 - Annual County Fair	1,468,131	1,352,783	92%	1,852,030	1,829,156	99%	1,915,759	103%
617 - Fair & Expo Capital Reserve	568,000	7,670	1%	870,000	423	0%	870,000	100%
618 - RV Park	552,188	466,135	84%	594,181	323,969	55%	540,563	91%
619 - RV Park Reserve	100,000	885	1%	100,000	4,837	5%	100,000	100%
670 - Risk Management	6,427,292	4,982,451	78%	5,887,806	1,652,807	28%	5,836,497	99%
675 - Health Benefits	29,424,393	29,294,027	100%	26,769,217	10,810,502	40%	26,769,217	100%
705 - 911	14,563,007	10,896,900	75%	17,769,397	6,151,601	35%	16,693,714	94%
999 - Other	86,872,890	41,149,853	47%	106,860,564	24,828,889	23%	106,751,207	100%
TOTAL REQUIREMENTS	398,573,088	284,666,484	71%	438,222,878	170,433,436	39%	426,223,635	97%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD December 31, 2022 (unaudited)

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50.0%
Year Complete

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	(21,952,604)	(21,807,006)	99%	(20,867,706)	(10,214,900)	49%	(19,694,862)	94%
030 - Juvenile	6,223,387	6,223,387	100%	6,452,997	3,226,494	50%	6,452,997	100%
160/170 - TRT	(6,024,574)	(5,916,413)	98%	(6,031,446)	(3,015,702)	50%	(6,046,768)	100%
220 - Justice Court	240,956	196,126	81%	263,217	131,604	50%	263,217	100%
255 - Sheriff's Office	3,500,737	3,501,246	100%	3,448,587	1,795,799	52%	3,448,587	100%
274 - Health Services	6,122,830	6,122,830	100%	8,258,652	3,760,866	46%	5,847,710	71%
295 - CDD	(270,622)	(1,159,207)	428%	(911,585)	(402,158)	44%	(1,066,835)	117%
325 - Road	(11,757,547)	(11,757,547)	100%	(12,330,136)	(7,440,775)	60%	(12,330,136)	100%
355 - Adult P&P	471,072	471,071	100%	467,092	233,538	50%	467,092	100%
465 - Road CIP	12,193,917	10,672,113	88%	14,230,313	4,889,361	34%	14,230,313	100%
610 - Solid Waste	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,966,978)	75%	(5,299,665)	100%
615 - Fair & Expo	962,736	918,804	95%	704,127	352,062	50%	714,851	102%
616 - Annual County Fair	(75,000)	(75,000)	100%	(156,706)	(78,348)	50%	(156,706)	100%
617 - Fair & Expo Capital Reserve	798,901	779,502	98%	1,149,827	574,902	50%	1,154,425	100%
618 - RV Park	47,958	47,958	100%	(81,566)	39,214	-48%	(81,566)	100%
619 - RV Park Reserve	132,042	132,042	100%	261,750	130,782	50%	261,566	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(1,746)	50%	(3,500)	100%
705 - 911	-	-	0%	-	-	-	-	-
999 - Other	15,418,726	17,682,916	115%	10,445,493	9,985,986	96%	11,839,280	113%
TOTAL TRANSFERS	91	-	0	(255)	-	0	-	0%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	10,723,375	13,847,827	129%	11,374,637	29,258,448	13,747,327	121%
030 - Juvenile	596,681	1,522,125	255%	634,663	1,528,752	1,603,945	253%
160/170 - TRT	8,433,816	9,475,532	112%	4,000,000	6,281,376	4,094,364	102%
200 - American Rescue Fund	-	108,098	999%	-	17,669,401	6,096,788	999%
220 - Justice Court	55,646	-	0%	57,066	52,532	55,862	98%
255 - Sheriff's Office	12,160,633	15,162,285	125%	7,024,650	34,011,136	8,559,641	122%
274 - Health Services	6,011,534	13,942,649	232%	6,005,519	19,099,791	14,490,614	241%
295 - CDD	763,172	2,168,956	284%	1,627,134	1,847,636	1,393,300	86%
325 - Road	2,231,806	7,806,356	350%	2,262,898	7,472,354	5,152,445	228%
355 - Adult P&P	1,971,182	3,238,905	164%	2,125,200	3,458,797	3,010,980	142%
465 - Road CIP	5,316,460	27,223,832	512%	12,334,484	19,462,283	15,060,015	122%
610 - Solid Waste	583,520	3,066,662	526%	556,359	949,684	591,896	106%
615 - Fair & Expo	604,256	995,519	165%	315,960	815,365	750,622	238%
616 - Annual County Fair	17,369	385,854	999%	225,358	841,185	692,656	307%
617 - Fair & Expo Capital Reserve	1,341,108	1,809,440	135%	1,587,183	2,453,816	2,182,470	138%
618 - RV Park	13,294	166,536	999%	82,920	163,164	51,948	63%
619 - RV Park Reserve	824,054	1,191,937	145%	1,340,766	1,326,263	1,372,453	102%
670 - Risk Management	5,045,296	8,944,938	177%	5,107,351	9,069,134	6,491,182	127%
675 - Health Benefits	8,375,402	11,304,191	135%	8,815,139	12,420,998	8,430,648	96%
705 - 911	9,307,082	12,708,705	137%	8,926,080	17,134,932	9,919,992	111%
999 - Other	55,322,038	95,096,396	172%	56,813,544	122,899,946	63,361,081	112%
TOTAL FUND BALANCE	129,697,724	230,166,744	177%	131,216,911	308,216,991	167,110,229	127%



Budget to Actuals Report

General Fund - Fund 001

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	32,410,716	32,791,880	101%	34,467,173	32,364,664	94%	34,378,087	100%	(89,086) A
Property Taxes - Prior	460,000	337,612	73%	301,000	213,188	71%	301,000	100%	-
Other General Revenues	2,689,926	2,880,344	107%	3,591,874	2,804,428	78%	3,744,408	104%	152,534 B
Assessor	987,411	886,514	90%	964,246	209,437	22%	964,246	100%	-
Clerk	2,741,215	2,225,591	81%	2,298,566	649,854	28%	1,598,566	70%	(700,000) C
BOPTA	14,588	13,216	91%	14,588	3,072	21%	14,588	100%	-
District Attorney	448,201	258,776	58%	1,183,942	562,558	48%	1,183,942	100%	- D
Tax Office	341,004	321,554	94%	221,483	62,238	28%	221,483	100%	-
Veterans	259,107	182,018	70%	214,836	45,505	21%	214,836	100%	- E
Property Management	152,000	150,000	99%	215,000	35,058	16%	215,000	100%	- F
TOTAL RESOURCES	40,504,168	40,047,506	99%	43,472,708	36,950,002	85%	42,836,156	99%	(636,552)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,454,784	5,157,534	95%	5,910,478	2,665,143	45%	5,443,924	92%
Clerk	2,080,739	1,735,214	83%	2,432,710	1,072,398	44%	2,362,964	97%	69,746 H
BOPTA	82,911	77,147	93%	87,177	42,063	48%	95,578	110%	(8,401)
District Attorney	9,715,707	8,677,696	89%	10,979,839	4,957,278	45%	10,617,050	97%	362,789 I
Medical Examiner	242,652	241,582	100%	438,702	105,052	24%	438,702	100%	-
Tax Office	932,570	886,019	95%	905,262	458,781	51%	884,605	98%	20,657 H
Veterans	795,189	762,328	96%	813,100	354,286	44%	808,721	99%	4,379 H
Property Management	380,061	360,274	95%	508,359	181,316	36%	459,795	90%	48,564 H
Non-Departmental	1,614,196	1,485,453	92%	2,130,456	1,488,164	70%	2,130,456	100%	- J
TOTAL REQUIREMENTS	21,298,809	19,383,248	91%	24,206,083	11,324,482	47%	23,241,795	96%	964,288

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,000	100%	260,000	130,218	50%	260,439	100%
Transfers Out	(22,212,604)	(22,067,006)	99%	(21,127,706)	(10,345,118)	49%	(19,955,301)	94%	1,172,405
TOTAL TRANSFERS	(21,952,604)	(21,807,006)	99%	(20,867,706)	(10,214,900)	49%	(19,694,862)	94%	1,172,844

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,470,620	14,990,575	111%	12,975,718	13,847,828	107%	13,847,828	107%
Resources over Requirements	19,205,359	20,664,258		19,266,625	25,625,520		19,594,361		327,736
Net Transfers - In (Out)	(21,952,604)	(21,807,006)		(20,867,706)	(10,214,900)		(19,694,862)		1,172,844
TOTAL FUND BALANCE	\$ 10,723,375	\$ 13,847,828	129%	\$ 11,374,637	\$ 29,258,448	257%	\$ 13,747,327	121%	\$2,372,690

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



Budget to Actuals Report

Juvenile - Fund 030

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	432,044	500,765	116%	525,049	97,007	18%	525,049	100%	-
ODE Juvenile Crime Prev	100,517	117,184	117%	123,000	26,360	21%	123,000	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Leases	88,000	89,154	101%	86,000	45,114	52%	90,228	105%	4,228 A
Inmate/Prisoner Housing	80,000	92,400	116%	55,000	71,400	130%	90,000	164%	35,000 B
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	49,339	12,655	26%	49,339	100%	-
Miscellaneous	7,500	29,113	388%	42,500	9,903	23%	37,000	87%	(5,500)
OJD Court Fac/Sec SB 1065	20,000	10,291	51%	15,000	7,065	47%	15,000	100%	-
Food Subsidy	12,000	11,380	95%	10,000	6,291	63%	10,000	100%	-
Contract Payments	8,000	9,947	124%	8,000	2,327	29%	5,000	63%	(3,000) C
Interest on Investments	14,243	7,647	54%	6,815	11,683	171%	25,680	377%	18,865 D
TOTAL RESOURCES	901,143	1,007,843	112%	1,010,203	289,806	29%	1,059,796	105%	49,593

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,082,895	5,411,118	89%	6,332,160	2,857,540	45%	5,867,033	93%
Materials and Services	1,363,409	1,249,983	92%	1,527,992	644,533	42%	1,495,555	98%	32,437 F
Capital Outlay	50,051	13,226	26%	68,386	7,600	11%	68,386	100%	-
TOTAL REQUIREMENTS	7,496,355	6,674,328	89%	7,928,538	3,509,673	44%	7,430,974	94%	497,564

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,304,397	6,304,397	100%	6,529,064	3,264,522	50%	6,529,064	100%
Transfers Out-Veh Reserve	(81,010)	(81,010)	100%	(76,067)	(38,028)	50%	(76,067)	100%	-
TOTAL TRANSFERS	6,223,387	6,223,387	100%	6,452,997	3,226,494	50%	6,452,997	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	968,506	965,223	100%	1,100,001	1,522,125	138%	1,522,125	138%
Resources over Requirements	(6,595,212)	(5,666,485)		(6,918,335)	(3,219,867)		(6,371,178)		547,157
Net Transfers - In (Out)	6,223,387	6,223,387		6,452,997	3,226,494		6,452,997		-
TOTAL FUND BALANCE	\$ 596,681	\$ 1,522,125	255%	\$ 634,663	\$ 1,528,752	241%	\$ 1,603,945	253%	\$969,282

- A** New lease payment for JBarJ
- B** Savings based on current expense trends for materials and services.
- C** Out of county utilization for last two months is higher than anticipated based on original projection. Can shift daily based on intake activity.
- D** Investment Income projected to come in higher than budget
- E** Projected Personnel savings based on FY22/FY23 average vacancy rate of 6.3%
- F** Savings based on current expense trends for materials and services.



Budget to Actuals Report

TRT - Fund 160/170

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,519,987	12,977,205	104%	13,580,874	8,436,673	62%	13,702,624	101%	121,750
Interest on Investments	58,448	51,884	89%	50,408	45,863	91%	101,380	201%	50,972
Miscellaneous	-	-		-	161		161		161
TOTAL RESOURCES	12,578,435	13,029,089	104%	13,631,282	8,482,698	62%	13,804,165	101%	172,883

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Grants & Contributions	-	-		5,600,000	4,600,000	82%	5,600,000	100%
COVA	3,660,659	3,512,891	96%	3,675,886	2,155,546	59%	3,701,233	101%	(25,347)
Interfund Charges	239,526	239,526	100%	3,574,573	1,787,287	50%	3,574,573	100%	-
Administrative	15,203	9,365	62%	215,508	92,069	43%	215,508	100%	-
Software	95,000	64,758	68%	47,251	26,250	56%	47,251	100%	-
TOTAL REQUIREMENTS	4,010,388	3,826,539	95%	13,113,218	8,661,152	66%	13,138,565	100%	(25,347)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(9,996)	50%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(37,500)	50%	(75,000)	100%	-
Transfer Out - Justice Court	(240,956)	(196,126)	81%	(263,217)	(131,604)	50%	(263,217)	100%	-
Transfer Out - Health	(444,417)	(444,417)	100%	(418,417)	(209,208)	50%	(418,417)	100%	-
Transfer Out - F&E Reserve	(498,901)	(479,502)	96%	(501,683)	(250,836)	50%	(506,281)	101%	(4,598)
Transfer Out - F&E	(1,093,513)	(1,049,581)	96%	(1,101,342)	(550,668)	50%	(1,112,066)	101%	(10,724)
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(1,825,890)	50%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,024,574)	(5,916,413)	98%	(6,031,446)	(3,015,702)	50%	(6,046,768)	100%	(15,322)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,890,343	6,189,395	105%	9,513,382	9,475,532	100%	9,475,532	100%
Resources over Requirements	8,568,047	9,202,550		518,064	(178,454)		665,600		147,536
Net Transfers - In (Out)	(6,024,574)	(5,916,413)		(6,031,446)	(3,015,702)		(6,046,768)		(15,322)
TOTAL FUND BALANCE	\$ 8,433,816	\$ 9,475,532	112%	\$ 4,000,000	\$ 6,281,376	157%	\$ 4,094,364	102%	\$94,364

- A** Room Tax collections up 5.6% over last year versus 5% budget assumption
- B** Investment Income projected to come in higher than budget
- C** Includes contributions of \$4M to Sunriver Service District, \$600K to Deschutes Trail Coalition and \$1M to Mt. Bachelor
- D** Payments to COVA based on a percent of TRT collections
- E** Includes ~\$3.5M for Interfund Payments to the General County Reserve Fund
- F** The balance of the 1% F&E TRT is transferred to F&E reserves
- G** Transfer projected to be higher based on increased Room Taxes



Budget to Actuals Report

ARPA – Fund 200

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Interest on Investments	-	93,961		105,186	145,823	139%	316,130	301%	210,944	A
Local Assistance & Tribal Consistency	-	-		-	2,311,073		4,622,145		4,622,145	B
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	14,187,441	75%	-	24,179,776		24,179,776		24,179,776	C
TOTAL RESOURCES	19,000,000	14,281,402	75%	105,186	26,636,671	999%	29,118,051	999%	29,012,865	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Services to Disproportionately Impacted Communities	20,650,098	5,242,251	25%	15,394,824	7,289,916	47%	15,394,824	100%	-
Administrative	5,281,005	143,079	3%	4,317,328	90,012	2%	4,317,328	100%	-	E
Infrastructure	2,050,000	527,275	26%	1,634,710	462,857	28%	1,634,710	100%	-	F
Negative Economic Impacts	6,285,840	5,488,685	87%	899,577	438,494	49%	899,577	100%	-	G
Public Health	3,733,057	2,786,152	75%	882,922	794,089	90%	882,922	100%	-	H
TOTAL REQUIREMENTS	38,000,000	14,187,441	37%	23,129,361	9,075,368	39%	23,129,361	100%	-	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	19,000,000	14,137	0%	23,024,175	108,098	0%	108,098	0%
Resources over Requirements	(19,000,000)	93,961		(23,024,175)	17,561,303		5,988,690		29,012,865
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	-	\$ 108,098	999%	-	\$ 17,669,401	999%	\$ 6,096,788	999%	\$ 6,096,788

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



Budget to Actuals Report

Justice Court - Fund 220

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	550,000	494,265	90%	525,000	285,674	54%	525,000	100%	-
Interest on Investments	95	45	48%	32	249	779%	490	999%	458 A
Miscellaneous	737	365	50%	-	-	-	-	-	-
TOTAL RESOURCES	550,832	494,676	90%	525,032	285,923	54%	525,490	100%	458

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	577,209	541,792	94%	569,648	286,488	50%	571,310	100%
Materials and Services	158,933	149,011	94%	161,535	78,507	49%	161,535	100%	- B
TOTAL REQUIREMENTS	736,142	690,802	94%	731,183	364,996	50%	732,845	100%	(1,662)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	240,956	196,126	81%	263,217	131,604	50%	263,217	100%
TOTAL TRANSFERS	240,956	196,126	81%	263,217	131,604	50%	263,217	100%	-

Resources over Requirements	(185,310)	(196,126)		(206,151)	(79,072)		(207,355)		(1,204)
Net Transfers - In (Out)	240,956	196,126		263,217	131,604		263,217		-
TOTAL □	\$ 55,646	-	0%	\$ 57,066	\$ 52,532	92%	\$ 55,862	98%	(\$1,204)

- A** Investment Income projected to come in higher than budget
- B** One time yearly software maintenance fee paid in July for entire fiscal year



Budget to Actuals Report

Sheriff's Office - Fund 255

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	28,448,529	28,828,746	101%	30,282,049	28,505,060	94%	30,239,651	100%	(42,398) A
LED #2 Property Tax Current	11,813,562	11,962,302	101%	13,400,541	12,546,330	94%	13,313,046	99%	(87,495) B
Sheriff's Office Revenues	3,993,964	4,407,029	110%	4,520,630	3,385,841	75%	4,545,024	101%	24,394 C
LED #1 Property Tax Prior	330,000	288,862	88%	330,000	178,074	54%	330,000	100%	-
LED #2 Property Tax Prior	145,000	118,145	81%	145,000	73,505	51%	145,000	100%	-
LED #1 Interest	147,416	96,152	65%	89,119	103,671	116%	240,230	270%	151,111 C
Revenue Not Assigned	-	-	-	-	-	-	-	-	-
LED #2 Interest	69,274	24,356	35%	22,716	19,594	86%	47,760	210%	25,044 D
Revenues Not Assigned	-	-	-	-	3,538	-	-	-	-
CG DNE - Error	-	-	-	-	60,754	-	-	-	-
LED #2 Foreclosed Properties	-	15,070	-	-	-	-	-	-	-
LED #1 Foreclosed Properties	-	36,317	-	-	-	-	-	-	-
TOTAL RESOURCES	44,947,745	45,776,980	102%	48,790,055	44,876,367	92%	48,860,711	100%	70,656

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	-	-	-	808,610	381,564	47%	738,946	91%
Concealed Handgun Licenses	-	-	-	335,044	138,600	41%	283,511	85%	51,533
Rickard Ranch	-	-	-	264,871	93,052	35%	264,871	100%	-
Sheriff's Services	4,002,499	4,208,992	105%	5,863,885	2,514,214	43%	5,058,102	86%	805,783
Civil/Special Units	1,154,204	1,112,473	96%	1,168,300	629,828	54%	1,143,065	98%	25,235
Automotive/Communications	3,576,342	3,738,777	105%	4,005,888	1,691,833	42%	3,921,934	98%	83,954
Detective	3,029,130	3,013,632	99%	3,383,825	1,916,260	57%	3,987,261	118%	(603,436)
Patrol	14,015,461	13,440,565	96%	14,640,315	7,301,542	50%	14,921,742	102%	(281,427)
Records	1,025,023	735,218	72%	944,493	330,102	35%	694,703	74%	249,790
Adult Jail	21,033,697	18,807,184	89%	22,182,320	9,898,802	45%	21,158,994	95%	1,023,326
Court Security	444,617	431,758	97%	424,769	258,689	61%	523,844	123%	(99,075)
Emergency Services	789,912	543,303	69%	829,997	270,283	33%	624,718	75%	205,279
Special Services	1,775,588	2,053,196	116%	2,047,792	1,151,625	56%	2,498,847	122%	(451,055)
Training	1,626,207	1,786,439	110%	1,907,588	803,837	42%	2,001,434	105%	(93,846)
Other Law Enforcement	1,389,684	1,510,925	109%	820,836	443,083	54%	1,089,970	133%	(269,134)
Non - Departmental	299,998	-	0%	-	-	0%	-	100%	-
TOTAL REQUIREMENTS	54,162,360	51,382,461	95%	59,628,533	27,823,315	47%	58,911,942	99%	716,591

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	1,825,890	50%	3,651,787	100%
Transfer In - General Fund	121,950	121,950	100%	70,000	34,998	50%	70,000	100%	-
Transfers Out - Debt Service	(273,000)	(272,491)	100%	(273,200)	(65,089)	24%	(273,200)	100%	-
TOTAL TRANSFERS	3,500,737	3,501,246	100%	3,448,587	1,795,799	52%	3,448,587	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	17,874,511	17,266,520	97%	14,414,541	15,162,285	105%	15,162,285	105%
Resources over Requirements	(9,214,615)	(5,605,481)	-	(10,838,478)	17,053,052	-	(10,051,231)	-	787,247
Net Transfers - In (Out)	3,500,737	3,501,246	-	3,448,587	1,795,799	-	3,448,587	-	-
TOTAL FUND BALANCE	\$ 12,160,633	\$ 15,162,285	125%	\$ 7,024,650	\$ 34,011,136	484%	\$ 8,559,641	122%	\$ 1,534,991

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

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



Budget to Actuals Report

Health Services - Fund 274

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,641,302	16,634,837	94%	21,828,364	13,299,191	61%	23,765,646	109%	1,937,282
OHP Capitation	8,947,837	11,776,144	132%	12,882,624	6,538,753	51%	12,115,681	94%	(766,943)
State Miscellaneous	4,129,465	3,518,729	85%	8,901,719	5,013,195	56%	8,706,496	98%	(195,223)
OHP Fee for Service	3,627,151	4,032,343	111%	3,232,620	2,008,361	62%	4,889,911	151%	1,657,291
Federal Grants	4,303,483	4,090,251	95%	2,615,634	743,987	28%	2,593,235	99%	(22,399)
Local Grants	1,936,838	3,350,227	173%	2,332,031	1,627,137	70%	2,497,934	107%	165,903
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	856,648	69%	1,258,100	102%	19,601
Other	884,036	866,362	98%	1,021,722	450,148	44%	1,037,916	102%	16,194
State - Medicaid/Medicare	843,050	777,348	92%	807,530	565,492	70%	1,129,380	140%	321,850
Patient Fees	468,415	538,392	115%	615,644	324,167	53%	632,387	103%	16,743
Medicaid	1,014,100	750,524	74%	430,863	320,097	74%	640,195	149%	209,332
State - Medicare	172,200	194,470	113%	337,614	108,988	32%	214,044	63%	(123,570)
Vital Records	280,000	342,960	122%	300,000	127,770	43%	293,830	98%	(6,170)
Liquor Revenue	157,000	199,100	127%	177,574	44,101	25%	177,574	100%	-
Divorce Filing Fees	173,030	178,331	103%	173,030	63,178	37%	63,178	37%	(109,852)
Revenue Not Assigned	-	-	-	147,595	-	0%	-	0%	(147,595)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	127,000	100%	127,000	100%	-
State Shared- Family Planning	152,634	118,228	77%	125,000	82,919	66%	165,838	133%	40,838
Interest on Investments	156,549	101,438	65%	97,750	149,372	153%	347,100	355%	249,350
CCBHC Grant	2,627,291	38,587	1%	-	-	-	-	-	-
TOTAL RESOURCES	48,727,400	48,848,440	100%	57,392,813	32,450,504	57%	60,655,445	106%	3,262,632

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Expenditures	-	-	-	30,955	-	0%	27,860	90%	3,095
Administration Allocation	-	-	999%	-	-	0%	-	0%	-
Personnel Services	43,994,358	39,393,426	90%	50,850,720	24,163,934	48%	45,860,541	90%	4,990,179
Materials and Services	14,721,284	12,243,043	83%	19,612,347	6,769,994	35%	19,692,145	100%	(79,798)
Capital Outlay	157,000	82,128	52%	380,643	120,300	32%	374,643	98%	6,000
TOTAL REQUIREMENTS	58,872,642	51,718,597	88%	70,874,665	31,054,228	44%	65,955,189	93%	4,919,476

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	5,909,168	5,909,168	100%	6,608,245	3,304,068	50%	5,435,840	82%	(1,172,405)
Transfers In- OHP Mental Health	-	-	-	1,473,586	368,382	25%	485,800	33%	(987,786)
Transfers In - TRT	444,417	444,417	100%	418,417	209,208	50%	418,417	100%	-
Transfers Out	(230,755)	(230,755)	100%	(241,596)	(120,792)	50%	(492,347)	204%	(250,751)
TOTAL TRANSFERS	6,122,830	6,122,830	100%	8,258,652	3,760,866	46%	5,847,710	71%	(2,410,942)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	10,033,946	10,689,975	107%	11,228,719	13,942,649	124%	13,942,649	124%	2,713,929
Resources over Requirements	(10,145,242)	(2,870,157)	-	(13,481,852)	1,396,276	-	(5,299,744)	-	8,182,108
Net Transfers - In (Out)	6,122,830	6,122,830	100%	8,258,652	3,760,866	46%	5,847,710	71%	(2,410,942)
TOTAL FUND BALANCE	\$ 6,011,534	\$ 13,942,649	232%	\$ 6,005,519	\$ 19,099,791	318%	\$ 14,490,614	241%	\$ 8,485,095



Budget to Actuals Report

Health Services - Admin - Fund 274

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Federal Grants	1,438,843	1,183,981	82%	454,405	40,977	9%	683,977	151%	229,572 A
State Grant	769,319	493,270	64%	379,180	258,597	68%	420,583	111%	41,403
OHP Capitation	-	436,443		367,074	202,157	55%	367,074	100%	-
Revenue Not Assigned	-	-		147,595	-	0%	-	0%	(147,595)
Interest on Investments	156,549	101,438	65%	97,750	149,372	153%	347,100	355%	249,350
Other	9,200	12,146	132%	12,900	7,301	57%	11,100	86%	(1,800)
CCBHC Grant	486,804	6,938	1%	-	-		-		-
Patient Fees	-	1,124		-	-		-		-
TOTAL RESOURCES	2,860,715	2,235,340	78%	1,458,904	658,404	45%	1,829,834	125%	370,930

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Expenditures	-	-		3,095	-	0%	-	0%	3,095
Personnel Services	6,904,224	5,832,219	84%	6,738,820	2,956,514	44%	5,967,281	89%	771,539 B
Materials and Services	6,580,649	6,134,705	93%	6,971,663	3,303,354	47%	6,707,260	96%	264,403
Administration Allocation	(10,188,902)	(10,188,901)	100%	(11,192,921)	(2,735,859)	24%	(11,192,921)	100%	-
TOTAL REQUIREMENTS	3,295,971	1,778,023	54%	2,520,656	3,524,009	140%	1,481,620	59%	1,039,037

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- OHP Mental Health	-	-		80,771	20,190	25%	-	0%	(80,771) C
Transfers Out	(219,794)	(219,794)	100%	(230,635)	(115,314)	50%	(230,635)	100%	-
TOTAL TRANSFERS	(219,794)	(219,794)	100%	(149,864)	(95,124)	63%	(230,635)	154%	(80,771)

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,552,000	3,769,942	106%	3,884,332	4,007,465	103%	4,007,465	103%	123,133
Resources over Requirements	(435,256)	457,317		(1,061,752)	(2,865,605)		348,214		1,409,967
Net Transfers - In (Out)	(219,794)	(219,794)		(149,864)	(95,124)		(230,635)		(80,771)
TOTAL FUND BALANCE	\$ 2,896,950	\$ 4,007,465	138%	\$ 2,672,716	\$ 1,046,736	39%	\$ 4,125,045	154%	\$ 1,452,329

- A** Projection includes unbudgeted FEMA carryforward from FY22 for vaccine clinics and outreach
- B** Personnel projections based on year to date vacancy savings and assume 3% moving forward
- C** Transfers In from OHP Mental Health Reserves will occur at end of year. No funds are currently projected to be transferred to Admin Services



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
State Grant	11,907,014	12,160,202	102%	15,718,843	10,051,141	64%	16,835,345	107%	1,116,502	A
OHP Capitation	8,947,837	11,339,701	127%	12,515,550	6,336,596	51%	11,748,607	94%	(766,943)	B
State Miscellaneous	1,934,643	1,712,171	89%	8,027,373	4,804,441	60%	7,782,663	97%	(244,710)	C
OHP Fee for Service	3,627,151	4,009,351	111%	3,214,360	1,992,554	62%	4,857,532	151%	1,643,172	B
Federal Grants	2,725,623	2,781,433	102%	2,017,169	667,836	33%	1,759,984	87%	(257,185)	
Local Grants	1,093,055	1,378,335	126%	1,475,139	814,911	55%	1,537,053	104%	61,914	
Other	682,180	668,038	98%	719,670	362,482	50%	721,543	100%	1,873	
Patient Fees	372,115	431,526	116%	519,344	250,735	48%	487,397	94%	(31,947)	
Medicaid	1,014,100	750,524	74%	430,863	320,097	74%	640,195	149%	209,332	
State - Medicare	172,200	194,470	113%	337,614	108,988	32%	214,044	63%	(123,570)	
Liquor Revenue	157,000	199,100	127%	177,574	44,101	25%	177,574	100%	-	
Divorce Filing Fees	173,030	178,331	103%	173,030	63,178	37%	63,178	37%	(109,852)	D
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	127,000	100%	127,000	100%	-	
CCBHC Grant	2,140,487	31,649	1%	-	-		-		-	
TOTAL RESOURCES	35,073,435	35,961,830	103%	45,453,529	25,944,060	57%	46,952,115	103%	1,498,586	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Administration Allocation	7,523,855	7,523,855	100%	8,265,132	2,021,250	24%	8,265,132	100%	-
Personnel Services	26,606,065	24,513,386	92%	32,563,031	16,163,937	50%	29,516,982	91%	3,046,049	E
Materials and Services	4,882,963	3,690,305	76%	10,292,612	2,652,017	26%	9,929,357	96%	363,254	
Capital Outlay	80,000	54,752	68%	225,443	109,100	48%	219,443	97%	6,000	
TOTAL REQUIREMENTS	39,092,883	35,782,298	92%	51,346,218	20,946,303	41%	47,930,914	93%	3,415,304	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Transfers In- General Fund	2,278,087	2,278,087	100%	2,231,439	1,115,694	50%	1,227,695	55%	(1,003,744)
Transfers In- OHP Mental Health	-	-		1,392,815	348,192	25%	485,800	35%	(907,015)	G
Transfers Out	(10,961)	(10,961)	100%	(10,961)	(5,478)	50%	(152,961)	999%	(142,000)	H
TOTAL TRANSFERS	2,267,126	2,267,126	100%	3,613,293	1,458,408	40%	1,560,534	43%	(2,052,759)	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,612,014	3,870,664	107%	4,788,795	6,317,144	132%	6,317,144	132%
Resources over Requirements	(4,019,448)	179,532		(5,892,689)	4,997,756		(978,799)		4,913,890
Net Transfers - In (Out)	2,267,126	2,267,126		3,613,293	1,458,408		1,560,534		(2,052,759)
TOTAL FUND BALANCE	\$ 1,859,692	\$ 6,317,322	340%	\$ 2,509,399	\$ 12,773,308	509%	\$ 6,898,878	275%	\$4,389,479

- A** Increase of \$715K related to new funds for Aid & Assist (\$431K), a cost of living adjustment (\$358K), and carryforward revenue from FY22 (\$455k)
- B** A new System of Care wraparound payment was budgeted as part of OHP Capitation, but is coming in as OHP Fee for Service.
- C** Vacancies in I/DD are estimated to result in lower State Miscellaneous revenue than budgeted
- D** Mediation Program will no longer be managed within Health Services, so funds are transferred out of Health Services
- E** Personnel projections based on year to date vacancy savings and assume 10% moving forward.
- F** Estimating Behavioral Health will return approximately \$1M return of County General Funds in FY23.
- G** Transfers In from OHP Mental Health Reserves will occur at end of year. Fewer funds are currently projected to be transferred to Behavioral Health than budgeted.
- H** Transfers Out are increased to cover the additional construction costs proportional to Health Services' use of the 244 and 236 Kingwood buildings in North County



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,964,969	3,981,365	80%	5,730,341	2,989,454	52%	6,509,718	114%	779,377
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	856,648	69%	1,258,100	102%	19,601
State Miscellaneous	2,194,822	1,806,557	82%	874,346	208,754	24%	923,833	106%	49,487
Local Grants	843,783	1,971,892	234%	856,892	812,226	95%	960,881	112%	103,989
State - Medicaid/Medicare	843,050	777,348	92%	807,530	565,492	70%	1,129,380	140%	321,850
Vital Records	280,000	342,960	122%	300,000	127,770	43%	293,830	98%	(6,170)
Other	192,656	186,177	97%	289,152	80,365	28%	305,273	106%	16,121
Federal Grants	139,017	124,837	90%	144,060	35,174	24%	149,274	104%	5,214
State Shared- Family Planning	152,634	118,228	77%	125,000	82,919	66%	165,838	133%	40,838
Patient Fees	96,300	105,742	110%	96,300	73,431	76%	144,990	151%	48,690
OHP Fee for Service	-	22,993		18,260	15,808	87%	32,379	177%	14,119
TOTAL RESOURCES	10,793,250	10,651,270	99%	10,480,380	5,848,041	56%	11,873,496	113%	1,393,116

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,665,047	2,665,046	100%	2,927,789	714,609	24%	2,927,789	100%
Expenditures	-	-		27,860	-	0%	27,860	100%	-
Personnel Services	10,484,069	9,047,822	86%	11,548,869	5,043,484	44%	10,376,278	90%	1,172,591
Materials and Services	3,257,672	2,418,033	74%	2,348,073	814,623	35%	3,055,528	130%	(707,455)
Capital Outlay	77,000	27,376	36%	155,200	11,200	7%	155,200	100%	-
TOTAL REQUIREMENTS	16,483,788	14,158,277	86%	17,007,791	6,583,916	39%	16,542,655	97%	465,136

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,631,081	3,631,081	100%	4,376,806	2,188,374	50%	4,208,145	96%
Transfers In - TRT	444,417	444,417	100%	418,417	209,208	50%	418,417	100%	-
Transfers Out	-	-		-	-		(108,751)	999%	(108,751)
TOTAL TRANSFERS	4,075,498	4,075,498	100%	4,795,223	2,397,582	50%	4,517,811	94%	(277,412)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,869,932	3,049,370	106%	2,555,592	3,618,039	142%	3,618,039	142%
Resources over Requirements	(5,690,538)	(3,507,006)		(6,527,411)	(735,875)		(4,669,159)		1,858,252
Net Transfers - In (Out)	4,075,498	4,075,498		4,795,223	2,397,582		4,517,811		(277,412)
TOTAL FUND BALANCE	\$ 1,254,892	\$ 3,617,861	288%	\$ 823,404	\$ 5,279,746	641%	\$ 3,466,691	421%	\$2,643,287

- A** Carryforward of unbudgeted funds are related to vacancies in COVID Team and Public Health Modernization; Includes additional funds for Tobacco Prevention and Problem Gambling
- B** Carryforward from FY22 of appx. \$40K for Living Well and Diabetes Prevention Programs, as well as reclassifying \$60K from Jefferson County for disease investigation
- C** Medicaid revenue trending more than budgeted for the Family Support Services - Nurse Home Visiting Programs
- D** Personnel projections based on year to date vacancy savings and assume 6% moving forward.
- E** Increase in expenditures related to additional funds in Prevention Services, including Tobacco Prevention, Diabetes Prevention, and Alcohol and Drug Prevention
- F** Due to Health Officer vacancy, anticipate returning associated County General Fund (\$168K).
- G** Transfers Out are increased to cover the additional construction costs proportional to Health Services' use of the 244 and 236 Kingwood buildings in North County



Budget to Actuals Report

Community Development - Fund 295

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	138,716	153,688	111%	153,445	72,452	47%	145,645	95%	(7,800)
Code Compliance	842,906	995,865	118%	1,171,592	450,554	38%	896,467	77%	(275,125) A
Building Safety	3,819,940	4,325,818	113%	4,821,160	2,030,659	42%	4,417,160	92%	(404,000) A
Electrical	914,750	979,129	107%	1,022,005	394,303	39%	803,505	79%	(218,500) A
Onsite Wastewater	1,056,678	983,462	93%	1,017,678	341,988	34%	801,178	79%	(216,500) A
Current Planning	1,980,521	2,223,570	112%	2,425,334	907,378	37%	1,911,184	79%	(514,150) A
Long Range Planning	826,806	880,902	107%	1,064,305	442,107	42%	893,978	84%	(170,327) A
TOTAL RESOURCES	9,580,316	10,542,434	110%	11,675,519	4,639,440	40%	9,869,117	85%	(1,806,402)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,137,795	2,960,981	94%	3,432,980	1,484,125	43%	3,018,365	88%
Code Compliance	617,012	618,343	100%	805,614	350,317	43%	728,486	90%	77,128 B
Building Safety	2,284,444	2,022,820	89%	2,538,721	951,196	37%	1,970,675	78%	568,046 B
Electrical	556,531	553,223	99%	641,837	271,342	42%	545,770	85%	96,067 B
Onsite Wastewater	765,935	643,079	84%	753,369	358,942	48%	741,369	98%	12,000
Current Planning	1,769,333	1,589,882	90%	2,062,044	729,315	35%	1,577,434	76%	484,610 B
Long Range Planning	847,839	575,615	68%	998,739	413,365	41%	995,839	100%	2,900
TOTAL REQUIREMENTS	9,978,889	8,963,943	90%	11,233,304	4,558,603	41%	9,577,938	85%	1,655,366

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	290,000	170,661	59%	160,000	70,558	44%	160,000	100%
Transfers In - CDD Electrical Reserve	-	-	-	-	-	-	82,436	-	82,436 D
Transfers Out	(99,360)	(99,360)	100%	(112,619)	(56,292)	50%	(112,619)	100%	-
Transfers Out - CDD Reserve	(461,262)	(1,230,508)	267%	(958,966)	(416,424)	43%	(1,196,652)	125%	(237,686) E
TOTAL TRANSFERS	(270,622)	(1,159,207)	428%	(911,585)	(402,158)	44%	(1,066,835)	117%	(155,250)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,432,367	1,749,673	122%	2,096,504	2,168,956	103%	2,168,956	103%
Resources over Requirements	(398,573)	1,578,491	-	442,215	80,837	-	291,179	-	(151,036)
Net Transfers - In (Out)	(270,622)	(1,159,207)	-	(911,585)	(402,158)	-	(1,066,835)	-	(155,250)
TOTAL FUND BALANCE	\$ 763,172	\$ 2,168,956	284%	\$ 1,627,134	\$ 1,847,636	114%	\$ 1,393,300	86%	(\$233,834)

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



Budget to Actuals Report

Road - Fund 325

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	17,485,000	19,740,504	113%	19,483,147	10,405,144	53%	20,103,788	103%	620,641 A
Federal - PILT Payment	2,096,751	2,195,918	105%	2,200,000	2,239,616	102%	2,239,616	102%	39,616 B
Other Inter-fund Services	1,221,632	1,254,413	103%	1,311,901	168,989	13%	1,311,901	100%	-
Forest Receipts	627,207	792,420	126%	882,502	-	0%	792,322	90%	(90,180)
Sale of Equip & Material	449,150	341,833	76%	426,000	269,717	63%	455,563	107%	29,563
Cities-Bend/Red/Sis/La Pine	560,000	155,269	28%	403,731	266,129	66%	403,731	100%	-
Miscellaneous	67,340	68,747	102%	77,610	37,754	49%	77,610	100%	-
Interest on Investments	59,109	55,083	93%	54,172	34,061	63%	81,950	151%	27,778 C
Mineral Lease Royalties	60,000	148,267	247%	50,000	11,497	23%	50,000	100%	-
State Miscellaneous	-	-	-	-	20,000	-	20,000	-	20,000
Assessment Payments (P&I)	3,460	16,052	464%	-	3,367	-	10,000	-	10,000 D
TOTAL RESOURCES	22,629,649	24,768,506	109%	24,889,063	13,456,274	54%	25,546,482	103%	657,418

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,916,229	6,751,810	98%	7,802,271	3,528,742	45%	7,483,552	96%
Materials and Services	7,843,400	6,877,560	88%	8,265,356	2,780,012	34%	8,265,336	100%	20
Capital Outlay	264,500	141,754	54%	121,369	40,748	34%	121,369	100%	-
TOTAL REQUIREMENTS	15,024,128	13,771,124	92%	16,188,996	6,349,502	39%	15,870,257	98%	318,739

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,383,832	8,566,521	134%	5,892,967	7,806,356	132%	7,806,356	132%
Resources over Requirements	7,605,521	10,997,382	-	8,700,067	7,106,773	-	9,676,225	-	976,157
Net Transfers - In (Out)	(11,757,547)	(11,757,547)	-	(12,330,136)	(7,440,775)	-	(12,330,136)	-	-
TOTAL FUND BALANCE	\$ 2,231,806	\$ 7,806,356	350%	\$ 2,262,898	\$ 7,472,354	330%	\$ 5,152,445	228%	\$2,889,547

- A** Updated fall projection per AOC/CRP
- B** Actual payment higher than budget
- C** Investment Income projected to come in lower than budget
- D** Updated based on YTD actuals trending higher than budgeted
- E** Projected Personnel savings based on FY22/FY23 average vacancy rate of 4.1%



Budget to Actuals Report

Adult P&P - Fund 355

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,202,885	4,734,453	113%	4,734,453	2,367,226	50%	4,734,453	100%	-
CJC Justice Reinvestment	781,597	892,038	114%	892,038	446,019	50%	892,038	100%	-
DOC Measure 57	255,545	244,606	96%	244,606	271,606	111%	271,606	111%	27,000
State Miscellaneous	138,000	96,068	70%	123,453	10,837	9%	60,000	49%	(63,453)
Interfund- Sheriff	50,000	55,000	110%	50,000	25,000	50%	50,000	100%	-
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	-	0%	50,000	100%	-
Oregon BOPPPS	24,281	20,318	84%	20,318	-	0%	20,318	100%	-
Interest on Investments	45,193	19,125	42%	18,151	26,320	145%	59,390	327%	41,239
Miscellaneous	500	3,904	781%	500	72	14%	500	100%	-
Electronic Monitoring Fee	2,500	280	11%	500	279	56%	500	100%	-
DOC-Family Sentence Alt	118,250	58,958	50%	-	-	-	-	-	-
Probation Work Crew Fees	1,500	-	0%	-	-	-	-	-	-
Probation Supervision Fees	170,000	3,606	2%	-	-	-	-	-	-
TOTAL RESOURCES	5,840,250	6,178,356	106%	6,134,018	3,147,360	51%	6,138,805	100%	4,787

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,379,503	4,864,354	90%	5,683,822	2,462,440	43%	5,023,933	88%	659,889
Materials and Services	1,700,412	1,528,224	90%	1,883,614	697,967	37%	1,801,414	96%	82,200
Capital Outlay	-	-	-	8,475	598	7%	8,475	100%	-
TOTAL REQUIREMENTS	7,079,915	6,392,578	90%	7,575,910	3,161,005	42%	6,833,821	90%	742,089

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	662,046	662,045	100%	536,369	268,176	50%	536,369	100%	-
Transfer to Vehicle Maint	(190,974)	(190,974)	100%	(69,277)	(34,638)	50%	(69,277)	100%	-
TOTAL TRANSFERS	471,072	471,071	100%	467,092	233,538	50%	467,092	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,739,775	2,982,055	109%	3,100,000	3,238,905	104%	3,238,905	104%	138,904
Resources over Requirements	(1,239,665)	(214,221)	-	(1,441,892)	(13,646)	-	(695,016)	-	746,876
Net Transfers - In (Out)	471,072	471,071	-	467,092	233,538	-	467,092	-	-
TOTAL FUND BALANCE	\$ 1,971,182	\$ 3,238,905	164%	\$ 2,125,200	\$ 3,458,797	163%	\$ 3,010,980	142%	\$885,780

- A** DOC has increased funds for M57. Deschutes County received an additional \$27K for housing and curriculum training.
- B** Close out of Adult Treatment Court. No longer accepting new clients.
- C** Investment Income projected to come in higher than budget
- D** Projected Personnel savings based on FY22/FY23 average vacancy rate of 11%
- E** Adult Treatment Court Closure and based on other expense trends.



Budget to Actuals Report

Road CIP - Fund 465

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	2,191,461	1,000,000	46%	1,818,500	-	0%	818,500	45%	(1,000,000) A
Interest on Investments	279,729	124,832	45%	124,563	143,877	116%	303,850	244%	179,287 B
TOTAL RESOURCES	2,471,190	1,124,832	46%	1,943,063	143,877	7%	1,122,350	58%	(820,713)

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	109,870	109,870	100%	127,640	63,820	50%	127,640	100%	-
Capital Outlay	29,612,821	7,996,247	27%	28,259,526	12,730,967	45%	27,388,840	97%	870,686
TOTAL REQUIREMENTS	29,722,691	8,106,117	27%	28,387,166	12,794,787	45%	27,516,480	97%	870,686

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	12,193,917	10,672,113	88%	14,230,313	4,889,361	34%	14,230,313	100%	-
TOTAL TRANSFERS	12,193,917	10,672,113	88%	14,230,313	4,889,361	34%	14,230,313	100%	-

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	20,374,044	23,533,004	116%	24,548,274	27,223,832	111%	27,223,832	111%	2,675,558
Resources over Requirements	(27,251,501)	(6,981,285)		(26,444,103)	(12,650,910)		(26,394,130)		49,973
Net Transfers - In (Out)	12,193,917	10,672,113		14,230,313	4,889,361		14,230,313		-
TOTAL FUND BALANCE	\$ 5,316,460	\$ 27,223,832	512%	\$ 12,334,484	\$ 19,462,283	158%	\$ 15,060,015	122%	\$2,725,531

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



Budget to Actuals Report

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

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Completed

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 10,000,000	\$ -		\$ 7,319,310	\$ 2,200,000	30%	\$ 7,319,310	100%	\$ -
US 20 at Tumalo	6,700,000	-		6,700,000	6,700,000	100%	6,700,000	100%	A
Tumalo Road / Tumalo Place	-	67,998		-	-		-		
Old Bend Rdm/Tumalo Rd Inter	-	16,907		-	-		-		
NE Negus and 17TH	2,363,532	2,142,875	91%	-	-		-		
Hunnel Rd: Loco Rd to Tumalo Rd	2,168,940	637,975	29%	4,265,216	91,218	2%	4,820,216	113%	(555,000)
Transportation System Plan Update	108,510	86,081	79%	-	12,936		40,000		(40,000)
Gribbling Rd Bridge	279,575	1,110	0%	818,500	44,635	5%	418,500	51%	400,000
Terrebonne Wastewater Feasibility St.	-	35,130		-	-		-		
Rickard Rd: Groff Rd to US 20	1,716,142	1,391,051	81%	-	-		-		
Paving Powell Butte Hwy	931,140	1,319,374	142%	-	-		-		
Smith Rock Way Bridge Replace	505,000	1,869	0%	985,000	43,525	4%	485,000	49%	500,000
Deschutes Mkt Rd/Hamehook Round	671,000	208,367	31%	1,663,000	139,931	8%	1,663,000	100%	
Paving Cottonwood: Us 97 To BSNF RR	618,144	499,075	81%	-	-		-		
Paving Desch Mkt Rd: Yeoman Hamehook	310,838	-	0%	443,000	-	0%	-	0%	443,000
Paving Alfalfa Mkt Rd: Mp 4 Dodds	265,000	2,638	1%	1,200,000	1,788,826	149%	1,788,826	149%	(588,826)
Paving Of Hamby Rd: Us 20 To Butler	200,000	1,912	1%	333,000	999,285	300%	999,286	300%	(666,286)
Powell Butte Hwy/Butler Market RB	150,000	38,562	26%	785,000	60,755	8%	335,000	43%	450,000
Wilcox Ave Bridge #2171-03 Replacem	100,000	-	0%	160,000	-	0%	160,000	100%	
US 20: Tumalo Multi-Use Path Crossing	1,250,000	1,200,000	96%	-	-		-		
Highway Warning Systems 2021	-	69,536		-	-		-		
Tumalo Wastewater Feasibility Study	-	219		-	-		-		
Paving Tumalo Rd/Deschutes Mkt Rd	-	1,640		246,000	32,693	13%	32,693	13%	213,308
Slurry Seal 2022	-	1,148		-	337,183		337,183		(337,183)
Paving of Rosland Rd: US 20 to Draf	-	-		380,000	-	0%	380,000	100%	
Intersection Safety Improvements	-	-		150,000	-	0%	-	0%	150,000
Hamehook Rd Bridge #16181 Rehabilitation	-	-		96,500	-	0%	40,000	41%	56,500
NW Lower Bridge Way: 43rd St to Holmes Rd	-	-		100,000	155	0%	100,000	100%	
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		815,000	-	0%	815,000	100%	
Slurry Seal 2023	-	-		300,000	-	0%	300,000	100%	
Terrebonne Wastewater System Phase 1	-	-		1,000,000	-	0%	-	0%	1,000,000 B
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	-	-		100,000	-	0%	100,000	100%	
Local Road Pavement Preservation	-	-		200,000	-	0%	200,000	100%	C
FY 22 Guardrail Improvements	100,000	114,378	114%	-	-		-		
FY 23 Guardrail Improvements	-	-		150,000	-	0%	75,000	50%	75,000
Redmond District Local Roads	500,000	-	0%	-	-		-		C
Bend District Local Roads	500,000	-	0%	-	-		-		C
Sidewalk Ramp Improvements	75,000	156,557	209%	50,000	182,670	365%	182,670	365%	(132,670)
Signage Improvements	100,000	1,843	2%	-	97,156		97,156		(97,156)
TOTAL CAPITAL OUTLAY	\$ 29,612,821	\$ 7,996,247	27%	\$ 28,259,526	12,730,967	45%	\$ 27,388,840	97%	\$ 870,687

- A Budgeted in FY 22 in project US 20: Cook Ave/OB Riley Rd (Tumalo)
- B This project will be moved to FY 24
- C These projects were re-named to Local Road Pavement Preservation



Budget to Actuals Report

Solid Waste - Fund 610

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	7,124,000	6,891,500	97%	7,210,000	2,964,850	41%	7,210,000	100%	- A
Private Disposal Fees	2,827,000	3,191,189	113%	3,337,000	1,616,864	48%	3,337,000	100%	- A
Commercial Disp. Fee	2,686,000	3,075,123	114%	3,234,000	1,609,741	50%	3,234,000	100%	- A
Franchise 3% Fees	290,000	337,878	117%	305,000	138,549	45%	305,000	100%	- B
Yard Debris	300,000	268,060	89%	290,000	161,422	56%	290,000	100%	- C
Miscellaneous	55,000	88,470	161%	70,000	67,148	96%	111,000	159%	41,000 D
Interest on Investments	41,599	27,916	67%	30,498	18,273	60%	35,570	117%	5,072 E
Special Waste	15,000	37,718	251%	15,000	42,856	286%	45,000	300%	30,000 F
Recyclables	12,000	12,980	108%	12,000	4,438	37%	12,000	100%	-
Leases	1	1	100%	1	1	100%	1	100%	-
TOTAL RESOURCES	13,350,600	13,930,834	104%	14,503,499	6,624,142	46%	14,579,571	101%	76,072

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	2,754,132	2,694,834	98%	3,277,684	1,477,759	45%	3,277,684	100%
Materials and Services	5,651,103	5,192,786	92%	6,473,358	2,440,827	38%	6,473,358	100%	-
Capital Outlay	53,141	76,304	144%	264,000	109,970	42%	264,000	100%	-
Debt Service	1,251,615	828,197	66%	1,739,630	745,586	43%	1,739,630	100%	-
TOTAL REQUIREMENTS	9,709,991	8,792,122	91%	11,754,672	4,774,142	41%	11,754,672	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,966,978)	75%	(5,299,665)	100%
TOTAL TRANSFERS	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,966,978)	75%	(5,299,665)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,972,234	3,957,273	133%	3,107,198	3,066,662	99%	3,066,662	99%
Resources over Requirements	3,640,609	5,138,712		2,748,827	1,850,000		2,824,899		76,072
Net Transfers - In (Out)	(6,029,323)	(6,029,323)		(5,299,665)	(3,966,978)		(5,299,665)		-
TOTAL FUND BALANCE	\$ 583,520	\$ 3,066,662	526%	\$ 556,359	\$ 949,684	171%	\$ 591,896	106%	\$35,537

- 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. YTD volumes are running 2% less than last year-to-date. Franchise disposal fee payments of \$426K were not received from Republic Services (Bend Garbage, High Country, Wilderness) by closing.
- B** Annual fees due April 15, 2023; received year-to-date monthly installments from Republic
- C** Revenue is seasonal with higher utilization in summer months
- D** Proceeds from cell 9 rock excavation have positively impacted miscellaneous revenue
- E** Investment Income projected to come in higher than budget
- F** Revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. gas station remediation)



Budget to Actuals Report

Fair & Expo - Fund 615

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	578,000	786,724	136%	745,759	399,268	54%	799,000	107%	53,241
Food & Beverage	513,500	792,639	154%	415,000	343,566	83%	619,000	149%	204,000
Rights & Signage	105,000	38,192	36%	105,000	35,400	34%	74,000	70%	(31,000)
Storage	77,500	46,525	60%	65,000	25,126	39%	64,000	98%	(1,000)
Horse Stall Rental	71,500	66,636	93%	49,000	32,980	67%	98,000	200%	49,000
Camping Fee	19,500	11,675	60%	20,000	3,475	17%	23,000	115%	3,000
Interest on Investments	474	5,301	999%	5,221	6,596	126%	14,690	281%	9,469
Miscellaneous	250	2,032	813%	3,554	1,374	39%	1,400	39%	(2,154)
Interfund Payment	30,000	30,000	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,395,724	1,779,723	128%	1,408,534	847,785	60%	1,693,090	120%	284,556

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,118,980	1,129,821	101%	1,256,902	591,166	47%	1,100,463	88%
Personnel Services - F&B	181,593	200,062	110%	170,247	36,906	22%	133,105	78%	37,142
Materials and Services	818,804	852,050	104%	965,684	493,122	51%	972,000	101%	(6,316)
Materials and Services - F&B	282,500	342,748	121%	273,950	201,756	74%	346,000	126%	(72,050)
Debt Service	103,000	101,799	99%	101,270	57,050	56%	101,270	100%	-
TOTAL REQUIREMENTS	2,504,877	2,626,480	105%	2,768,054	1,380,001	50%	2,652,839	96%	115,215

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,093,513	1,049,581	96%	1,101,342	550,668	50%	1,112,066	101%
Transfers In - Park Fund	30,000	30,000	100%	30,000	15,000	50%	30,000	100%	-
Transfers In - County Fair	150,000	150,000	100%	-	-	-	-	-	-
Transfers Out	(310,777)	(310,777)	100%	(427,215)	(213,606)	50%	(427,215)	100%	-
TOTAL TRANSFERS	962,736	918,804	95%	704,127	352,062	50%	714,851	102%	10,724

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	750,673	923,473	123%	971,352	995,519	102%	995,519	102%
Resources over Requirements	(1,109,153)	(846,757)	-	(1,359,520)	(532,216)	-	(959,749)	-	399,771
Net Transfers - In (Out)	962,736	918,804	-	704,127	352,062	-	714,851	-	10,724
TOTAL FUND BALANCE	\$ 604,256	\$ 995,519	165%	\$ 315,960	\$ 815,365	258%	\$ 750,622	238%	\$434,662

- A** Investment Income projected to come in higher than budget
- B** Projected Personnel savings based on FY22/FY23 average vacancy rate of 20%
- C** Projected Personnel based on vacancy savings to date
- D** Transfers expected to be higher than budget due to increased Room Tax revenue



Budget to Actuals Report

Annual County Fair - Fund 616

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	550,000	738,029	134%	710,000	782,364	110%	782,424	110%	72,424
Concessions and Catering	385,000	526,737	137%	505,000	815,458	161%	815,461	161%	310,461
Carnival	330,000	415,716	126%	385,000	433,682	113%	433,682	113%	48,682
Commercial Exhibitors	110,000	86,200	78%	80,000	117,100	146%	117,100	146%	37,100
Fair Sponsorship	83,500	51,035	61%	61,000	101,370	166%	109,370	179%	48,370
State Grant	52,000	53,167	102%	53,167	53,167	100%	53,167	100%	-
Rodeo	20,000	24,050	120%	24,000	30,970	129%	30,970	129%	6,970
R/V Camping/Horse Stall Rental	25,500	19,815	78%	20,000	17,520	88%	17,520	88%	(2,480)
Livestock Entry Fees	4,500	-	0%	5,000	1,925	39%	2,169	43%	(2,831)
Merchandise Sales	-	5,239		3,500	3,245	93%	3,245	93%	(255)
Interest on Investments	-	2,683		2,713	6,034	222%	14,160	522%	11,447 ^A
TOTAL RESOURCES	1,560,500	1,922,671	123%	1,849,380	2,362,835	128%	2,379,267	129%	529,887

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	155,959	36,681	24%	169,445	93,848	55%	178,174	105%
Materials and Services	1,312,172	1,316,102	100%	1,682,585	1,735,308	103%	1,737,585	103%	(55,000)
TOTAL REQUIREMENTS	1,468,131	1,352,783	92%	1,852,030	1,829,156	99%	1,915,759	103%	(63,729)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	37,500	50%	75,000	100%
Transfer Out - Fair & Expo	(150,000)	(150,000)	100%	-	-		-		-
Transfers Out	-	-		(231,706)	(115,848)	50%	(231,706)	100%	-
TOTAL TRANSFERS	(75,000)	(75,000)	100%	(156,706)	(78,348)	50%	(156,706)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	(109,033)	999%	384,715	385,854	100%	385,854	100%
Resources over Requirements	92,369	569,888		(2,650)	533,679		463,508		466,158
Net Transfers - In (Out)	(75,000)	(75,000)		(156,706)	(78,348)		(156,706)		-
TOTAL FUND BALANCE	\$ 17,369	\$ 385,854	999%	\$ 225,358	\$ 841,185	373%	\$ 692,656	307%	\$ 467,298

^A Investment Income projected to come in higher than budget



Budget to Actuals Report

Annual County Fair - Fund 616

	Fair 2021	Fair 2022 Actuals to Date	2022 Projection
RESOURCES			
Gate Receipts	\$ 738,029	\$ 782,364	\$ 782,364
Carnival	415,716	433,682	433,682
Commercial Exhibitors	315,719	436,292	436,292
Livestock Entry Fees	-	1,925	1,925
R/V Camping/Horse Stall Rental	19,944	17,392	17,392
Merchandise Sales	5,239	3,245	3,245
Concessions and Catering	295,093	497,366	497,366
Fair Sponsorship	81,125	126,300	126,300
TOTAL FAIR REVENUES	\$ 1,870,865	\$ 2,298,566	\$ 2,298,566
OTHER RESOURCES			
State Grant	53,167	53,167	53,167
Interest	1,194	5,794	5,794
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 1,925,226	\$ 2,357,526	\$ 2,357,526
REQUIREMENTS			
Personnel	103,199	102,763	102,763
Materials & Services	1,249,932	1,722,703	1,722,703
TOTAL REQUIREMENTS	\$ 1,353,131	\$ 1,825,466	\$ 1,825,466
TRANSFERS			
Transfer In - TRT 1%	74,750	68,750	68,750
Transfer Out - F&E Reserve	-	(96,540)	(96,540)
Transfer Out - Fair & Expo	(150,000)	-	-
TOTAL TRANSFERS	\$ (75,250)	\$ (27,790)	\$ (27,790)
Net Fair	\$ 496,845	\$ 504,270	\$ 504,270
Beginning Fund Balance on Jan 1	\$ (48,694)	\$ 448,151	\$ 448,151
Ending Balance	\$ 448,151	\$ 952,421	\$ 952,421



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	8,544	8,012	94%	7,414	14,342	193%	33,050	446%	25,636
Local Government Payments	-	-		-	55,555		55,555		55,555
TOTAL RESOURCES	8,544	8,012	94%	7,414	69,897	943%	88,605	999%	81,191

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	180,000	8,564	5%	220,000	423	0%	220,000	100%	-
Capital Outlay	388,000	(894)	0%	650,000	-	0%	650,000	100%	-
TOTAL REQUIREMENTS	568,000	7,670	1%	870,000	423	0%	870,000	100%	-

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	498,901	479,502	96%	501,683	250,836	50%	506,281	101%	4,598
Transfers In - Fair & Expo	300,000	300,000	100%	416,437	208,218	50%	416,437	100%	-
Transfers In - Annual County Fair	-	-		231,706	115,848	50%	231,706	100%	-
TOTAL TRANSFERS	798,901	779,502	98%	1,149,827	574,902	50%	1,154,425	100%	4,598

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	1,101,663	1,029,596	93%	1,299,942	1,809,440	139%	1,809,440	139%	509,498
Resources over Requirements	(559,456)	342		(862,586)	69,473		(781,395)		81,191
Net Transfers - In (Out)	798,901	779,502		1,149,827	574,902		1,154,425		4,598
TOTAL FUND BALANCE	\$ 1,341,108	\$ 1,809,440	135%	\$ 1,587,183	\$ 2,453,816	155%	\$ 2,182,470	138%	\$595,287

- A** Investment Income projected to come in higher than budget
- B** Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction
- C** Transfers expected to be higher than budget due to increased Room Tax revenue



Budget to Actuals Report

RV Park - Fund 618

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	495,000	551,683	111%	605,000	260,884	43%	473,994	78%	(131,006) A
Cancellation Fees	-	15,725		14,000	5,590	40%	9,607	69%	(4,393)
RV Park Fees > 30 Days	10,500	8,499	81%	13,000	8,156	63%	11,923	92%	(1,077) B
Washer / Dryer	5,000	3,476	70%	4,200	3,402	81%	5,302	126%	1,102
Miscellaneous	2,500	3,731	149%	3,750	1,211	32%	2,557	68%	(1,193)
Vending Machines	2,500	1,021	41%	1,750	978	56%	1,498	86%	(252)
Interest on Investments	2,024	578	29%	552	1,163	211%	2,660	482%	2,108 C
TOTAL RESOURCES	517,524	584,713	113%	642,252	281,383	44%	507,541	79%	(134,711)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	19,456	1,643	8%	111,153	39,373	35%	97,451	88%
Materials and Services	310,805	242,863	78%	259,755	119,064	46%	219,839	85%	39,916
Debt Service	221,927	221,629	100%	223,273	165,533	74%	223,273	100%	-
TOTAL REQUIREMENTS	552,188	466,135	84%	594,181	323,969	55%	540,563	91%	53,618

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	9,996	50%	20,000	100%	-
Transfer Out - RV Reserve	(132,042)	(132,042)	100%	(261,566)	(130,782)	50%	(261,566)	100%	-
TOTAL TRANSFERS	47,958	47,958	100%	(81,566)	39,214	-48%	(81,566)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	-		116,415	166,536	143%	166,536	143%
Resources over Requirements	(34,664)	118,578		48,071	(42,586)		(33,022)		(81,093)
Net Transfers - In (Out)	47,958	47,958		(81,566)	39,214		(81,566)		-
TOTAL FUND BALANCE	\$ 13,294	\$ 166,536	999%	\$ 82,920	\$ 163,164	197%	\$ 51,948	63%	(\$30,972)

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



Budget to Actuals Report

RV Park Reserve - Fund 619

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,546	6,354	84%	6,298	8,382	133%	18,950	301%	12,652
TOTAL RESOURCES	7,546	6,354	84%	6,298	8,382	133%	18,950	301%	12,652

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Capital Outlay	100,000	885	1%	100,000	4,837	5%	100,000	100%
TOTAL REQUIREMENTS	100,000	885	1%	100,000	4,837	5%	100,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	132,042	132,042	100%	261,750	130,782	50%	261,566	100%
TOTAL TRANSFERS	132,042	132,042	100%	261,750	130,782	50%	261,566	100%	(184)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	784,466	1,054,426	134%	1,172,718	1,191,937	102%	1,191,937	102%
Resources over Requirements	(92,454)	5,469		(93,702)	3,544		(81,050)		12,652
Net Transfers - In (Out)	132,042	132,042		261,750	130,782		261,566		(184)
TOTAL FUND BALANCE	\$ 824,054	\$ 1,191,937	145%	\$ 1,340,766	\$ 1,326,263	99%	\$ 1,372,453	102%	\$31,687

- A** Investment Income projected to come in higher than budget
- B** Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,120,766	1,164,543	104%	1,234,761	612,697	50%	1,234,761	100%	-
General Liability	944,278	940,773	100%	892,681	446,340	50%	892,681	100%	-
Unemployment	323,572	334,147	103%	430,179	320,494	75%	430,179	100%	A
Property Damage	393,546	409,593	104%	419,566	209,783	50%	419,566	100%	-
Vehicle	227,700	227,700	100%	248,764	124,382	50%	248,764	100%	-
Interest on Investments	101,111	50,142	50%	49,346	60,025	122%	134,010	272%	84,664 B
Claims Reimbursement	25,000	1,280,876	999%	25,000	4,766	19%	25,000	100%	-
Skid Car Training	10,000	-	0%	10,000	(144)	-1%	100	1%	(9,900) C
Process Fee- Events/ Parades	1,000	1,485	149%	1,000	405	41%	1,000	100%	-
Miscellaneous	-	180		180	-	0%	180	100%	-
TOTAL RESOURCES	3,146,973	4,409,440	140%	3,311,477	1,778,749	54%	3,386,241	102%	74,764

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	General Liability	3,600,000	2,706,359	75%	3,000,000	405,943	14%	2,500,000	83%
Workers' Compensation	1,580,000	953,365	60%	1,580,000	784,456	50%	2,000,000	127%	(420,000) E
Insurance Administration	547,047	491,393	90%	607,558	280,382	46%	606,497	100%	1,061
Property Damage	300,245	604,926	201%	300,248	73,768	25%	280,000	93%	20,248 F
Vehicle	200,000	137,356	69%	200,000	108,257	54%	250,000	125%	(50,000) E
Unemployment	200,000	89,053	45%	200,000	-	0%	200,000	100%	-
TOTAL REQUIREMENTS	6,427,292	4,982,451	78%	5,887,806	1,652,807	28%	5,836,497	99%	51,309

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(1,746)	50%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(1,746)	50%	(3,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,329,115	9,521,450	114%	7,687,180	8,944,938	116%	8,944,938	116%
Resources over Requirements	(3,280,319)	(573,012)		(2,576,329)	125,942		(2,450,256)		126,073
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(1,746)		(3,500)		-
TOTAL FUND BALANCE	\$ 5,045,296	\$ 8,944,938	177%	\$ 5,107,351	\$ 9,069,134	178%	\$ 6,491,182	127%	\$1,383,831

- A** Unemployment collected on first \$25K of employee's salary in fiscal year
- B** Investment Income projected to come in higher than budget
- C** Skid Car training resuming; but only for employees, revenue on this line item is from the public
- D** Trending lower than budget
- E** Trending higher than budget
- F** FY22 had abnormally high property damage; anticipating less in FY23



Budget to Actuals Report

Health Benefits - Fund 675

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	18,767,900	19,164,548	102%	19,908,221	9,757,058	49%	19,908,221	100%	-
COIC Premiums	1,589,000	1,255,305	79%	1,547,778	871,934	56%	1,547,778	100%	-
Employee Co-Pay	1,200,000	1,238,034	103%	1,282,015	615,885	48%	1,282,015	100%	-
Retiree / COBRA Premiums	1,060,000	1,438,217	136%	595,000	259,032	44%	595,000	100%	-
Prescription Rebates	128,000	396,119	309%	175,000	280,620	160%	320,000	183%	145,000
Interest on Investments	200,277	90,816	45%	95,686	81,118	85%	177,660	186%	81,974
Claims Reimbursement & Other	82,000	1,487,600	999%	55,000	61,662	112%	65,000	118%	10,000
TOTAL RESOURCES	23,027,177	25,070,639	109%	23,658,700	11,927,309	50%	23,895,674	101%	236,974

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	25,140,847	24,583,764	98%	21,597,563	9,490,400	44%	21,597,563	100%
Deschutes On-Site Pharmacy	2,970,575	3,381,197	114%	3,779,608	869,711	23%	3,779,608	100%	-
Deschutes On-Site Clinic	1,141,829	1,190,855	104%	1,212,497	395,619	33%	1,212,497	100%	-
Wellness	171,142	138,211	81%	179,549	54,771	31%	179,549	100%	-
TOTAL REQUIREMENTS	29,424,393	29,294,027	100%	26,769,217	10,810,502	40%	26,769,217	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,772,618	15,527,580	105%	11,925,656	11,304,191	95%	11,304,191	95%
Resources over Requirements	(6,397,216)	(4,223,389)		(3,110,517)	1,116,807		(2,873,543)		236,974
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 8,375,402	\$ 11,304,191	135%	\$ 8,815,139	\$ 12,420,998	141%	\$ 8,430,648	96%	(\$384,491)

- A** Budget estimate is based on claims which are difficult to predict
- B** Investment Income projected to come in higher than budget
- C** Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY23 YTD December 31, 2022 (unaudited)

01/23/2023 Item #3.

50.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	9,803,579	9,931,743	101%	10,402,834	9,823,261	94%	10,421,062	100%	18,228
Telephone User Tax	1,106,750	1,815,283	164%	1,668,000	459,654	28%	1,668,000	100%	-
State Reimbursement	60,000	123,282	205%	810,000	30,000	4%	810,000	100%	-
Police RMS User Fees	236,576	237,221	100%	237,221	-	0%	237,221	100%	-
Contract Payments	147,956	157,552	106%	153,292	22,870	15%	153,292	100%	-
User Fee	233,576	140,986	60%	140,445	4,313	3%	140,445	100%	-
Data Network Reimbursement	162,000	244,799	151%	120,874	38,786	32%	120,874	100%	-
Property Taxes - Prior Yr	115,000	92,601	81%	80,000	58,454	73%	80,000	100%	-
Interest on Investments	96,867	69,988	72%	67,515	90,992	135%	209,610	310%	142,095
Property Taxes - Jefferson Co.	38,344	37,525	98%	39,497	35,493	90%	39,497	100%	-
Miscellaneous	18,658	45,553	244%	25,000	14,005	56%	25,000	100%	-
TOTAL RESOURCES	12,019,306	12,896,533	107%	13,744,678	10,577,828	77%	13,905,001	101%	160,323

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Expenditures	-	-	-	64,754	-	0%	-	0%
Personnel Services	8,005,795	7,462,327	93%	8,606,196	3,796,511	44%	7,530,513	88%	1,075,683
Materials and Services	3,582,212	2,915,749	81%	4,088,201	1,547,138	38%	4,088,201	100%	-
Capital Outlay	2,975,000	518,824	17%	5,010,246	807,952	16%	5,075,000	101%	(64,754)
TOTAL REQUIREMENTS	14,563,007	10,896,900	75%	17,769,397	6,151,601	35%	16,693,714	94%	1,075,683

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,850,783	10,709,072	90%	12,950,799	12,708,705	98%	12,708,705	98%
Resources over Requirements	(2,543,701)	1,999,633		(4,024,719)	4,426,227		(2,788,713)		1,236,006
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 9,307,082	\$ 12,708,705	137%	\$ 8,926,080	\$ 17,134,932	192%	\$ 9,919,992	111%	\$993,912

- A** Current year taxes received primarily in November, February and May; actual FY22-23 TAV is 5.50% over FY21-22 vs. 5.55% budgeted
- B** Telephone tax payments are received quarterly
- C** State GIS reimbursements are received quarterly
- D** Invoices are mailed in the Spring
- E** Investment Income projected to come in higher than budget
- F** Projected Personnel savings based on FY22/FY23 average vacancy rate of 13.5%



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 23, 2023

SUBJECT: Preparation for a Public Hearing: Commercial Activity in Conjunction with Farm Use (Meadery on Highway 20 near Sisters)

RECOMMENDED MOTION:

NA; work session in preparation for a public hearing on January 25, 2023.

BACKGROUND AND POLICY IMPLICATIONS:

Staff will provide background and discuss issues for the Board of County Commissioners to consider regarding the proposed commercial activities in conjunction with farm use (file nos. 247-22-000024-CU, 22-025-SP, 22-757-A, 22-914-A).

BUDGET IMPACTS:

None

ATTENDANCE:

Nathaniel Miller, Associate Planner
Jacob Ripper, Principal Planner



MEMORANDUM

TO: Deschutes County Board of County Commissioners
FROM: Nathaniel Miller, AICP, Associate Planner
DATE: January 23, 2023
RE: Work Session: A Commercial Activity in Conjunction with Farm Use (Meadery) in the Exclusive Farm Use Zone.

The Board of County Commissioners (Board) will conduct a Work Session on January 23, 2023, in preparation for a Public Hearing on January 25, 2023, to consider a request for a commercial activity in conjunction with farm use to establish a Meadery. The applications and appeals are identified as file nos. 247-22-000024-CU, 22-025-SP, 22-757-A, 22-914-A. The subject property is located approximately 0.5 miles southeast of the city limits of Sisters along Highway 20 which borders the property to the southwest. The property is addressed at 68540 Highway 20, Sisters, and is further identified on County Assessor's Map 15-10-10 as tax lot 700. A location map is included as Attachment A.

I. BACKGROUND

The Applicant, John Herman, has requested a Conditional Use Permit for commercial activities in conjunction with farm use to establish a Meadery (Honey Winery) with associated uses in the Exclusive Farm Use Zone (EFU), and within the Airport Safety (AS), Surface Mining Impact Area (SMIA) and Landscape Management (LM) Combining Zones. The request also includes a Site Plan Review for the Meadery and associated uses. The proposed Meadery would be situated on the southern portion of the property along Highway 20 and within the existing developed building, lawn, and road network. The Meadery Production and Meadery Operations (processing & tasting room) would be centralized in an existing farm structure (Winery Building) with the Winery Related Events and parking areas around this location.

On September 7, 2022, the Deschutes County Planning Division administratively approved a conditional use permit and site plan request (file nos. 247-22-000024-CU, 247-22-000025-SP) for the proposed Meadery. An appeal was filed on September 19, 2022 by Central Oregon LandWatch (file no. 247-22-000757-A) to that decision requesting a Public Hearing. The initial Public Hearing before

the Hearings Officer was on Wednesday, October 26th, 2022. The Hearings Officer issued a decision on November 18th, 2022 which denied the proposal. On November 29, 2022, the applicant filed an appeal to the Hearing Officer decision (file no. 247-22-000914-A) requesting a *limited de novo* review from the Board. In a Consideration to Hear on December 21, 2022, the Board agreed to hear the appeal *de novo* in a Public Hearing.

II. PUBLIC COMMENT

- Central Oregon LandWatch contacted the Planning Division on January 28, 2022 with concerns of the proposal meeting the applicable criteria. As noted above, Central Oregon LandWatch filed a timely appeal (file no. 247-22-000757-A) on September 19, 2022 to the staff decision. The Notice of Appeal from Central Oregon LandWatch includes six (6) main points of objection.
- Neighbor, Matt Cohen contacted the Planning Division on February 14, 2022 with concerns about the how access points on Highway 20 can accommodate increased traffic volumes.

III. HEARINGS OFFICER DECISION

The Deschutes County Hearings Officer rendered a final decision denying the Applicant’s request for a Conditional Use Permit for the Meadery on the grounds that:

- The applicant has not satisfied the standard for a Commercial Activity in Conjunction with Farm Use demonstrating that the Meadery use will be incidental and subordinate to the farm use on the property. These standards are outlined in DCC 18.16.030(E) with the incorporation of relevant case law *Friends of Yamhill County v. Yamhill County*, 255 Or App 636, 298 P3d 586 (2013)¹.
- The applicant did not adequately address impacts to farm uses in the area pursuant to Deschutes County Code (DCC) 18.16.040(A)(1) and (2).² The corresponding Oregon Revised Statute (ORS) is ORS 215.296(1), which is also known as the “Farm Impacts Test”.

¹ The Oregon Court of Appeals has developed a test for evaluating commercial activities in conjunction with farm use. *Friends of Yamhill County v. Yamhill County*, 255 Or App 636, 298 P3d 586 (2013). It requires four findings:

1. The use relates to a farm use occurring on the subject property; and
2. Any commercial activity beyond processing and selling farm products must be incidental and subordinate to the farm use (frequency and intensity when compared to the farm use on site, spatially, operating hours); and
3. The use enhances the quality of the agricultural enterprise; and
4. The use promotes the policy of preserving farm land for farm use

² 1. Will not force a significant change in accepted farm or forest practices as defined in ORS 215.203(2)(c) on surrounding lands devoted to farm or forest uses; and 2. Will not significantly increase the cost of accepted farm or forest practices on surrounding lands devoted to farm or forest use; [...]

IV. APPEAL FROM APPLICANT (247-22-000914-A)

The Applicant (John Herman) submitted a timely appeal of the Hearings Officer’s decision on November 29, 2022. The Applicant requested the Board conduct a Public Hearing to review the following issues:

- Whether the Hearings Officer erred in finding the Applicant did not demonstrate that the Meadery use will be incidental and subordinate to the farm use on the property and fulfill the requirements of DCC 18.16.030(E).
- Whether the Hearings Officer erred in finding that the Applicant did not fully satisfy the requirements of DCC 18.16.040 (A) (1) and (2), being the Farm Impacts Test.
- Whether the applicant and subject property is currently engaged in farm activities with the intent to make a profit in money.

V. RECORD

The record for file nos. 247-22-000024-CU, 247-22-000025-SP (appeal file nos. 247-22-000757-A and 247-22-000914-A) is as presented at the following Deschutes County Community Development Department website:

<https://www.deschutes.org/cd/page/247-22-000024-cu-and-247-22-000025-sp-conditional-use-and-site-plan-review-meadery>

VI. NEXT STEPS

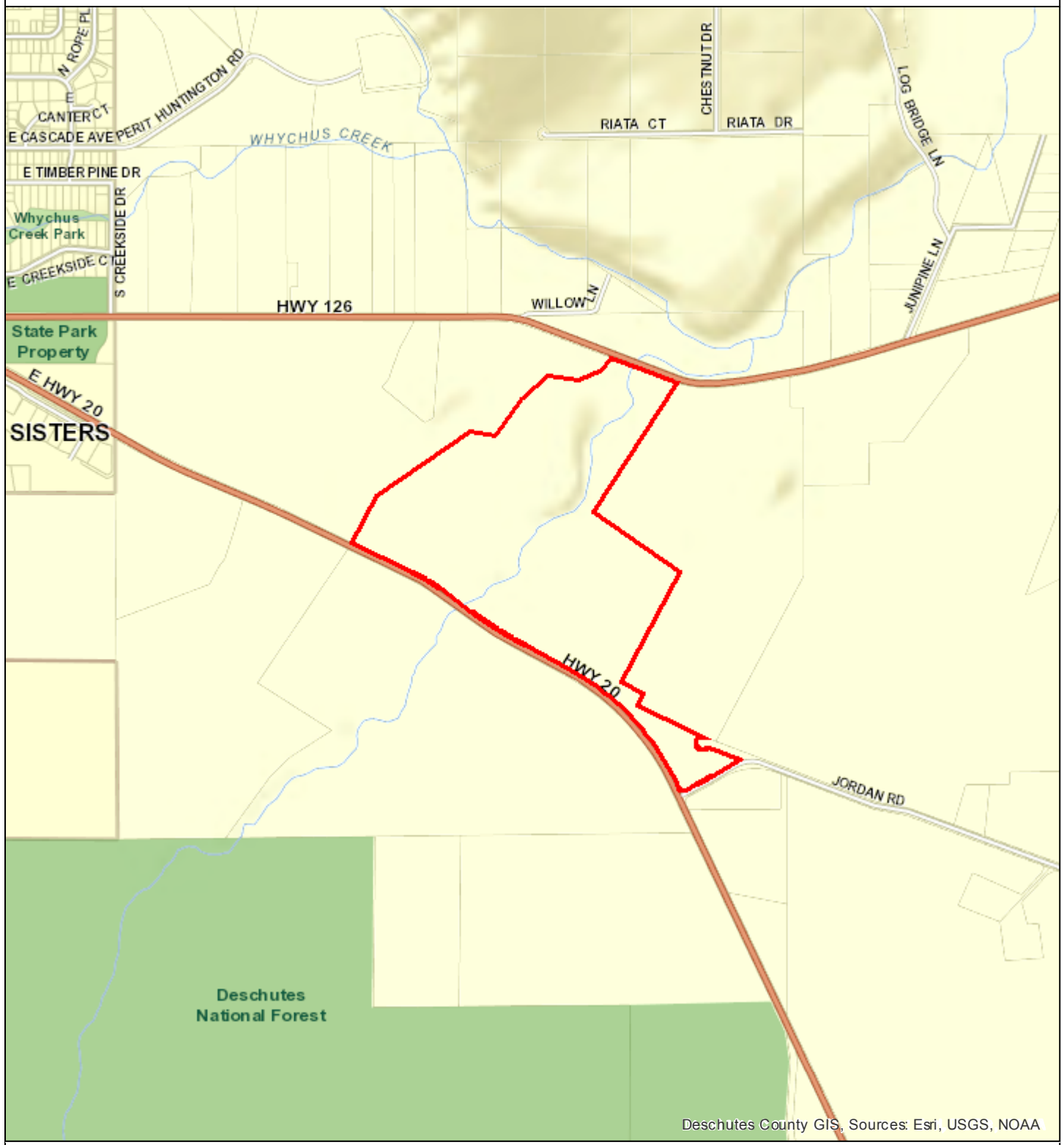
Based on the feedback received from the Board at the Work Session, Staff will prepare for the upcoming Public Hearing.

ATTACHMENT(S):

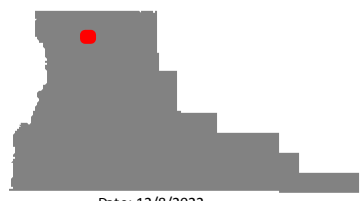
Attachment A - 2023-01-23 BOCC Location Map 22-024-CU, 22-025-SP, 22-757-A, 22-914-A

File: 247-22-000024-CU, 025-SP, 22-757-A, 22-914-A

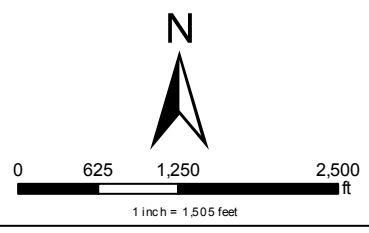
68540 Highway 20



Deschutes County GIS, Sources: Esri, USGS, NOAA



Date: 12/8/2022





BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: January 23, 2023

SUBJECT: Deschutes County Outdoor Lighting Ordinance

RECOMMENDED MOTION:

Staff seeks direction from the Board on the next steps for revisiting the County’s Outdoor Lighting Control Ordinance. Options that are available include:

- 1. Initiating amendments to Deschutes County Code (DCC) Chapter 15.10, Outdoor Lighting Control
2. Disseminating education materials (downward shielding focus)
3. Reconvening a panel to discuss amending DCC Chapter 15.10
4. Other

BACKGROUND AND POLICY IMPLICATIONS:

Since November 2021, the Board has expressed support for revisiting DCC Chapter 15.10. In January 2022, the Deschutes County Planning Commission reviewed outdoor lighting-related information and directed staff to assemble an 8-person panel reflecting varying perspectives on dark skies and outdoor lighting. A panel was convened in February 2022 and the Planning Commission made a motion to the Board to: 1) Update DCC Chapter 15.10; and 2) Explore an educational campaign related to dark skies best practices. In April 2022, the Board directed staff to pursue dark skies best practices and policies as part of the Deschutes County 2040 Comprehensive Plan Update process. In October 2022, the Board expressed support for revisiting DCC Chapter 15.10 as a standalone work item, emphasizing educational outreach efforts rather than code enforcement responses.

BUDGET IMPACTS:

None

ATTENDANCE:

Tarik Rawlings, Associate Planner



COMMUNITY DEVELOPMENT

MEMORANDUM

TO: Deschutes County Board of Commissioners
FROM: Tarik Rawlings, Associate Planner
Will Groves, Planning Manager
DATE: January 23, 2023
SUBJECT: Deschutes County Outdoor Lighting Ordinance / Direction

I. DIRECTION

Staff is seeking direction from the Board of County Commissioners (Board) on the next steps for revisiting the County's Outdoor Lighting Control Ordinance. Options that are available include:

- 1. Initiating amendments to Deschutes County Code (DCC) Chapter 15.10, Outdoor Lighting Control
2. Disseminating education materials (downward shielding focus)
3. Reconvening a panel to discuss amending DCC Chapter 15.10
4. Other

II. COORDINATION EFFORTS TO DATE

Since November 2021, both the Board and Planning Commission have expressed support for revisiting DCC Chapter 15.10 (Attachment 1)1. In January 2022, the Planning Commission reviewed information related to this section of code and directed staff to assemble an 8-person panel reflecting varying perspectives related to dark skies and outdoor lighting. One month later, a panel was convened and discussed the importance of dark sky best practices and the increases of light pollution in the region from approximately 2012-2020 (Attachment 2)2. Later in February, the Planning Commission made a motion to the Board to:

- 1. Update DCC Chapter 15.10; and
2. Explore an educational campaign related to dark skies best practices.

In April, the Board directed staff to pursue dark skies best practices and potential goals and policies as part of the Deschutes County 2040 Comprehensive Plan Update process. In October, during a CDD FY 2022-23 Planning Division Work Plan Update, the Board expressed support for revisiting DCC Chapter

1 The Community Development Department (CDD) FY 2021-2022 and 2022-2023 Work Plans identify updating the Deschutes County Outdoor Lighting Control Ordinance.

2 https://www.deschutes.org/bc-pc/page/planning-commission-9

15.10 as a standalone work item, emphasizing educational outreach efforts rather than code enforcement responses.

III. CHAPTER 15.10, OUTDOOR LIGHTING CONTROL

DCC Chapter 15.10 was adopted in 1994 and continues to receive recognition today especially as advocates build support behind dark skies best practices.³ The code requires:

- All private and commercial outdoor lighting fixtures installed after August 10, 1994 or replacing a fixture installed before that date 120 or brighter watt incandescent bulb (1,800 lumens) located in the unincorporated areas must be shielded by design or modification that directs light downward, and must limit direct line-of-sight of the fixture’s lamp to the property on which the fixture is installed.

It offers examples of compliant shielding and fixture designs and specifies that shielding apply to all permanent fixtures. DCC Chapter 15.10 also provides exemptions for:

- | | |
|--|------------------------------------|
| • Airport and aircraft operations | not longer than 20 minutes. |
| • Correctional Institutions | • Top-mounted lighting of US flags |
| • Holiday lighting not to exceed 45 days | • Internally lit advertising signs |
| • Temporary lighting for carnivals and fairs | • Television or film productions |
| • Public safety at historical sights | • Customary agricultural practices |
| • Motion-sensitive lights which shine for | • Construction for an allowed use |

IV. LIMITATIONS OF AMENDING DCC CHAPTER 15.10

Building Safety Capacity

The Building Safety Division administers and implements state building codes. Plans examiners and building inspectors do not have the capacity to review or inspect outdoor lighting fixtures through a separate application for lighting review. Their priorities focus on structural, mechanical, plumbing and electrical requirements and corresponding permits. Currently, every building permit reviewed by the Building Safety Division Plan is stamped with a notation that exterior lighting must comply with Deschutes County’s lighting regulations. At final inspection, however, not everything noted or stamped on a building plan is inspected. Nonetheless, if the expectations are to create such review through the Building Safety Division, this level of review will require hiring additional plans examiners and building inspectors, raising fees, likely delaying the issuance of building permits and the final inspection process. These actions could lead to unintended consequences related to increasing housing costs, among others.

Code Compliance Capacity

The Board has established the following priorities for code violations:

³ Ordinance 94-024. https://s3-us-west-2.amazonaws.com/municipalcodeonline.com-new/deschutescounty/ordinances/documents/1620317553_1994-34738-Ordinance%20No.%2094-024%20Recorded%209_1_1994.pdf

1. Violations that present an imminent threat to public life, health and safety;
2. Violations which impact rivers, streams, floodplains, and wetlands;
3. Solid waste, onsite wastewater, and building code violations consisting of non-permitted construction or failure to obtain permits; and
4. Land use violations.⁴

As detailed above, outdoor lighting-related code enforcement violations are not a top priority. Currently, outdoor lighting-related complaints constitute approximately 2% of the total received annually. Code compliance specialists typically send educational materials to violators to encourage them to change and/or shield their lighting fixtures. Similar to Building Safety, if expectations are to establish a robust compliance program for outdoor lighting violators, CDD will need to reprioritize complaints and/or look to additional resources to hire more Code Compliance staff.

V. EDUCATIONAL MATERIALS AND INFORMATION

The Board previously expressed interest in pursuing an educational campaign around dark skies best practices. Based on this direction, staff reviewed a series of dark skies educational campaign materials produced by the International Dark-Sky Association (IDA). These materials are currently available through the IDA website and emphasize the importance of mitigating light pollution and promoting compliant fixtures among other related topics.⁵

In July 2022, CDD began to include IDA educational materials and information in the automated lobby displays (**Attachment 3**). These displays are designed to provide customers and other members of the public with helpful information. In addition to the informational displays, staff has engaged representatives from Travel Oregon and their regional office, Visit Central Oregon. As of January of 2023, staff notes that IDA has expressed an interest in producing educational brochures outlining compliant fixture design, light trespass prohibitions, and dark skies benefits to residents and neighbors through a Future Fund grant application with Visit Central Oregon.

Staff continues to explore additional methods with which to distribute dark skies information as an educational campaign. One such method would potentially involve informational releases through the County's website and social media platforms, ideally managed by the County's Digital Communications Coordinator. These releases could coincide with IDA's International Dark Sky Week, a promotional event held each year around April-May to encourage dark skies best practices.⁶

VI. RECONVENING OUTDOOR LIGHTING PANEL

Another option for obtaining community feedback related to DCC Chapter 15.10 is for the Board to reconvene a Dark Skies Panel to gauge community concerns, feedback, and recommendations for amending DCC Chapter 15.10. Panelists could include representatives from partner agencies, CDD

⁴ https://www.deschutes.org/sites/default/files/fileattachments/community_development/page/11842/code_compliance_policy_and_procedures_manual.pdf
Page 5.

⁵ <https://www.darksky.org/our-work/grassroots-advocacy/resources/public-outreach-materials/>

⁶ <https://idsw.darksky.org/>

divisions, dark skies experts from nonprofit or similar groups, as well as members of the agricultural community and construction industry. A tentative list of suggested panelists is included below.

- 1. International Dark Sky Association (IDA)
- 2. Astronomer
- 3. Wildlife Expert (ODFW / USFWS / Other)
- 4. Central Oregon Builders Association (COBA) representative
- 5. CDD Code Compliance
- 6. Farmer / Rancher
- 7. Construction Industry representative
- 8. COAR – local realtor representative

CDD could facilitate a panel discussion for approximately 3-5 meetings spanning a 2-4 month period. The following is a series of questions that could be addressed by the panelists:

- 1. Have you personally experienced light pollution/light trespass in a way that affected the residential use of your property?
- 2. What specific language changes would you recommend to DCC Chapter 15.10?
- 3. What exemptions, if any, should DCC Chapter 15.10 contain?
- 4. How do you envision the resolution process for bringing non-compliant lighting fixtures back into compliance?

Attachments

- 1. Benefits of Dark Skies Ordinances
- 2. Public Input
- 3. Best Management Practices

Attachment 1

Benefits of Dark Skies Ordinances

Many local governments in the United States have enacted dark sky ordinances. Support for dark sky legislation has been expressed by policymakers, designers, public safety professionals, wildlife biologists, and land use planning entities across the country. The IDA currently lists over 50 US jurisdictions that have been designated as Dark Sky communities, parks, or reserves as of 2020.⁷ Most dark skies-related principles require that outdoor lighting be directed towards the ground in an effort to reduce lighting pollution and avoid light trespassing onto surrounding properties. Light pollution can have detrimental effects on astronomical observations, tourism, enjoyment of the night sky, and public safety. Light pollution can also be disrupting to wildlife habitat and natural circadian cycles common to both human and wildlife populations.⁸

Central Oregon is characterized by some of the most notable dark skies within the contiguous 48 states and is commonly referred to as the “Oregon Outback” by dark sky proponents and Astro-tourists. These unique dark sky resources are located primarily within Deschutes, Klamath, Lake, Harney, and Malheur Counties⁹. Below is an example of how Central Oregon’s night sky quality (and specifically Deschutes County) is viewed as a valuable resource to stargazers and other visitors to the region:

Several elements combine to make Central Oregon attractive for stargazers. East of the Cascade Mountains the lack of any large metropolitan cities makes for a darker night sky. Even with nearby Bend, Oregon’s rapid growth, outdoor lighting standards are helping to keep light pollution and associated sky glow minimized. Deschutes County adopted an outdoor lighting ordinance which limits the types of lighting that can be used in order to help keep the rural skies sparkling with stars and the Milky Way. Locals know that they’re lucky to live in an area with community support that will help to keep these dark night skies unspoiled. Even from their own backyards they are able to view thousands of stars.¹⁰

⁷ <https://www.darksky.org/our-work/conservation/idsp/communities/>

⁸ DesignLights Consortium *Whitepaper: Non-white Light Sources for Nighttime Environments*. May 2022
<https://www.designlights.org/resources/reports/whitepaper-non-white-light-sources-for-outdoor-environments/>

⁹ <https://www.southernoregon.org/industry/oregon-outback-dark-sky-network/#>

¹⁰ <https://www.darkskydefenders.org/blog/sunriver-designated-first-international-dark-sky-place-in-oregon>.

Attachment 2

Public Input

Throughout 2022, County staff received public comments related to dark skies and outdoor lighting. These comments can be generally categorized into concerns related to residential use, wildlife, recreational activities, and local industry related to dark skies.

Residential Use

Most public comments focused on the importance of prohibiting light trespass onto neighboring residential properties and mitigating such trespass through corrective shielding being added to potentially non-compliant light fixtures. Some comments suggest that the exemptions for motion-sensor lights on a timer are too broad and allow for unshielded lighting to persist for prolonged periods of time. Many of the comments emphasized sleep interruptions, and disruption of residential uses as some of the impacts from light trespass and timed motion light exemptions. The public comments related to residential use typically focused on a single property or small group of properties.

Wildlife

Public comments related to wildlife focused primarily on impacts to bird species, and large-scale effects on other migratory wildlife species. Wildlife-related comments emphasized the importance of implementing dark skies best practices to better preserve wildlife populations and their established feeding areas and migration patterns. Wildlife-related comments tended to focus on county-wide regional scale in terms of wildlife impacts and migration corridors.

Recreational Activities

Several public comments focused on the importance of preserving dark skies for the purpose of promoting recreational activities related to the night sky such as astronomy, photography, wildlife viewing, and amateur stargazing. These comments promote dark skies best practices as economic development opportunities capable of promoting the tourism economy within Deschutes County and the Central Oregon region. Tourism activities related to the night sky are often called "Astro-Tourism".

Local Industry

The County has also heard from several property owners who are currently engaged in large-scale agricultural uses and hobby farms. These commenters expressed concern with their ability to use outdoor lighting for agricultural operations (i.e. night harvests, animal births, pest control, etc.) and recommended that any outdoor lighting Ordinance allow an exemption for these types of agricultural activities.

Similarly, the County has heard from representatives of the local building and construction industries. These representatives expressed concern with the potential increase in construction costs that may result from design review processes, lighting inspections, and the cost of enhanced fixture designs.

February 2022 Panel Discussion

In addition to the public comments outlined above, the Planning Commission convened a panel of outdoor lighting-related community members and experts on February 10, 2022 to gather feedback related to dark skies best practices and DCC Chapter 15.10. Participants emphasized the importance of dark skies best practices to:

- Preserve circadian rhythms and natural processes for both humans and wildlife
- Increase public safety
- Enhance experiences and outdoor recreational activities related to dark skies including astronomy and other astro-tourism activities.

Several panelists recommended incorporating IDA's "Five Principles for Responsible Outdoor Lighting" into any revisions to DCC Chapter 15.10 and establishing a proactive code enforcement process. The panel also unanimously recommended that any revision also include a description of LED lighting as a potential source of light pollution.

Attachment 3

Best Management Practices

IDA outlines in **Figure 1**, below, the following mitigation measures as being the most responsive and effective against the negative impacts of light pollution¹¹:

Figure 1 – Outdoor Lighting Mitigation Measures

LIGHT TO PROTECT THE NIGHT
Five Principles for Responsible Outdoor Lighting

USEFUL **ALL LIGHT SHOULD HAVE A CLEAR PURPOSE**
Before installing or replacing a light, determine if light is needed. Consider how the use of light will impact the area, including wildlife and the environment. Consider using reflective paints or self-luminous markers for signs, curbs, and steps to reduce the need for permanently installed outdoor lighting.

TARGETED **LIGHT SHOULD BE DIRECTED ONLY TO WHERE NEEDED**
Use shielding and careful aiming to target the direction of the light beam so that it points downward and does not spill beyond where it is needed.

LOW LIGHT LEVELS **LIGHT SHOULD BE NO BRIGHTER THAN NECESSARY**
Use the lowest light level required. Be mindful of surface conditions as some surfaces may reflect more light into the night sky than intended.

CONTROLLED **LIGHT SHOULD BE USED ONLY WHEN IT IS USEFUL**
Use controls such as timers or motion detectors to ensure that light is available when it is needed, dimmed when possible, and turned off when not needed.

COLOR **USE WARMER COLOR LIGHTS WHERE POSSIBLE**
Limit the amount of shorter wavelength (blue-violet) light to the least amount needed.

Currently, Deschutes County does not require an application for outdoor lighting review nor any requirement for applicants to submit separate outdoor lighting plans in association with development proposals and application materials.

Examples from Other Jurisdictions

There are several jurisdictions within Oregon, and more throughout the country, that currently support dark sky programs. **Table 1**, below, provides a summary. In addition to design-specific shielding requirements and brightness limitations, most outdoor lighting utilize outreach to promote dark sky-supportive outdoor lighting fixtures, tips for working independently with neighbors to resolve outdoor lighting issues, and a summary of dark sky benefits as related to local resources.

¹¹ <https://www.darksky.org/wp-content/uploads/2022/07/5-Lighting-Principles-6x8.5-HQP-07-2022.pdf>

Table 1 - Other Dark Sky Ordinances

Jurisdiction	Program Emphasis	Resources
Multnomah County	Downward Shielding/Separate Application Review	Applies only to new and replacement lighting fixtures or bulbs
Sisters	Downward Shielding	Educational materials include quick-reference guide for acceptable lighting fixtures
Troutdale	Downward Shielding/Separate Application Review/Light Level Ratings/Fixture Dimensions	Existing ordinance assigns shielding requirements based on lamp type and wattage
Redmond, WA	Separate Application Review/Light Trespass Prohibition/Vegetation Standards/Motion Sensors, Timers, Dimmers	Regulations generally focus on prescribing specific design and trespass standards based on conflicting zoning districts and surrounding uses
Bainbridge Island, WA	Downward Shielding/Light Trespass Prohibition/No Illumination of Public Water Bodies/Vegetation Standards	Existing ordinance includes reference guide for acceptable fixtures and light trespass compliance related to topographic variations, vegetation, and other terrain characteristics
Black Diamond, WA	Downward Shielding/Separate Application Review/Light Trespass Prohibition/IESNA Standards/Curfew/Light Level Ratings/Vegetation Standards	Applies only to new and replacement lighting fixtures or bulbs
Flagstaff, AZ	Downward Shielding/Wattage Restrictions	World's first "Dark-Sky Community" (2001). Educational information is available through the local Flagstaff Dark Skies Coalition non-profit group in collaboration with the City
Malibu, CA	Downward Shielding/Light Trespass Prohibition/Curfew/Motion Sensors, Timers, Dimmers/Color Temperature/Fixture Dimensions	Recently approved, the City Council has directed staff to include a robust educational campaign to emphasize the importance of outdoor lighting best practices and aid with compliance.
Ketchum, ID	Downward Shielding/Light Trespass Prohibition/Color Temperature/IESNA Standards/Fixture Dimensions	Educational materials include quick-reference guide for acceptable lighting fixtures