



BOARD OF COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM, MONDAY, APRIL 24, 2023

Allen Room - 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 YouTube using this link: <http://bit.ly/3mmlnzy>. To view the meeting via Zoom, see below.

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

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

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

- To join the meeting 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

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

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

AGENDA ITEMS

- [1.](#) **1:05 PM** Resolution 2023-020, establishing the responsibilities of the County Treasurer
- [2.](#) **1:15 PM** Treasury Report for March 2023
- [3.](#) **1:30 PM** Finance Report for March 2023
- [4.](#) **1:50 PM** FY 2024 Video Lottery Fund Allocations
- [5.](#) **2:35 PM** Countywide Long-term Financial Forecast with Courthouse Debt Service Presentation

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.

ADJOURN



BOARD OF
COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: April 24, 2023

SUBJECT: Resolution 2023-020, establishing the responsibilities of the County Treasurer

RECOMMENDED MOTION:

Move approval and Board signature of Resolution No. 2023-020 to establish the responsibilities of the County Treasurer.

BACKGROUND AND POLICY IMPLICATIONS:

Because the positions of the County's appointed Chief Financial Officer (CFO) and its elected Treasurer are not held by the same person, it is necessary to ascertain the responsibilities of the Treasurer apart from those of the CFO.

The CFO, Treasurer and other county staff have met and identified the responsibilities of the Treasurer. This resolution will provide Board direction to proceed accordingly.

BUDGET IMPACTS:

Unknown; pending review by elected official compensation committee.

ATTENDANCE:

Finance, Treasurer, Administration

DESCHUTES COUNTY TREASURER RESPONSIBILITIES

(April 2023)

RESPONSIBLE FOR THE INVESTMENT PORTFOLIO:

1. Designated by the Board of County Commissioners as the primary investment officer. (CFO designated as secondary investment officer.)
2. Makes investment decisions based on the holdings within the portfolio, pooled cash available and investment timeline.
3. Collaborates with investment brokers/dealers in purchasing long and short-term investments.
4. Align with CFO on forecasting cash inflows/outflows to match with investment timelines.
5. Coordinates broker/dealer relationships and safekeepers.
6. Coordinates the County Investment Advisory Committee, chairs bi-annual meetings.
7. Reviews daily, monthly, and annual reports prepared by the Finance Department and submits to Board.
8. Presents monthly reports and economic updates to the Board of County Commissioners.
9. Ensures funds are invested in accordance with the County’s Investment Policy as well as Oregon Revised Statutes. Provide on-going management of existing investment pool to ensure performance while maintaining acceptable credit quality.

RESPONSIBLE FOR PROPERTY TAX DISTRIBUTION:

1. Approves distribution of all property taxes collected by the Tax Collector’s office to the taxing districts within the County.
2. Within five business days of receiving a statement from the Tax Collector, approves amount of money distributed to the taxing units according to the ratios provided in ORS 311.390.
3. Distributes interest earned on funds in the unsegregated tax collections account at least as often as the treasurer receives a statement from the tax collector.

RESPONSIBLE FOR REVIEWING PROPOSED LEGISLATION:

1. Analyzes State and monitors Federal legislation related to the Treasurer responsibilities to determine the impact on the County.
2. Assists in preparing and documenting the County legislative responses and recommendations to the Board of County Commissioners.

RESPONSIBLE FOR GENERAL BANKING SERVICES RELATIONSHIPS:

1. Acts as chief liaison between the county and general banking services providers, including merchant services providers.
2. Reviews the services, benefits and costs of all services offered by banks and other third-party vendors and makes recommendations to CFO.
3. Reviews bank accounts for appropriate account structure (including additions/deletions) and accounts with the State Treasury Investment Pool.
4. Ensures all funds are safeguarded through the Public Funds Collateralization Program (ORS 295).
5. Reviews the account analysis statement for services provided, volumes processed, charges assessed and earnings credit calculation, and resolves any discrepancies.

RESPONSIBLE FOR THE COUNTY’S PCI COMPLIANCE PROGRAM:

1. In partnership with the IT Department, responsible for the implementation and sustainability of the County’s compliance program for Payment Card Industry Data Security Standard (PCI DSS).

- 2. Works with departments, including the IT Department, on Point-of-Sale (POS) devices, Merchant Identifications (MIDs), apps and contracts to ensure PCI compliance, and makes recommendations to CFO.
- 3. Provides expertise as needed in gateway reviews for new software and PCI compliance, including the IT Department when necessary.
- 4. Leads ongoing PCI awareness program.
- 5. Collaborates with the IT department to ensure that the payment solutions and their associated PCI compliance requirements for cardholder data are achievable and in adherence to the standards.

RESPONSIBLE FOR COMMUNITY ENGAGEMENT:

- 1. As an elected Treasurer, actively attend community events as a representative of the Deschutes County Treasurer’s Office.
- 2. With regards to the Treasurer’s Office work closely with other community leaders in both the public and private sectors to maintain and develop strong relationships within the county.

REVIEWED

LEGAL COUNSEL

04/24/2023 Item #1.

For Recording Stamp Only

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON

A Resolution Establishing the Responsibilities of
the County Treasurer; Designating Primary and
Secondary Investment Officer

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RESOLUTION NO. 2023-020

WHEREAS, presently the positions of elected Treasurer and appointed Chief Financial Officer (CFO) are not held by the same individual; and

WHEREAS, it is necessary to identify the specific responsibilities of the elected Treasurer as required in applicable Oregon Revised Statutes, the Deschutes County Code and County policy; and

WHEREAS, County fiscal operations require coordinated efforts between the Treasurer and the CFO and associated staff to ensure timely and professional management and oversight of tax receipts, revenue, investments and expenditures; and

WHEREAS, the Treasurer, the CFO, the County Administrator and other County staff in consultation with County Legal and the Internal County Auditor have identified and agreed upon the itemization of responsibilities as provided in the attached Exhibit 1; now therefore,

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESCHUTES COUNTY, OREGON AS FOLLOWS:

Section 1. The Responsibilities of the Treasurer are those identified in the attached Exhibit 1.

Section 2. In compliance with ORS 294.035 et seq., the Treasurer is designated as Primary Investment Officer for Deschutes County and the CFO is designated as the Secondary Investment Officer for Deschutes County.

Section 3. This Resolution shall take effect immediately from and after its adoption.

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BOARD OF COUNTY COMMISSIONERS
OF DESCHUTES COUNTY, OREGON

Dated this _____ of _____, 2023

ANTHONY DeBONE, Chair

PATTI ADAIR, Vice Chair

ATTEST:

Recording Secretary

PHIL CHANG, Commissioner



BOARD OF
COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: April 24, 2023

SUBJECT: Treasury Report for March 2023

ATTENDANCE:

Bill Kuhn, County Treasurer



MEMORANDUM

DATE: April 7, 2023
TO: Board of County Commissioners
FROM: Bill Kuhn, Treasurer
SUBJECT: Treasury Report for March 2023

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

Treasury and Investments

- The portfolio balance at the end of February was \$301.5 million, a decrease of \$17.9 million from February and an increase of \$23.0 million from last year (March 2022).
- Net investment income for February was \$553,839 approximately \$13K greater than last month and \$433K greater than March 2022. YTD earnings of \$3,641,643 are \$1.2 million more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate remained at 3.75% throughout the month of March. Benchmark returns for 24-month treasuries are down from the prior month by 75 basis points and 36-month treasuries are down 70 basis points from the prior month.
- Average portfolio yield is 2.20% which is lower than the prior month's average of 2.28%.
- The portfolio weighted average time to maturity is unchanged from February at 1.27 years.

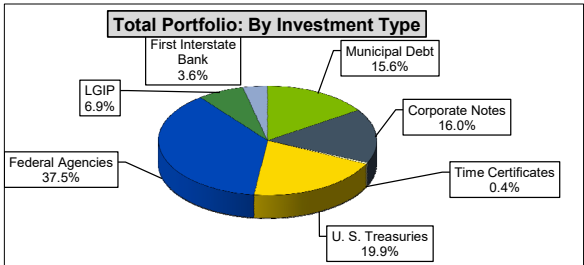
Deschutes County



Total Investment Portfolio As Of 3/31/2023

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 47,140,000	15.6%
Corporate Notes	48,321,000	16.0%
Time Certificates	1,245,000	0.4%
U.S. Treasuries	60,000,000	19.9%
Federal Agencies	112,965,000	37.5%
LGIP	20,831,004	6.9%
First Interstate Bank	11,000,967	3.6%
Total Investments	\$ 301,502,972	100.0%

Investment Income		
	Mar-23	Y-T-D
Total Investment Income	\$ 558,839	\$ 3,686,643
Less Fee: \$5,000 per month	(5,000)	(45,000)
Investment Income - Net	\$ 553,839	\$ 3,641,643
Prior Year Comparison	Mar-22	\$ 1,162,895

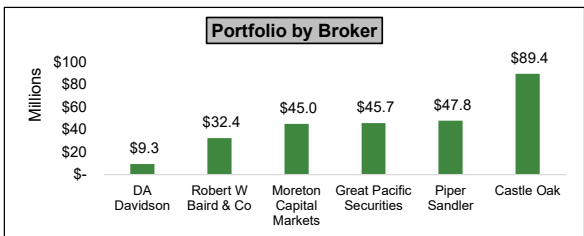


Category Maximums:	
U.S. Treasuries	100%
LGIP (\$56,763,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP	3.75%	3.75%
Investments	2.02%	2.05%
Average	2.20%	2.28%

Maturity (Years)	
Max	Weighted Average
3.63	1.27

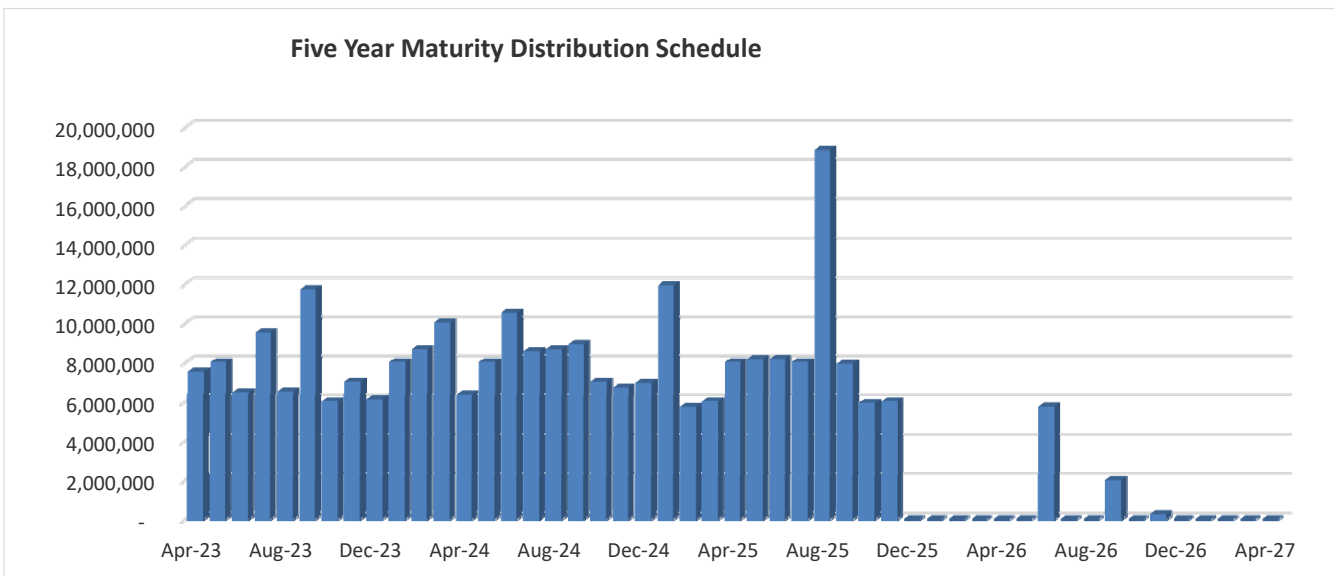
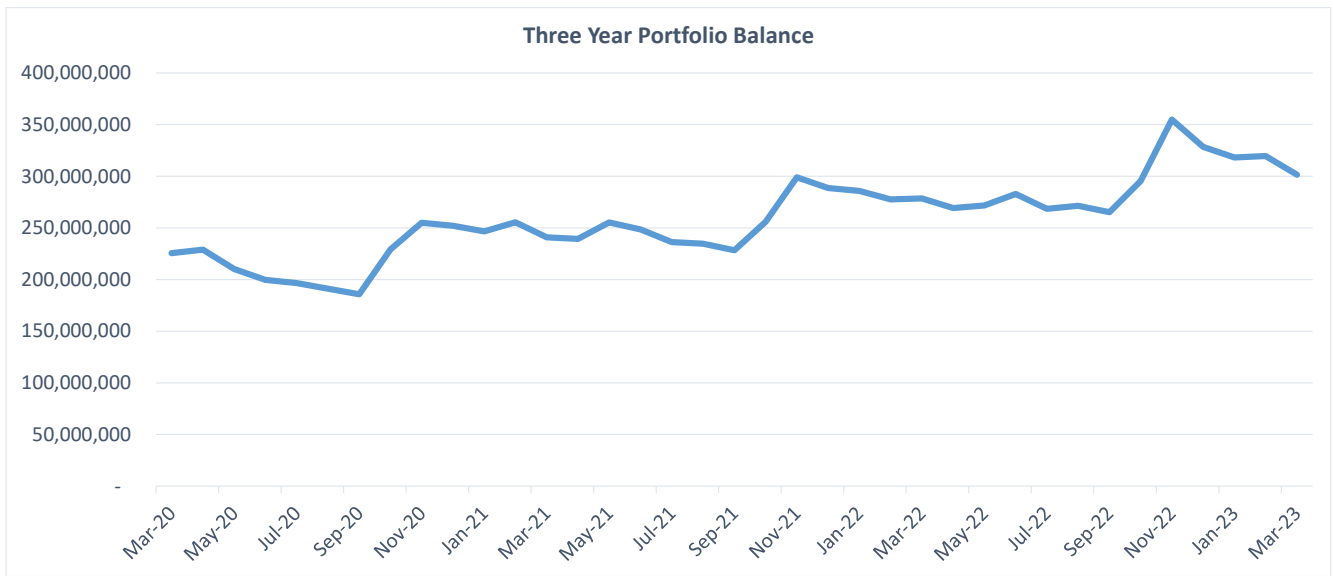
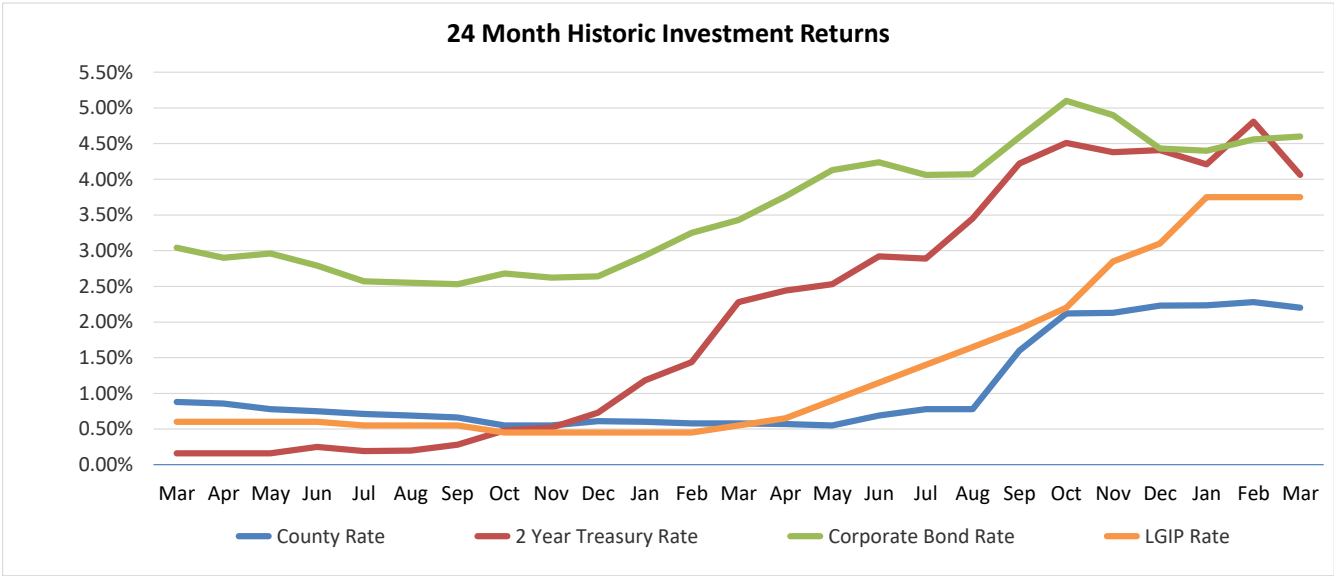
Benchmarks	
24 Month Treasury	4.79%
LGIP Rate	3.75%
36 Month Treasury	4.90%



Term	Minimum	Actual
0 to 30 Days	10%	13.0%
Under 1 Year	25%	42.2%
Under 5 Years	100%	100.0%

Other	Policy	Actual
Corp Issuer	5%	2.8%
Callable	25%	17.7%
Credit W/A	AA2	AA1

Investment Activity	
Purchases in Month	\$ -
Sales/Redemptions in Month	\$ 7,210,000



Deschutes County Investments
Portfolio Management
Portfolio Details - Investments
March 31, 2023

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
								Moodys	S&P/Fitch						
10844	BCD	05580AB78	BMW	GPAC	7/30/2021	7/30/2024	486			0.55	0.55	249,000	234,675	249,000	- -
10847	BCD	38149MXG3	GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	485			0.55	0.55	249,000	234,702	249,000	- -
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	478			0.55	0.55	249,000	234,580	249,000	- -
10849	BCD	89235MLF6	TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	492			0.55	0.55	249,000	234,510	249,000	- -
10850	NCB	90348JR85	UBS BANK USA	GPAC	8/11/2021	8/12/2024	499			0.55	0.536214	249,000	234,230	249,000	- -
10836	FAC	31422XBV3	Federal Agriculture Mtg Corp	GPAC	3/15/2021	12/15/2023	258	Aaa	AA+	0.22	0.2148764	2,000,000	1,936,381	2,000,000	- -
10763	FAC	3133EL3P7	Federal Farm Credit Bank	R W B	8/12/2020	8/12/2025	864	Aaa	AA+	0.53	0.53	3,000,000	2,759,351	3,000,000	- -
10764	FAC	3133EL3H5	Federal Farm Credit Bank	MORETN	8/12/2020	8/12/2025	864	Aaa	AA+	0.57	0.57	3,000,000	2,747,380	3,000,000	- -
10783	FAC	3133EMCNO	Federal Farm Credit Bank	CASTLE	10/16/2020	10/15/2024	563	Aaa	AA+	0.4	0.4401721	2,000,000	1,879,462	1,998,776	- -
10819	FAC	3133EMLE0	Federal Farm Credit Bank	PS	12/30/2020	9/22/2023	174	Aaa	AA+	0.19	0.1900035	2,000,000	1,953,796	2,000,000	- -
10820	FAC	3133EMLP5	Federal Farm Credit Bank	PS	12/30/2020	12/23/2024	632	Aaa	AA+	0.32	0.3199988	2,000,000	1,867,365	2,000,000	- -
10828	FAC	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	478	Aaa	AA+	0.31	0.31	2,000,000	1,890,809	2,000,000	- -
10834	FAC	3133EMRZ7	Federal Farm Credit Bank	CASTLE	2/26/2021	2/26/2024	331	Aaa	AA+	0.25	0.2620551	2,000,000	1,922,860	1,999,783	- -
10842	FAC	3133EMT51	Federal Farm Credit Bank	R W B	7/19/2021	7/19/2024	475	Aaa	AA+	0.42	0.4283959	1,000,000	947,042	999,892	- -
10867	FAC	3133ENEW6	Federal Farm Credit Bank	GPAC	11/23/2021	5/23/2023	52	Aaa		0.375	0.3708179	2,000,000	1,988,143	2,000,000	- -
10868	FAC	3133ENEY2	Federal Farm Credit Bank	GPAC	11/24/2021	7/24/2023	114	Aaa		0.45	0.4500338	2,000,000	1,972,136	2,000,000	- -
10911	FAC	3133EKGC4	Federal Farm Credit Bank	CASTLE	9/9/2022	4/5/2023	4	Aaa	AA+	2.25	3.4389321	1,500,000	1,499,797	1,499,805	- -
10912	FAC	3133EMS37	Federal Farm Credit Bank	CASTLE	9/9/2022	7/14/2023	104	Aaa	AA+	0.125	3.5630485	2,000,000	1,972,085	1,980,788	- -
10915	FAC	3133ENN63	Federal Farm Credit Bank	CASTLE	9/20/2022	10/17/2023	199	Aaa	AA+	4.125	4.127566	2,000,000	1,992,168	2,000,000	- -
10916	FAC	3133ENP79	Federal Farm Credit Bank	CASTLE	9/26/2022	9/26/2024	544	Aaa	AA+	4.25	4.2542149	2,000,000	1,993,528	1,999,881	- -
10926	FAC	3133ENS68	Federal Farm Credit Bank	R W B	10/20/2022	10/17/2024	565	Aaa	AA+	4.62	4.7128512	2,000,000	1,988,566	1,997,286	10/17/2023
10927	FAC	3133ENPG9	Federal Farm Credit Bank	MORETN	10/25/2022	2/14/2025	685	Aaa	AA+	1.75	4.5602179	1,700,000	1,626,198	1,616,090	- -
10933	FAC	3133EKS7	Federal Farm Credit Bank	MORETN	11/4/2022	6/26/2023	86	Aaa	AA+	1.77	4.6711394	2,000,000	1,984,967	1,986,642	- -
10954	FAC	3133ENG20	Federal Farm Credit Bank	CASTLE	11/30/2022	8/15/2024	502	Aaa	AA+	3.3	4.6146501	2,000,000	1,970,409	1,965,611	- -
10861	FAC	3130APUV5	Federal Home Loan Bank	DA DAV	11/23/2021	2/23/2024	328	Aaa	AA+	0.65	0.6500583	1,670,000	1,608,689	1,670,000	5/23/2023
10903	FAC	3130ASLR8	Federal Home Loan Bank	CASTLE	7/6/2022	3/28/2024	362	Aaa	AA+	3.45	3.3909602	2,000,000	1,972,367	2,001,164	6/28/2023
10906	FAC	3130ASD48	Federal Home Loan Bank	CASTLE	8/1/2022	7/5/2023	95	Aaa	AA+	2.37	3.0263664	2,000,000	1,985,752	1,996,644	6/5/2023
10913	FAC	3130ATB71	Federal Home Loan Bank	CASTLE	9/9/2022	9/6/2023	158	Aaa		3.625	3.6277278	2,000,000	1,989,824	1,999,975	- -
10914	FAC	3130ATDQ7	Federal Home Loan Bank	CASTLE	9/29/2022	9/29/2023	181	Aaa	AA+	4.05	3.8647659	2,000,000	1,989,118	2,000,000	- -
10931	FAC	3130ATN99	Federal Home Loan Bank	PS	10/27/2022	10/27/2023	209	Aaa		4.75	4.75	2,000,000	1,994,540	2,000,000	4/27/2023
10932	FAC	3130ATN52	Federal Home Loan Bank	DA DAV	10/27/2022	10/27/2025	940	Aaa	AA+	5	5.0181605	1,855,000	1,847,687	1,854,205	10/27/2023
10937	FAC	3130AK5E2	Federal Home Loan Bank	R W B	11/18/2022	9/4/2025	887	Aaa	AA+	0.375	4.2631353	2,000,000	1,836,193	1,823,977	- -
10938	FAC	3130A0F70	Federal Home Loan Bank	R W B	11/18/2022	12/8/2023	251	Aaa	AA+	3.375	4.7972336	2,840,000	2,811,557	2,813,251	- -
10947	FAC	3130ASR92	Federal Home Loan Bank	MORETN	11/30/2022	5/16/2025	776	Aaa	AA+	4	5.139245	2,000,000	1,971,647	1,974,874	- -
10957	FAC	3130ATUQ8	Federal Home Loan Bank	PS	12/1/2022	3/8/2024	342	Aaa	AA+	4.75	4.7977307	2,000,000	1,997,578	1,999,174	- -
10766	FAC	3134GWND4	Federal Home Loan Mtg Corp	CASTLE	8/14/2020	8/12/2025	864	Aaa		0.6	0.6101786	2,000,000	1,842,672	1,999,527	5/12/2023
10769	FAC	3137EAEV7	Federal Home Loan Mtg Corp	CASTLE	8/21/2020	8/24/2023	145	Aaa	AA+	0.25	0.2840745	5,000,000	4,911,155	4,999,327	- -
10775	FAC	3134GWF84	Federal Home Loan Mtg Corp	CASTLE	9/9/2020	9/9/2024	527	Aaa		0.48	0.48	1,000,000	943,595	1,000,000	6/9/2023
10791	FAC	3134GW3W4	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	10/28/2024	576	Aaa		0.41	0.4163167	2,000,000	1,870,381	1,999,803	4/28/2023
10792	FAC	3134GW5Q5	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	1/29/2025	669	Aaa		0.45	0.4523943	2,500,000	2,319,706	2,499,892	4/29/2023
10794	FAC	3137EAEZ8	Federal Home Loan Mtg Corp	CASTLE	11/5/2020	11/6/2023	219		AA+	0.25	0.2801193	5,000,000	4,864,263	4,999,105	- -
10799	FAC	3134GW7F7	Federal Home Loan Mtg Corp	CASTLE	11/18/2020	11/18/2024	597	Aaa		0.375	0.375	2,000,000	1,874,680	2,000,000	- -
10821	FAC	3134GKK9	Federal Home Loan Mtg Corp	R W B	1/15/2021	1/15/2025	655	Aaa		0.35	0	2,000,000	1,860,742	2,000,000	4/15/2023
10905	FAC	3134GWZV1	Federal Home Loan Mtg Corp	CASTLE	7/8/2022	10/22/2025	935	Aaa		0.65	3.2000087	2,000,000	1,834,641	1,877,076	- -
10939	FAC	3134GY4P4	Federal Home Loan Mtg Corp	MORETN	11/30/2022	11/26/2025	970	Aaa	AA+	5.3	5.3002699	2,000,000	1,994,336	2,000,000	5/26/2023
10944	FAC	3137EAEX3	Federal Home Loan Mtg Corp	MORETN	11/18/2022	9/23/2025	906	Aaa	AA+	0.375	4.2702845	2,000,000	1,826,026	1,820,034	- -
10955	FAC	3137EAEU9	Federal Home Loan Mtg Corp	CASTLE	11/30/2022	7/21/2025	842	Aaa	AA+	0.375	4.3133499	2,000,000	1,838,951	1,830,450	- -
10762	FAC	3136G4E74	Federal National Mtg Assn	CASTLE	7/31/2020	1/29/2025	669	Aaa	AA+	0.57	0.569999	1,400,000	1,306,316	1,400,000	4/29/2023
10765	FAC	3136G4N74	Federal National Mtg Assn	MORETN	8/21/2020	8/21/2025	873	Aaa	AA+	0.56	0.56	3,000,000	2,759,487	3,000,000	5/21/2023
10767	FAC	3136G4L84	Federal National Mtg Assn	CASTLE	8/18/2020	8/18/2025	870	Aaa	AA+	0.57	0.5901227	2,000,000	1,830,702	1,999,057	5/18/2023
10770	FAC	3136G4X24	Federal National Mtg Assn	PS	8/28/2020	8/29/2025	881	Aaa	AA+	0.6	0.6000006	1,000,000	920,117	1,000,000	8/29/2023
10772	FAC	3136G4N74	Federal National Mtg Assn	R W B	8/27/2020	8/21/2025	873	Aaa	AA+	0.56	0.5650922	1,000,000	919,829	999,880	5/21/2023
10773	FAC	3136G4X24	Federal National Mtg Assn	CASTLE	8/28/2020	8/29/2025	881	Aaa	AA+	0.6	0.6000006	1,000,000	920,117	1,000,000	8/29/2023
10774	FAC	3136G4N74	Federal National Mtg Assn	R W B	9/3/2020	8/21/2025	873	Aaa	AA+	0.56	0.5599951	2,000,000	1,839,658	2,000,000	5/21/2023
10793	FAC	3135GA2N0	Federal National Mtg Assn	R W B	11/4/2020	11/4/2025	948	Aaa	AA+	0.55	0.55	2,000,000	1,829,364	2,000,000	11/4/2023
10796	FAC	3135G06G3	Federal National Mtg Assn	CASTLE	11/12/2020	11/7/2025	951	Aaa	AA+	0.5	0.5729346	2,000,000	1,828,576	1,996,266	- -
10872	FAC	3135G0V34	Federal National Mtg Assn	GPAC	12/1/2021	2/5/2024	310	Aaa	AA+	2.5	0.5902165	2,000,000	1,961,644	2,031,998	- -

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
								Moodys	S&P/Fitch						
10952	FAC	3135G03U5	Federal National Mtg Assn	R W B	11/30/2022	4/22/2025	752	Aaa	AA+	0.625	4.4293463	2,000,000	1,858,517	1,853,313	- -
10908	AFD	313384GF0	FLLB Disc Corp	CASTLE	9/1/2022	5/30/2023	59	Aaa		3.32	3.48083122	2,000,000	1,985,620	1,989,118	- -
10909	AFD	313384LA5	FED HOME LOAN BANK OF DES MOIN	PS	9/1/2022	8/29/2023	150	Aaa	AA+	3.44	3.63068978	1,500,000	1,471,256	1,478,500	- -
10860	TRC	91282CDA6	U.S. Treasury	MORETN	11/1/2021	9/30/2023	182	Aaa		0.25	0.4554048	2,000,000	1,957,188	1,997,963	- -
10866	TRC	91282CCD1	U.S. Treasury	MORETN	11/17/2021	5/31/2023	60	Aaa		0.125	0.3701352	2,000,000	1,985,256	1,999,196	- -
10894	TRC	9128284L1	U.S. Treasury	CASTLE	6/9/2022	4/30/2023	29	Aaa		2.75	2.2543959	2,000,000	1,997,048	2,000,774	- -
10898	TRC	9128284U1	U.S. Treasury	CASTLE	6/15/2022	6/30/2023	90	Aaa		2.625	3.0600812	1,000,000	995,054	998,950	- -
10899	TRC	912828ZY9	U.S. Treasury	CASTLE	6/15/2022	7/15/2023	105			0.125	3.1100329	1,000,000	986,758	991,614	- -
10900	TRC	91282CDV0	U.S. Treasury	GPAC	6/28/2022	1/31/2024	305	Aaa		0.875	3.0200597	2,000,000	1,936,796	1,965,322	- -
10901	TRC	91282CEG2	U.S. Treasury	GPAC	6/28/2022	3/31/2024	365	Aaa		2.25	3.0493067	2,000,000	1,953,516	1,984,543	- -
10902	TRC	91282CER8	U.S. Treasury	GPAC	6/28/2022	5/31/2024	426	Aaa		2.5	3.0809126	2,000,000	1,954,454	1,986,934	- -
10904	TRC	91282CEH0	U.S. Treasury	MORETN	7/8/2022	4/15/2025	745	Aaa	AA+	2.625	3.0804476	2,000,000	1,942,734	1,982,286	- -
10917	TRC	91282CDD0	U.S. Treasury	CASTLE	10/3/2022	10/31/2023	213	Aaa		0.375	4.2236506	2,000,000	1,950,234	1,956,557	- -
10918	TRC	91282CBX8	U.S. Treasury	PS	10/3/2022	4/30/2023	29	Aaa		0.125	4.0210685	2,000,000	1,993,224	1,993,903	- -
10919	TRC	91282CBR1	U.S. Treasury	PS	10/3/2022	3/15/2024	349	Aaa		0.25	4.282992	2,000,000	1,918,594	1,925,965	- -
10920	TRC	912828ZL7	U.S. Treasury	PS	10/3/2022	4/30/2025	760	Aaa		0.375	4.2171846	2,000,000	1,854,140	1,849,827	- -
10921	TRC	912828ZT0	U.S. Treasury	PS	10/3/2022	5/31/2025	791	Aaa		0.25	4.2325215	2,000,000	1,844,454	1,838,460	- -
10924	TRC	91282CBV2	U.S. Treasury	MORETN	10/20/2022	4/15/2024	380	Aaa		0.375	4.6205671	2,000,000	1,914,376	1,915,585	- -
10925	TRC	912828WJ5	U.S. Treasury	MORETN	10/20/2022	5/15/2024	410	Aaa		2.5	4.6315735	2,000,000	1,955,860	1,954,273	- -
10928	TRC	912828V80	U.S. Treasury	MORETN	10/25/2022	1/31/2024	305	Aaa		2.25	4.5518203	2,000,000	1,958,984	1,963,048	- -
10929	TRC	91282CDZ1	U.S. Treasury	MORETN	10/25/2022	2/15/2025	686	Aaa		1.5	4.5042292	2,000,000	1,904,376	1,894,082	- -
10934	TRC	91282CED9	U.S. Treasury	MORETN	11/4/2022	3/15/2025	714	Aaa		1.75	4.6405931	2,000,000	1,911,876	1,894,003	- -
10935	TRC	91282CEU1	U.S. Treasury	MORETN	11/4/2022	6/15/2025	806	Aaa		2.875	4.6510728	2,000,000	1,951,796	1,926,932	- -
10936	TRC	91282CEY3	U.S. Treasury	MORETN	11/4/2022	7/15/2025	836	Aaa		3	4.660048	2,000,000	1,955,860	1,929,245	- -
10942	TRC	91282CDN8	U.S. Treasury	MORETN	11/18/2022	12/15/2024	624	Aaa		1	4.3929033	2,000,000	1,894,454	1,890,409	- -
10943	TRC	91282CDZ1	U.S. Treasury	MORETN	11/18/2022	2/15/2025	686	Aaa		1.5	4.3902761	2,000,000	1,904,376	1,897,780	- -
10945	TRC	9128285C0	U.S. Treasury	MORETN	11/18/2022	9/30/2025	913	Aaa		3	4.1910054	2,000,000	1,954,844	1,944,409	- -
10946	TRC	91282CEY3	U.S. Treasury	MORETN	11/18/2022	7/15/2025	836	Aaa		3	4.2514798	2,000,000	1,955,860	1,946,269	- -
10948	TRC	912828WJ5	U.S. Treasury	DA DAV	11/30/2022	5/15/2024	410	Aaa		2.5	4.6796779	2,000,000	1,955,860	1,953,143	- -
10949	TRC	912828Y87	U.S. Treasury	GPAC	11/30/2022	7/31/2024	487	Aaa		1.75	4.6137515	2,000,000	1,930,938	1,927,217	- -
10953	TRC	91282CDV0	U.S. Treasury	CASTLE	11/30/2022	1/31/2024	305	Aaa		0.875	4.732274	2,000,000	1,936,796	1,938,054	- -
10956	TRC	91282CBR1	U.S. Treasury	PS	11/30/2022	3/15/2024	349	Aaa		0.25	4.7067273	2,000,000	1,918,594	1,918,255	- -
10958	TRC	91282CEY3	U.S. Treasury	PS	11/30/2022	7/15/2025	836	Aaa		3	4.2943472	2,000,000	1,955,860	1,944,430	- -
10959	TRC	91282CEU1	U.S. Treasury	PS	11/30/2022	6/15/2025	806	Aaa		2.875	4.2893605	2,000,000	1,951,796	1,941,426	- -
10806	MC1	037833DF4	Apple Inc	GPAC	12/3/2020	1/13/2025	653	Aaa	AA+	2.75	0.6389292	2,000,000	1,947,052	2,074,194	11/13/2024
10862	MC1	037833CG3	Apple Inc	GPAC	11/17/2021	2/9/2024	314	Aaa	AA+	3	0.9122019	2,000,000	1,976,842	2,035,278	12/9/2023
10865	MC1	037833DN7	Apple Inc	GPAC	11/18/2021	9/11/2026	1259	Aaa	AA+	2.05	1.4551529	2,000,000	1,868,646	2,039,425	7/11/2026
10832	MC1	06053FAA7	Bank of America Corp	DA DAV	2/23/2021	7/24/2023	114	A2	A-	4.1	0.2302892	1,000,000	995,659	1,012,106	- -
10846	MC1	06051GJY6	Bank of America Corp	CASTLE	7/27/2021	6/14/2024	440	A2	A-	0.523	0.5210523	1,000,000	989,873	1,000,023	6/14/2023
10851	MC1	06051GFF1	Bank of America Corp	CASTLE	8/12/2021	4/1/2024	366	A2	A-	4	0.6052599	2,000,000	1,977,580	2,067,251	- -
10923	MC1	06051GFB0	Bank of America Corp	CASTLE	1/12/2021	1/22/2024	296	A2	A-	4.125	0.5217482	2,000,000	1,984,093	2,057,719	- -
10713	MC1	361582AD1	Berkshire Hathaway Inc	CASTLE	9/9/2019	7/15/2023	105	Aa3	AA	7.35	2.0306495	500,000	501,810	507,354	- -
10822	MC1	12572QAG0	CME GROUP	GPAC	1/4/2021	3/15/2025	714	Aa3	AA-	3	0.6490818	2,000,000	1,933,488	2,090,556	- -
10830	MC1	22546QAP2	CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	527	A3	A-	3.625	0.57179	2,950,000	2,806,984	3,078,087	- -
10818	MC1	166764BW9	Chevron Corp	GPAC	12/28/2020	5/11/2025	771	Aa2	AA-	1.554	0.6470298	1,663,000	1,567,612	1,694,344	- -
10824	MC1	166764BW9	Chevron Corp	CASTLE	1/7/2021	5/11/2025	771	Aa2	AA-	1.554	0.6175284	2,000,000	1,885,281	2,038,952	- -
10802	MC1	459058JM6	International Bonds for Recons	CASTLE	11/24/2020	11/24/2023	237	Aaa	AAA	0.25	0.3204397	2,000,000	1,943,280	1,999,072	- -
10817	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	12/22/2020	1/23/2025	663	A1	A-	3.125	0.8061136	2,000,000	1,935,155	2,082,460	- -
10826	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	1/11/2021	1/23/2025	663	A1	A-	3.125	0.8272497	2,000,000	1,935,155	2,081,689	- -
10859	MC1	46625HRL6	JPMorgan Chase - Corporate N	CASTLE	10/29/2021	5/18/2023	47	A1	A-	2.7	0.7306116	2,000,000	1,993,561	2,005,104	- -
10864	MC1	46625HJX9	JPMorgan Chase - Corporate N	CASTLE	11/18/2021	5/13/2024	408	A1	A-	3.625	0.9770205	1,500,000	1,480,515	1,543,713	- -
10873	MC1	46625HJT8	JPMorgan Chase - Corporate N	CASTLE	12/2/2021	2/1/2024	306	A1	A-	3.875	0.9289607	1,000,000	987,336	1,024,246	- -
10880	MC1	78015K7G3	Royal Bank of Canada	PS	12/10/2021	4/17/2023	16	A1	A	1.6	0.640545	2,000,000	1,996,606	2,000,848	- -
10797	MC1	822582CC4	ROYAL DUTCH SHELL PLC	GPAC	11/13/2020	11/7/2024	586	Aa2	AA+	2	0.7055457	3,000,000	2,881,734	3,061,162	10/7/2024
10823	MC1	822582CC4	ROYAL DUTCH SHELL PLC	CASTLE	1/7/2021	11/7/2024	586	Aa2	AA+	2	0.5429301	1,708,000	1,640,667	1,747,352	10/7/2024
10858	MC1	91159HHX1	US Bank	PS	10/29/2021	7/30/2024	486	A2	A+	2.4	0.8420282	2,000,000	1,921,767	2,040,891	- -
10814	MC1	931142DV2	WALMART	GPAC	12/17/2020	12/15/2024	624	Aa2	AA	2.65	0.570485	2,000,000	1,945,910	2,070,334	10/15/2024
10801	MC1	30231GBH4	XTO Energy Inc	GPAC	11/19/2020	3/19/2025	718	Aa2	AA-	2.992	0.813784	2,000,000	1,945,725	2,084,010	- -
10816	MC1	30231GBC5	XTO Energy Inc	GPAC	12/21/2020	8/16/2024	503	Aa2	AA-	2.019	0.5432498	2,000,000	1,930,626	2,040,127	7/16/2024
10800	MC1	98459LAA1	YALE UNIVERSITY	GPAC	11/18/2020	4/15/2025	745	Aaa	AAA	0.873	0.5784436	2,000,000	1,864,527	2,011,842	- -
10835	MUN	010831DQ5	ALAMEDA CNTY CA JT PWRS AUTH	CASTLE	2/24/2021	6/1/2023	61	Aa1	AA+	3.095	0.3959011	3,080,000	3,071,160	3,094,250	- -
10788	MUN	014365DS6	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2024	610	Aa2	AA+	1	0.6501532	935,000	882,481	940,372	- -
10789	MUN	014365DR8	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2023	244	Aa2	AA+	1	0.550114	270,000	263,501	270,802	- -

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
								Moodys	S&P/Fitch						
10843	MUN	098419MM3	BONNEVILLE & BINGHAM CNTYS SCH	PS	7/28/2021	9/15/2023	167	Aaa		4	0.4307542	1,000,000	995,330	1,016,169	- -
10808	MUN	13034AL57	CALIFORNIA INFRASTRUCTURE & EC	GPAC	12/17/2020	10/1/2024	549		AAA	0.645	0.6450337	1,000,000	944,590	1,000,000	- -
10930	MUN	13048VLK2	CA ST MUNI FIN AUTH REVENUE	GPAC	10/26/2022	10/1/2025	914	A1		2.148	5.0003132	2,060,000	1,940,087	1,924,895	- -
10777	MUN	179093KQ1	CLACKAMAS SCHOOL DISTRICT	PS	10/1/2020	6/15/2024	441	Aa1		0.613	0.6130311	500,000	477,335	500,000	- -
10807	MUN	179198JF4	CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	441	Aa1		0.83	0.480219	300,000	286,113	301,253	- -
10871	MUN	250325UL9	DESCHUTES CTY SCH DIST #1	R W B	12/7/2021	6/15/2026	1171	Aa1		1.4	1.2301048	2,000,000	1,821,600	2,010,562	- -
10709	MUN	29270CNU5	Bonnevillle Power Administratio	CASTLE	7/30/2019	7/1/2023	91	Aa2	AA-	5.803	2.1249156	1,000,000	1,002,050	1,008,777	- -
10778	MUN	4511527C0	IDAHO ST BOND BANK AUTH REVENU	PS	10/8/2020	9/15/2024	533	Aa1		5	0.6103486	1,000,000	1,004,360	1,063,039	- -
10780	MUN	476453GR0	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2023	167	Aaa		5	0.4793681	200,000	200,070	204,085	- -
10781	MUN	476453GS8	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2024	533	Aaa		5	0.7253469	220,000	220,715	233,472	- -
10840	MUN	498368EB1	KLAMATH CNTY OR SCH DIST	PS	7/1/2021	6/15/2025	806		AA+	0.86	0.8600191	400,000	369,160	400,000	- -
10870	MUN	569280EX4	Salem-Keizer School District	PS	12/7/2021	6/15/2026	1171	Aa1		1.438	1.2900015	2,000,000	1,826,380	2,009,187	- -
10782	MUN	584288ER1	MEDFORD OR REVENUE	R W B	10/14/2020	7/15/2024	471		AA-	2	0.6503538	815,000	786,874	828,984	- -
10825	MUN	625506PX2	MULTNOMAH CO-REF-TXBL	GPAC	1/21/2021	6/1/2025	792	Aaa	AAA	1	0.5000954	2,165,000	2,016,091	2,188,169	- -
10815	MUN	625517MG9	MULTNOMAH COUNTY OR SCHOOLS	R W B	12/30/2020	6/15/2024	441	Aa1	AA+	2	0.4052718	2,750,000	2,672,340	2,802,619	- -
10841	MUN	625517NE3	MULTNOMAH COUNTY OR SCHOOLS	CASTLE	7/15/2021	6/30/2025	821	Aa2	AA	0.95	0.6870868	1,255,000	1,168,782	1,262,303	- -
10768	MUN	67232TBM6	OAKLAND CA REDEV SUCCESSOR	PS	8/21/2020	9/1/2023	153		AA-	3.125	0.6015189	2,500,000	2,480,950	2,526,009	- -
10875	MUN	68587FAW4	OR EDU DISTS FF&C PENSION OBLI	R W B	12/8/2021	6/30/2026	1186	Aaa	AA	1.104	1.3861517	250,000	227,105	247,788	- -
10950	MUN	68609TWD6	OREGON STATE	GPAC	12/1/2022	5/1/2025	761	Aa1	AA+	0.895	4.7532126	500,000	466,740	464,776	- -
10805	MUN	68609TZR2	Oregon State Lottery	R W B	12/1/2020	8/1/2024	488	Aa1	AA+	0.638	0.4148774	505,000	479,760	506,489	- -
10811	MUN	68608USW7	Oregon State Lottery	R W B	12/17/2020	8/1/2024	488	Aa1	AA+	2.677	0.9386601	755,000	736,827	772,164	8/1/2023
10812	MUN	68608USD9	Oregon State Lottery	R W B	12/17/2020	8/1/2024	488	Aa1	AA+	2.677	0.9386585	500,000	496,195	511,367	8/1/2023
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	366	Aa2	AAA	2.505	0.3901753	2,350,000	2,300,627	2,399,341	- -
10874	MUN	68609TWC8	Oregon State Lottery	R W B	12/2/2021	5/1/2024	396	Aa1	AA+	0.795	0.7300606	500,000	479,840	500,348	- -
10771	MUN	68583RCT7	OR ST COMMUNITY COLLEGE DIST	R W B	8/27/2020	6/30/2024	456	Aa1	AA+	5.66	0.6000375	90,000	90,484	95,606	- -
10853	MUN	68583RCY6	OR ST COMMUNITY COLLEGE DIST	PS	8/31/2021	6/30/2024	456		AA	0.583	0.5830334	1,000,000	945,300	1,000,000	- -
10863	MUN	68583RCV2	OR ST COMMUNITY COLLEGE DIST	GPAC	11/18/2021	6/30/2026	1186	Aa1	AA+	5.68	1.4000014	210,000	218,759	238,165	- -
10876	MUN	68607DVC6	ODOT HWY USER TAX REV	R W B	12/8/2021	11/15/2026	1324	Aa1	AAA	0.934	1.3661066	260,000	232,123	256,077	- -
10784	MUN	732098PE2	POMONA CALI UNI SCH DIST TAXAB	PS	10/20/2020	8/1/2024	488	Aa3		0.77	0.6001765	1,200,000	1,142,784	1,202,683	- -
10809	MUN	736688MD1	Portland Community College	PS	12/17/2020	6/15/2024	441	Aa1		0.572	0.5720012	1,000,000	953,080	1,000,000	- -
10845	MUN	736688MF6	Portland Community College	MORETN	7/23/2021	6/15/2026	1171	Aa1		0.899	0.8000224	1,250,000	1,125,925	1,253,881	- -
10810	MUN	73474TAB6	MORROW PORT TRANS FAC	R W B	12/14/2020	9/1/2024	519	Aa2		3.221	0.4201896	1,750,000	1,716,925	1,818,823	- -
10837	MUN	73473RDH5	MORROW PORT TRANS FAC	R W B	4/1/2021	12/1/2023	244		A-	0.7	0.7000516	1,000,000	970,880	1,000,000	- -
10838	MUN	73473RDW2	MORROW PORT TRANS FAC	R W B	4/1/2021	6/1/2023	61		A-	0.7	0.7000625	215,000	213,508	215,000	- -
10951	MUN	752147HJ0	RANCHO SANTIAGO CA CMNTY CLG D	GPAC	12/1/2022	9/1/2025	884	Aa2	AA	0.734	4.6299342	1,895,000	1,727,255	1,729,436	- -
10776	MUN	568571CZ4	SILVER FALLS SD	PS	9/17/2020	6/15/2024	441	Aa1		0.55	0.5500254	1,900,000	1,804,981	1,900,000	- -
10831	MUN	799055QU5	SAN MATEO CA FOSTER CITY SCHO	DA DAV	2/16/2021	8/1/2025	853	Aaa	AA+	1.597	0.4700929	500,000	472,280	512,995	- -
10786	MUN	835569GR9	SONOMA CCD	PS	10/21/2020	8/1/2024	488	Aa2	AA	2.061	0.600206	1,200,000	1,159,452	1,223,074	- -
10787	MUN	88675ABS4	TIGARD OR WTR SYS REVENUE	PS	11/3/2020	8/1/2025	853	Aa3	AA	2	0.8504149	350,000	332,948	359,183	- -
10779	MUN	906429EE1	UNION CTY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	441	Aa1		0.675	0.6750364	490,000	466,470	490,000	- -
10785	MUN	939307KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	441	Aa1		0.59	0.5840838	1,500,000	1,431,600	1,500,000	- -
10798	MUN	938429V61	Washington County SD Municipal	PS	11/17/2020	6/15/2025	806	Aa1	AA+	0.912	0.6448704	350,000	323,134	352,029	- -
10839	MUN	984674JZ5	MCMINNVILLE SCHOOL DIST YAMHIL	PS	6/15/2021	6/15/2023	75	Aa1		0.28	0.28	170,000	168,519	170,000	- -
10078	RRP	SYS10078	Local Govt Investment Pool		7/1/2006	- -	1			3.75	3.75	20,831,004	20,831,004	20,831,004	- -
10084	RR2	SYS10084	First Interstate Bank		7/1/2006	- -	1			3.75	3.75	11,000,967	11,000,967	11,000,967	- -
TOTALS												301,502,972	291,447,324	300,070,996	



BOARD OF
COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: April 24, 2023

SUBJECT: Finance Report for March 2023

ATTENDANCE:
Robert Tintle, Chief Financial Officer



MEMORANDUM

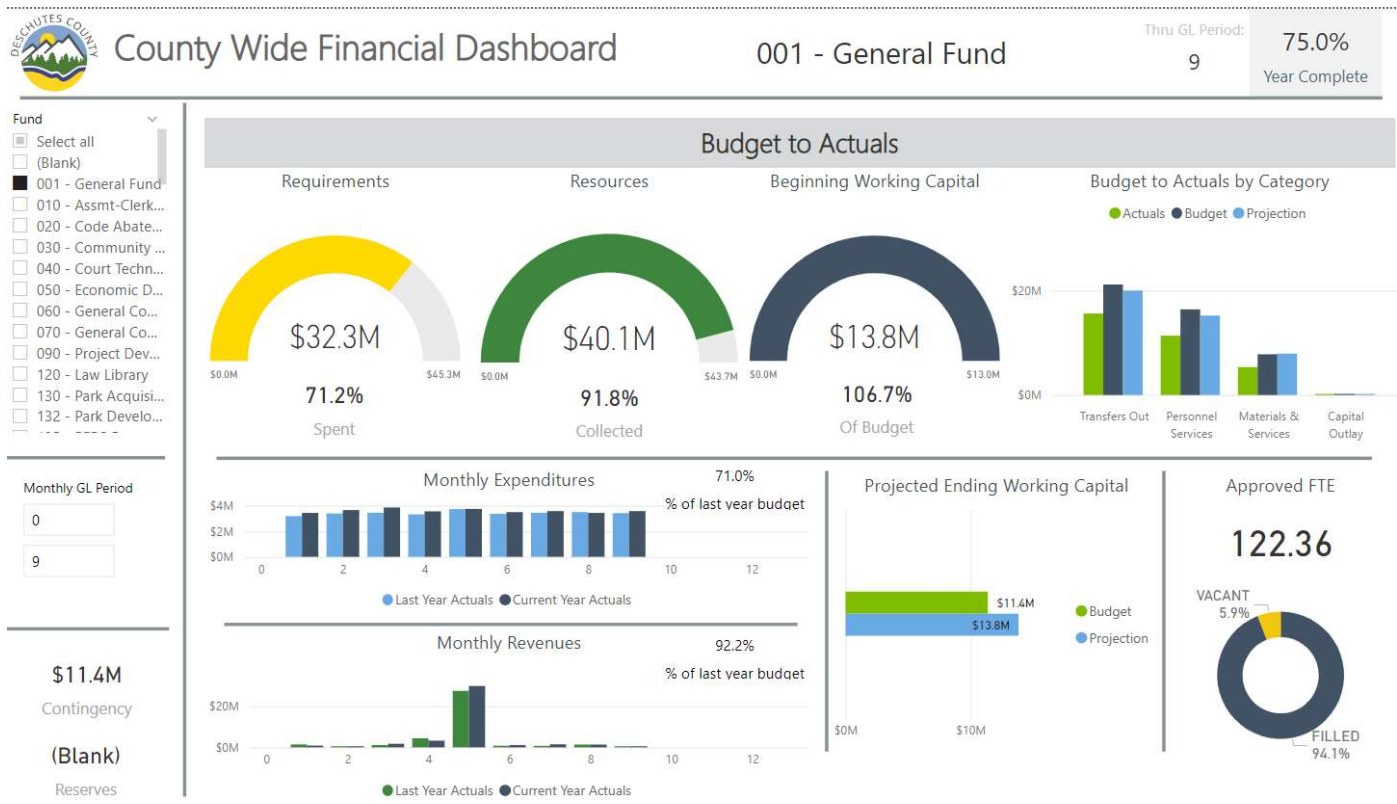
DATE: April 24, 2023
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for March 2023

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

Budget to Actuals Report

General Fund

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



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County’s major funds with actual revenue and expense data compared to budget through March 31, 2023.

Position Control Summary

Position Control Summary FY23													July - June	
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Percent Unfilled
Assessor	Filled	33.26	31.00	32.00	31.00	31.00	33.26	32.26	32.26	32.26				
	Unfilled	2.00	4.26	3.26	4.26	4.26	2.00	3.00	3.00	3.00				9.15%
Clerk	Filled	9.48	9.48	10.48	10.48	10.48	10.48	10.48	9.48	9.48				
	Unfilled	1.00	1.00	-	-	-	-	-	1.00	1.00				4.24%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52				
	Unfilled	-	-	-	-	-	-	-	-	-				0.00%
DA	Filled	57.40	58.40	59.20	61.20	61.20	59.80	58.30	58.80	58.00				
	Unfilled	3.20	2.20	1.40	0.40	0.40	1.30	2.80	2.80	3.60				3.29%
Tax	Filled	5.50	5.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50				
	Unfilled	1.00	1.00	-	-	-	-	-	-	-				3.42%
Veterans'	Filled	5.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00	5.00				
	Unfilled	-	-	-	1.00	1.00	1.00	-	-	-				6.67%
Property Mgmt	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00				
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00				33.33%
Total General Fund	Filled	113.16	111.90	115.70	115.70	115.70	116.56	115.06	114.56	113.76	-	-	-	
	Unfilled	8.20	9.46	5.66	6.66	6.66	5.30	6.80	7.80	8.60	-	-	-	5.94%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60				
	Unfilled	-	-	-	-	-	-	-	-	-				0.00%
Community Justice	Filled	45.20	45.20	45.90	44.90	44.90	45.90	45.90	45.90	47.00				
	Unfilled	2.70	2.70	2.00	3.00	3.00	2.00	2.00	2.00	2.00				4.95%
Sheriff	Filled	218.25	232.25	230.25	230.25	231.75	229.75	228.75	235.75	233.75				
	Unfilled	44.75	30.75	32.75	32.75	31.25	33.25	36.25	29.25	31.25				12.74%
Houseless Effort	Filled	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00				
	Unfilled	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00				61.11%
Health Svcs	Filled	355.80	357.50	368.30	371.30	374.55	380.20	380.10	383.30	383.95				
	Unfilled	49.55	47.85	48.25	46.25	44.25	39.60	39.70	38.50	37.85				10.46%
CDD	Filled	59.80	58.80	59.80	58.80	59.80	57.80	57.80	58.80	58.80				
	Unfilled	12.20	13.20	12.20	13.20	12.20	14.20	6.20	5.20	5.20				15.03%
Road	Filled	55.00	55.00	58.00	57.00	58.00	58.00	57.00	57.00	58.00				
	Unfilled	6.00	6.00	3.00	4.00	3.00	3.00	4.00	4.00	3.00				6.56%
Adult P&P	Filled	35.55	35.55	35.85	34.85	34.85	34.85	34.85	33.85	33.75				
	Unfilled	5.30	5.30	5.00	6.00	6.00	6.00	6.00	7.00	6.00				14.35%
Solid Waste	Filled	27.00	26.00	28.00	26.00	27.00	28.00	27.00	28.00	30.00				
	Unfilled	3.00	4.00	2.00	4.00	3.00	2.00	3.00	2.00	-				8.52%
Victims Assistance	Filled	8.00	8.00	8.00	8.50	8.50	8.50	7.50	7.50	7.50				
	Unfilled	-	-	-	-	-	-	1.00	2.00	2.00				6.49%
GIS Dedicated	Filled	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30				
	Unfilled	-	-	-	-	-	-	-	-	-				0.00%
Fair & Expo	Filled	9.75	9.75	9.75	10.75	10.75	10.75	10.75	11.75	11.75				
	Unfilled	3.75	3.75	3.75	2.75	2.75	2.75	2.75	1.75	1.75				21.19%
Natural Resource	Filled	1.00	-	-	-	2.00	2.00	2.00	2.00	2.00				
	Unfilled	1.00	2.00	2.00	2.00	-	-	-	-	-				38.89%
ISF - Facilities	Filled	20.75	21.75	20.75	21.75	21.75	19.75	19.75	21.75	23.75				
	Unfilled	4.25	3.25	4.25	3.25	3.25	5.25	5.25	3.25	1.25				14.78%
ISF - Admin	Filled	8.75	8.75	9.75	10.75	10.75	10.75	9.75	9.75	9.75				
	Unfilled	2.00	2.00	1.00	-	-	-	-	-	-				5.33%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00				
	Unfilled	-	-	-	-	-	-	-	-	-				0.00%
ISF - Finance	Filled	10.00	8.00	10.00	10.00	10.00	12.00	12.00	12.00	12.00				
	Unfilled	1.00	3.00	1.00	1.00	1.00	-	-	-	-				6.80%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00				
	Unfilled	-	-	-	-	-	-	-	-	-				0.00%
ISF - HR	Filled	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00				
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00				10.00%
ISF - IT	Filled	16.70	16.70	16.70	16.70	16.70	15.70	15.70	16.70	15.70				
	Unfilled	-	-	-	-	-	1.00	1.00	-	1.00				2.00%
ISF - Risk	Filled	2.25	2.25	2.25	2.25	2.25	2.25	3.25	3.25	3.25				
	Unfilled	-	-	-	-	-	-	-	-	-				0.00%
911	Filled	52.00	51.00	49.57	50.57	51.57	52.10	50.10	52.10	52.10				
	Unfilled	8.00	9.00	10.43	9.43	8.43	7.91	9.91	7.91	7.91				14.61%
Total:	Filled	1,064.86	1,074.30	1,095.47	1,096.97	1,107.72	1,111.76	1,104.16	1,120.86	1,123.71	-	-	-	
	Unfilled	154.70	145.26	135.29	136.29	126.79	124.26	125.86	112.66	109.81	-	-	-	
	Total	1,219.56	1,219.56	1,230.76	1,233.26	1,234.51	1,236.01	1,230.01	1,233.51	1,233.51	A	-	-	
	% Unfilled	12.68%	11.91%	10.99%	11.05%	10.27%	10.05%	10.23%	9.13%	8.90%				10.58%

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



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	40,504,168	40,047,506	99%	43,472,708	39,954,465	92%	42,822,464	99%
030 - Juvenile	901,143	1,007,843	112%	1,010,203	574,508	57%	1,046,608	104%
160/170 - TRT	12,578,435	13,029,089	104%	13,631,282	10,624,671	78%	13,163,535	97%
200 - American Rescue Fund	19,000,000	14,281,402	75%	105,186	26,725,155	999%	29,121,381	999%
220 - Justice Court	550,832	494,676	90%	525,032	382,273	73%	525,530	100%
255 - Sheriff's Office	44,947,745	45,776,980	102%	48,877,055	47,344,976	97%	49,328,721	101%
274 - Health Services	48,727,400	48,848,440	100%	57,787,985	47,379,049	82%	56,235,226	97%
295 - CDD	9,580,316	10,542,434	110%	11,675,519	7,070,967	61%	9,512,402	81%
325 - Road	22,629,649	24,768,506	109%	24,889,063	18,670,545	75%	25,574,669	103%
355 - Adult P&P	5,840,250	6,178,356	106%	6,134,018	4,895,742	80%	6,214,210	101%
465 - Road CIP	2,471,190	1,124,832	46%	1,943,063	243,885	13%	590,976	30%
610 - Solid Waste	13,350,600	13,930,834	104%	14,503,499	9,474,452	65%	13,813,001	95%
615 - Fair & Expo	1,395,724	1,779,723	128%	1,408,534	1,478,592	105%	2,049,785	146%
616 - Annual County Fair	1,560,500	1,922,671	123%	1,849,380	2,366,929	128%	2,379,297	129%
617 - Fair & Expo Capital Reserve	8,544	8,012	94%	7,414	127,787	999%	314,917	999%
618 - RV Park	517,524	584,713	113%	642,252	404,542	63%	521,501	81%
619 - RV Park Reserve	7,546	6,354	84%	6,298	15,566	247%	20,850	331%
670 - Risk Management	3,146,973	4,409,440	140%	3,311,477	2,540,558	77%	3,389,701	102%
675 - Health Benefits	23,027,177	25,070,639	109%	23,658,700	18,202,930	77%	24,545,395	104%
705 - 911	12,019,306	12,896,533	107%	13,744,678	12,530,863	91%	13,990,660	102%
999 - Other	50,071,869	34,055,652	68%	57,902,131	47,763,197	82%	57,012,878	98%
TOTAL RESOURCES	312,836,891	300,764,634	96%	327,885,478	298,771,651	91%	352,173,708	107%

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	21,298,809	19,383,248	91%	24,202,373	16,691,646	69%	23,145,707	96%
030 - Juvenile	7,496,355	6,674,328	89%	7,928,538	5,384,201	68%	7,466,302	94%
160/170 - TRT	4,010,388	3,826,539	95%	13,113,218	10,143,672	77%	11,939,381	91%
200 - American Rescue Fund	38,000,000	14,187,441	37%	23,129,361	11,238,960	49%	23,129,361	100%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

220 - Justice Court	736,142	690,802	94%	731,183	546,440	75%	736,139	101%
255 - Sheriff's Office	54,162,360	51,382,461	95%	59,715,533	41,533,128	70%	59,075,830	99%
274 - Health Services	58,872,642	51,718,597	88%	71,019,127	45,246,718	64%	64,466,386	91%
295 - CDD	9,978,889	8,963,943	90%	11,233,304	6,904,597	61%	9,431,358	84%
325 - Road	15,024,128	13,771,124	92%	16,188,996	9,176,778	57%	15,639,098	97%
355 - Adult P&P	7,079,915	6,392,578	90%	7,575,910	4,882,071	64%	6,704,344	88%
465 - Road CIP	29,722,691	8,106,117	27%	28,387,166	14,038,930	49%	22,913,621	81%
610 - Solid Waste	9,709,991	8,792,122	91%	11,754,672	6,657,274	57%	11,008,024	94%
615 - Fair & Expo	2,504,877	2,626,480	105%	2,768,054	2,252,392	81%	2,948,313	107%
616 - Annual County Fair	1,468,131	1,352,783	92%	1,852,030	1,951,726	105%	2,059,945	111%
617 - Fair & Expo Capital Reserve	568,000	7,670	1%	870,000	202,104	23%	870,000	100%
618 - RV Park	552,188	466,135	84%	594,181	365,138	61%	505,887	85%
619 - RV Park Reserve	100,000	885	1%	100,000	5,532	6%	100,000	100%
670 - Risk Management	6,427,292	4,982,451	78%	5,887,806	2,209,323	38%	4,720,833	80%
675 - Health Benefits	29,424,393	29,294,027	100%	26,769,217	17,636,097	66%	30,097,473	112%
705 - 911	14,563,007	10,896,900	75%	17,709,497	9,651,442	54%	16,642,820	94%
999 - Other	86,872,890	41,149,853	47%	107,868,168	39,696,401	37%	97,512,717	90%
TOTAL REQUIREMENTS	398,573,088	284,666,484	71%	439,398,334	246,414,571	56%	411,113,540	94%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	(21,952,604)	(21,807,006)	99%	(20,871,416)	(15,383,518)	74%	(19,698,572)	94%
030 - Juvenile	6,223,387	6,223,387	100%	6,452,997	4,839,741	75%	6,452,997	100%
160/170 - TRT	(6,024,574)	(5,916,413)	98%	(6,031,446)	(4,523,553)	75%	(5,964,179)	99%
220 - Justice Court	240,956	196,126	81%	263,217	197,406	75%	263,217	100%
255 - Sheriff's Office	3,500,737	3,501,246	100%	3,448,587	2,726,243	79%	3,448,587	100%
274 - Health Services	6,122,830	6,122,830	100%	8,007,942	5,206,398	65%	5,906,894	74%
295 - CDD	(270,622)	(1,159,207)	428%	(911,585)	(671,876)	74%	(752,229)	83%
325 - Road	(11,757,547)	(11,757,547)	100%	(12,330,136)	(7,440,775)	60%	(12,330,136)	100%
355 - Adult P&P	471,072	471,071	100%	267,532	150,747	56%	267,532	100%
465 - Road CIP	12,193,917	10,672,113	88%	14,230,313	4,889,361	34%	14,131,212	99%
610 - Solid Waste	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,050,467)	58%	(3,453,962)	65%
615 - Fair & Expo	962,736	918,804	95%	704,127	528,093	75%	657,039	93%
616 - Annual County Fair	(75,000)	(75,000)	100%	(156,706)	(117,522)	75%	(156,706)	100%
617 - Fair & Expo Capital Reserve	798,901	779,502	98%	1,149,827	862,353	75%	1,129,648	98%
618 - RV Park	47,958	47,958	100%	(81,566)	(21,179)	26%	(81,566)	100%
619 - RV Park Reserve	132,042	132,042	100%	261,750	196,173	75%	261,566	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(2,619)	75%	(3,500)	100%
705 - 911	-	-	0%	(59,900)	(59,900)	100%	(59,900)	100%
999 - Other	15,418,726	17,682,916	115%	10,959,373	11,674,895	107%	9,982,058	91%
TOTAL TRANSFERS	91	-	0	(255)	-	0	-	0%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

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



Budget to Actuals Report

General Fund - Fund 001

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	32,410,716	32,791,880	101%	34,467,173	33,570,297	97%	34,378,087	100%	(89,086) A
Property Taxes - Prior	460,000	337,612	73%	301,000	262,415	87%	301,000	100%	-
Other General Revenues	2,689,926	2,880,344	107%	3,591,874	3,572,380	99%	3,811,369	106%	219,495 B
Assessor	987,411	886,514	90%	964,246	352,493	37%	964,246	100%	-
Clerk	2,741,215	2,225,591	81%	2,298,566	961,276	42%	1,298,566	56%	(1,000,000) C
BOPTA	14,588	13,216	91%	14,588	5,261	36%	14,588	100%	-
District Attorney	448,201	258,776	58%	1,183,942	997,227	84%	1,403,289	119%	219,347 D
Tax Office	341,004	321,554	94%	221,483	89,550	40%	221,483	100%	-
Veterans	259,107	182,018	70%	214,836	91,009	42%	214,836	100%	- E
Property Management	152,000	150,000	99%	215,000	52,558	24%	215,000	100%	- F
TOTAL RESOURCES	40,504,168	40,047,506	99%	43,472,708	39,954,465	92%	42,822,464	99%	(650,244)

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

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,470,620	14,990,575	111%	12,975,718	13,847,828	107%	13,847,828	107%
Resources over Requirements	19,205,359	20,664,258		19,270,335	23,262,819		19,676,757		406,422
Net Transfers - In (Out)	(21,952,604)	(21,807,006)		(20,871,416)	(15,383,518)		(19,698,572)		1,172,844
TOTAL FUND BALANCE	\$ 10,723,375	\$ 13,847,828	129%	\$ 11,374,637	\$ 21,727,128	191%	\$ 13,826,013	122%	\$2,451,376

- A** Current year taxes received primarily in November, February and May; actual FY22-23 TAV is 5.50% over FY21-22 vs. 5.55% budgeted
- B** PILT payment of \$500,000 received in July 2022; includes ~\$585K for a State Grant that will be passed through to NeighborImpact for domestic well assistance
- C** Recording fees expected to be lower than budget due to decreased loan origination volume from rising interest rates
- D** Recent budget adjustment to increase State grant funding which is expected to come in later this fiscal year
- E** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- F** Interfund land-sale management revenue recorded at year-end
- G** Projected Personnel savings based on FY22/FY23 average vacancy rate of 7.9%
- H** Projected Personnel based on vacancy savings to date
- I** Projected Personnel savings based on FY22/FY23 average vacancy rate of 4.2%
- J** Includes \$100K loan to Alfalfa Fire District
- K** Repayment to General Fund from Finance Reserves for ERP Implementation
- L** Estimating Behavioral Health will return approximately \$1.2M of County General Funds in FY23



Budget to Actuals Report

Juvenile - Fund 030

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	432,044	500,765	116%	525,049	269,682	51%	525,049	100%	-
ODE Juvenile Crime Prev	100,517	117,184	117%	123,000	51,261	42%	107,720	88%	(15,280)
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Leases	88,000	89,154	101%	86,000	67,671	79%	90,228	105%	4,228
Inmate/Prisoner Housing	80,000	92,400	116%	55,000	87,300	159%	95,000	173%	40,000
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	49,339	25,271	51%	43,271	88%	(6,068)
Miscellaneous	7,500	29,113	388%	42,500	30,202	71%	37,000	87%	(5,500)
OJD Court Fac/Sec SB 1065	20,000	10,291	51%	15,000	10,008	67%	15,000	100%	-
Food Subsidy	12,000	11,380	95%	10,000	8,336	83%	10,000	100%	-
Contract Payments	8,000	9,947	124%	8,000	2,930	37%	5,000	63%	(3,000)
Interest on Investments	14,243	7,647	54%	6,815	21,848	321%	28,840	423%	22,025
TOTAL RESOURCES	901,143	1,007,843	112%	1,010,203	574,508	57%	1,046,608	104%	36,405

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,082,895	5,411,118	89%	6,292,271	4,346,132	69%	5,867,866	93%
Materials and Services	1,363,409	1,249,983	92%	1,527,992	1,014,454	66%	1,490,161	98%	37,831
Capital Outlay	50,051	13,226	26%	108,275	23,615	22%	108,275	100%	-
TOTAL REQUIREMENTS	7,496,355	6,674,328	89%	7,928,538	5,384,201	68%	7,466,302	94%	462,236

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

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

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



Budget to Actuals Report

TRT - Fund 160/170

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,519,987	12,977,205	104%	13,580,874	10,548,764	78%	13,060,154	96%	(520,720) A
Interest on Investments	58,448	51,884	89%	50,408	75,747	150%	103,220	205%	52,812 B
Miscellaneous	-	-		-	161		161		161
TOTAL RESOURCES	12,578,435	13,029,089	104%	13,631,282	10,624,671	78%	13,163,535	97%	(467,747)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Grants & Contributions	-	-		5,600,000	4,600,000	82%	4,600,000	82%
COVA	3,660,659	3,512,891	96%	3,675,886	2,686,456	73%	3,528,818	96%	147,068 D
Interfund Charges	239,526	239,526	100%	3,574,573	2,680,930	75%	3,574,573	100%	- E
Administrative	15,203	9,365	62%	215,508	138,787	64%	188,739	88%	26,769
Software	95,000	64,758	68%	47,251	37,500	79%	47,251	100%	-
TOTAL REQUIREMENTS	4,010,388	3,826,539	95%	13,113,218	10,143,672	77%	11,939,381	91%	1,173,837

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(14,994)	75%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(56,250)	75%	(75,000)	100%	-
Transfer Out - Justice Court	(240,956)	(196,126)	81%	(263,217)	(197,406)	75%	(263,217)	100%	-
Transfer Out - Health	(444,417)	(444,417)	100%	(418,417)	(313,812)	75%	(418,417)	100%	-
Transfer Out - F&E Reserve	(498,901)	(479,502)	96%	(501,683)	(376,254)	75%	(481,504)	96%	20,179 F
Transfer Out - F&E	(1,093,513)	(1,049,581)	96%	(1,101,342)	(826,002)	75%	(1,054,254)	96%	47,088 G
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(2,738,835)	75%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,024,574)	(5,916,413)	98%	(6,031,446)	(4,523,553)	75%	(5,964,179)	99%	67,267

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,890,343	6,189,395	105%	9,513,382	9,475,532	100%	9,475,532	100%
Resources over Requirements	8,568,047	9,202,550		518,064	480,999		1,224,154		706,090
Net Transfers - In (Out)	(6,024,574)	(5,916,413)		(6,031,446)	(4,523,553)		(5,964,179)		67,267
TOTAL FUND BALANCE	\$ 8,433,816	\$ 9,475,532	112%	\$ 4,000,000	\$ 5,432,978	136%	\$ 4,735,507	118%	\$735,507

- A** Room Tax collections up 3% over last year versus 5.0% budget assumption
- B** Investment Income projected to come in higher than budget
- C** Includes contributions of \$4M to Sunriver Service District and \$600K to Deschutes Trail Coalition; \$1M budgeted for Mt. Bachelor will be paid in FY24
- D** Payments to COVA based on a percent of TRT collections
- E** Includes ~\$3.5M for Interfund Payments to the General County Reserve Fund
- F** The balance of the 1% F&E TRT is transferred to F&E reserves
- G** Transfer projected to be lower based on decreased Room Tax revenue



Budget to Actuals Report

ARPA – Fund 200

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Interest on Investments	-	93,961		105,186	234,306	223%	319,460	304%	214,274	A
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	14,187,441	75%	-	24,179,776		24,179,776		24,179,776	C
Local Assistance & Tribal Consistency	-	-		-	2,311,073		4,622,145		4,622,145	B
TOTAL RESOURCES	19,000,000	14,281,402	75%	105,186	26,725,155	999%	29,121,381	999%	29,016,195	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Services to Disproportionately Impacted Communities	20,650,098	5,242,251	25%	15,394,824	8,894,264	58%	15,394,824	100%	-
Administrative	5,281,005	143,079	3%	4,317,328	129,342	3%	4,317,328	100%	-	E
Infrastructure	2,050,000	527,275	26%	1,634,710	648,353	40%	1,634,710	100%	-	F
Negative Economic Impacts	6,285,840	5,488,685	87%	899,577	674,792	75%	899,577	100%	-	G
Public Health	3,733,057	2,786,152	75%	882,922	892,210	101%	882,922	100%	-	H
TOTAL REQUIREMENTS	38,000,000	14,187,441	37%	23,129,361	11,238,960	49%	23,129,361	100%	-	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	19,000,000	14,137	0%	23,024,175	108,098	0%	108,098	0%
Resources over Requirements	(19,000,000)	93,961		(23,024,175)	15,486,195		5,992,020		29,016,195
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	-	\$ 108,098	999%	-	\$ 15,594,293	999%	\$ 6,100,118	999%	\$6,100,118

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



Budget to Actuals Report

Justice Court - Fund 220

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	550,000	494,265	90%	525,000	381,859	73%	525,000	100%	-
Interest on Investments	95	45	48%	32	414	999%	530	999%	498 A
Miscellaneous	737	365	50%	-	-	-	-	-	-
TOTAL RESOURCES	550,832	494,676	90%	525,032	382,273	73%	525,530	100%	498

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

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

Resources over Requirements	(185,310)	(196,126)		(206,151)	(164,168)		(210,609)		(4,458)
Net Transfers - In (Out)	240,956	196,126		263,217	197,406		263,217		-
TOTAL □	\$ 55,646	-	0%	\$ 57,066	\$ 33,238	58%	\$ 52,608	92%	(\$4,458)

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



Budget to Actuals Report

Sheriff's Office - Fund 255

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	28,448,529	28,828,746	101%	30,282,049	29,551,917	98%	30,239,651	100%	(42,398) A
LED #2 Property Tax Current	11,813,562	11,962,302	101%	13,400,541	13,007,210	97%	13,313,046	99%	(87,495) B
Sheriff's Office Revenues	3,993,964	4,407,029	110%	4,607,630	4,195,268	91%	4,946,564	107%	338,934 C
LED #1 Property Tax Prior	330,000	288,862	88%	330,000	220,574	67%	330,000	100%	-
LED #2 Property Tax Prior	145,000	118,145	81%	145,000	91,142	63%	145,000	100%	-
LED #1 Interest	147,416	96,152	65%	89,119	221,920	249%	285,500	320%	196,381 C
LED #2 Interest	69,274	24,356	35%	22,716	56,945	251%	68,960	304%	46,244 D
LED #2 Foreclosed Properties	-	15,070	-	-	-	-	-	-	-
LED #1 Foreclosed Properties	-	36,317	-	-	-	-	-	-	-
TOTAL RESOURCES	44,947,745	45,776,980	102%	48,877,055	47,344,976	97%	49,328,721	101%	451,666

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Digital Forensics	-	-	-	808,610	592,446	73%	789,644	98%	18,966
Concealed Handgun Licenses	-	-	-	335,044	241,876	72%	326,804	98%	8,240
Rickard Ranch	-	-	-	264,871	141,470	53%	264,871	100%	-
Sheriff's Services	4,002,499	4,208,992	105%	5,863,885	3,757,911	64%	5,172,145	88%	691,740
Civil/Special Units	1,154,204	1,112,473	96%	1,168,300	849,639	73%	1,082,781	93%	85,519
Automotive/Communications	3,576,342	3,738,777	105%	4,005,888	2,536,913	63%	3,902,719	97%	103,169
Detective	3,029,130	3,013,632	99%	3,583,825	2,967,910	83%	3,941,343	110%	(357,518)
Patrol	14,015,461	13,440,565	96%	14,640,315	10,445,799	71%	14,696,309	100%	(55,994)
Records	1,025,023	735,218	72%	944,493	501,574	53%	693,695	73%	250,798
Adult Jail	21,033,697	18,807,184	89%	22,069,320	15,126,374	69%	21,662,166	98%	407,154 E
Court Security	444,617	431,758	97%	424,769	403,821	95%	538,116	127%	(113,347)
Emergency Services	789,912	543,303	69%	829,997	390,100	47%	642,989	77%	187,008
Special Services	1,775,588	2,053,196	116%	2,047,792	1,713,997	84%	2,429,126	119%	(381,334)
Training	1,626,207	1,786,439	110%	1,907,588	1,179,886	62%	1,901,401	100%	6,187
Other Law Enforcement	1,389,684	1,510,925	109%	820,836	683,412	83%	1,031,721	126%	(210,885)
Non - Departmental	299,998	-	0%	-	-	0%	-	100%	-
TOTAL REQUIREMENTS	54,162,360	51,382,461	95%	59,715,533	41,533,128	70%	59,075,830	99%	639,703

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

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	17,874,511	17,266,520	97%	14,414,541	15,162,285	105%	15,162,285	105%	747,744
Resources over Requirements	(9,214,615)	(5,605,481)	-	(10,838,478)	5,811,848	-	(9,747,109)	-	1,091,369
Net Transfers - In (Out)	3,500,737	3,501,246	-	3,448,587	2,726,243	-	3,448,587	-	-
TOTAL FUND BALANCE	\$ 12,160,633	\$ 15,162,285	125%	\$ 7,024,650	\$ 23,700,376	337%	\$ 8,863,763	126%	\$ 1,839,113

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

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



Budget to Actuals Report

Health Services - Fund 274

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,641,302	16,634,837	94%	22,223,536	18,473,565	83%	19,259,801	87%	(2,963,735)
OHP Capitation	8,947,837	11,776,144	132%	12,882,624	9,959,640	77%	12,115,681	94%	(766,943)
State Miscellaneous	4,129,465	3,518,729	85%	8,901,719	6,160,271	69%	7,943,579	89%	(958,140)
OHP Fee for Service	3,627,151	4,032,343	111%	3,232,620	3,312,660	102%	5,002,172	155%	1,769,552
Federal Grants	4,303,483	4,090,251	95%	2,615,634	1,498,723	57%	2,551,727	98%	(63,907)
Local Grants	1,936,838	3,350,227	173%	2,332,031	2,077,473	89%	2,012,022	86%	(320,009)
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	1,202,335	97%	1,346,549	109%	108,050
Other	884,036	866,362	98%	1,169,317	1,761,026	151%	2,093,626	179%	924,309
State - Medicaid/Medicare	843,050	777,348	92%	807,530	856,673	106%	1,142,142	141%	334,612
Patient Fees	468,415	538,392	115%	615,644	491,209	80%	669,029	109%	53,385
Medicaid	1,014,100	750,524	74%	430,863	498,871	116%	665,321	154%	234,458
State - Medicare	172,200	194,470	113%	337,614	155,417	46%	206,477	61%	(131,137)
Vital Records	280,000	342,960	122%	300,000	246,242	82%	324,251	108%	24,251
Liquor Revenue	157,000	199,100	127%	177,574	97,070	55%	177,574	100%	-
Divorce Filing Fees	173,030	178,331	103%	173,030	63,178	37%	63,178	37%	(109,852)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	127,000	100%	127,000	100%	-
State Shared- Family Planning	152,634	118,228	77%	125,000	115,610	92%	154,147	123%	29,147
Interest on Investments	156,549	101,438	65%	97,750	282,088	289%	380,950	390%	283,200
CCBHC Grant	2,627,291	38,587	1%	-	-	-	-	-	-
TOTAL RESOURCES	48,727,400	48,848,440	100%	57,787,985	47,379,049	82%	56,235,226	97%	(1,552,759)

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

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	5,909,168	5,909,168	100%	6,608,245	4,956,102	75%	5,435,840	82%	(1,172,405)
Transfers In- OHP Mental Health	-	-	-	1,473,586	368,382	25%	544,943	37%	(928,643)
Transfers In - TRT	444,417	444,417	100%	418,417	313,812	75%	418,417	100%	-
Transfers Out	(230,755)	(230,755)	100%	(492,306)	(431,898)	88%	(492,306)	100%	-
TOTAL TRANSFERS	6,122,830	6,122,830	100%	8,007,942	5,206,398	65%	5,906,894	74%	(2,101,048)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	10,033,946	10,689,975	107%	11,228,719	13,942,649	124%	13,942,649	124%	2,713,929
Resources over Requirements	(10,145,242)	(2,870,157)	-	(13,231,142)	2,132,331	-	(8,231,160)	-	4,999,982
Net Transfers - In (Out)	6,122,830	6,122,830	100%	8,007,942	5,206,398	65%	5,906,894	74%	(2,101,048)
TOTAL FUND BALANCE	\$ 6,011,534	\$ 13,942,649	232%	\$ 6,005,519	\$ 21,281,378	354%	\$ 11,618,382	193%	\$ 5,612,863



Budget to Actuals Report

Health Services - Admin - Fund 274

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Federal Grants	1,438,843	1,183,981	82%	454,405	421,394	93%	609,128	134%	154,723 A
State Grant	769,319	493,270	64%	379,180	341,655	90%	149,944	40%	(229,236) B
OHP Capitation	-	436,443		367,074	306,713	84%	367,074	100%	-
Other	9,200	12,146	132%	160,495	156,577	98%	162,949	102%	2,454
Interest on Investments	156,549	101,438	65%	97,750	282,088	289%	380,950	390%	283,200
CCBHC Grant	486,804	6,938	1%	-	-		-		-
Patient Fees	-	1,124		-	-		-		-
TOTAL RESOURCES	2,860,715	2,235,340	78%	1,458,904	1,508,427	103%	1,670,045	114%	211,141

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,904,224	5,832,219	84%	6,738,820	4,422,049	66%	6,030,564	89%
Materials and Services	6,580,649	6,134,705	93%	7,010,683	4,951,668	71%	6,946,024	99%	64,659
Administration Allocation	(10,188,902)	(10,188,901)	100%	(11,228,846)	(5,530,452)	49%	(11,228,846)	100%	-
TOTAL REQUIREMENTS	3,295,971	1,778,023	54%	2,520,656	3,843,266	152%	1,747,742	69%	772,915

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	-	-		80,771	20,190	25%	-	0%
Transfers Out	(219,794)	(219,794)	100%	(230,635)	(172,971)	75%	(230,635)	100%	-
TOTAL TRANSFERS	(219,794)	(219,794)	100%	(149,864)	(152,781)	102%	(230,635)	154%	(80,771)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,552,000	3,769,942	106%	3,884,332	4,007,465	103%	4,007,465	103%
Resources over Requirements	(435,256)	457,318		(1,061,752)	(2,334,839)		(77,697)		984,056
Net Transfers - In (Out)	(219,794)	(219,794)		(149,864)	(152,781)		(230,635)		(80,771)
TOTAL FUND BALANCE	\$ 2,896,950	\$ 4,007,465	138%	\$ 2,672,716	\$ 1,519,845	57%	\$ 3,699,134	138%	\$1,026,418

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



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	11,907,014	12,160,202	102%	15,718,843	13,754,183	88%	12,723,710	81%	(2,995,133) A
OHP Capitation	8,947,837	11,339,701	127%	12,515,550	9,652,927	77%	11,748,607	94%	(766,943) B
State Miscellaneous	1,934,643	1,712,171	89%	8,027,373	5,845,958	73%	7,264,424	90%	(762,949) C
OHP Fee for Service	3,627,151	4,009,351	111%	3,214,360	3,290,720	102%	4,972,909	155%	1,758,549 B
Federal Grants	2,725,623	2,781,433	102%	2,017,169	1,005,729	50%	1,775,428	88%	(241,741)
Local Grants	1,093,055	1,378,335	126%	1,475,139	1,190,920	81%	1,255,734	85%	(219,405) E
Other	682,180	668,038	98%	719,670	541,482	75%	721,325	100%	1,655
Patient Fees	372,115	431,526	116%	519,344	387,165	75%	516,300	99%	(3,044)
Medicaid	1,014,100	750,524	74%	430,863	498,871	116%	665,321	154%	234,458
State - Medicare	172,200	194,470	113%	337,614	155,417	46%	206,477	61%	(131,137)
Liquor Revenue	157,000	199,100	127%	177,574	97,070	55%	177,574	100%	-
Divorce Filing Fees	173,030	178,331	103%	173,030	63,178	37%	63,178	37%	(109,852) D
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	127,000	100%	127,000	100%	-
CCBHC Grant	2,140,487	31,649	1%	-	-	-	-	-	-
TOTAL RESOURCES	35,073,435	35,961,830	103%	45,453,529	36,610,620	81%	42,217,987	93%	(3,235,542)

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	7,523,855	7,523,855	100%	8,265,132	4,088,436	49%	8,265,132	100%	-
Personnel Services	26,606,065	24,513,386	92%	32,453,031	23,264,728	72%	30,833,691	95%	1,619,340 F
Materials and Services	4,882,963	3,690,305	76%	10,260,652	3,496,557	34%	6,764,062	66%	3,496,589
Capital Outlay	80,000	54,752	68%	225,443	137,905	61%	216,855	96%	8,588
TOTAL REQUIREMENTS	39,092,883	35,782,298	92%	51,204,258	30,987,626	61%	46,079,740	90%	5,124,518

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	2,278,087	2,278,087	100%	2,231,439	1,673,541	75%	1,227,695	55%	(1,003,744) G
Transfers In- OHP Mental Health	-	-	-	1,392,815	348,192	25%	544,943	39%	(847,872) H
Transfers Out	(10,961)	(10,961)	100%	(152,921)	(150,177)	98%	(152,921)	100%	-
TOTAL TRANSFERS	2,267,126	2,267,126	100%	3,471,333	1,871,556	54%	1,619,717	47%	(1,851,616)

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

- A** Increase of \$1.1M related to new funds for Aid & Assist (\$431K), a cost of living adjustment (\$358K), and carryforward revenue from FY22 (\$455k). Projected revenue is less than actuals received because the projection excludes unearned revenue.
- B** A new System of Care wraparound payment was budgeted as part of OHP Capitation, but is coming in as OHP Fee for Service.
- C** Vacancies in I/DD are estimated to result in lower State Miscellaneous revenue than budgeted. Projected revenue is less than actuals received because the projection excludes unearned revenue.
- D** Mediation Program will no longer be managed within Health Services, so funds are transferred out of Health Services
- E** Projected revenue is less than actuals received because the projection excludes unearned revenue.
- F** Personnel projections based on year to date vacancy savings and assume 10% moving forward.
- G** Estimating Behavioral Health will return approximately \$1M return of County General Funds in FY23.
- H** Transfers In from OHP Mental Health Reserves will occur at end of year. Fewer funds are currently projected to be transferred to Behavioral Health than budgeted.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,964,969	3,981,365	80%	6,125,513	4,377,727	71%	6,386,147	104%	260,634
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	1,202,335	97%	1,346,549	109%	108,050
State Miscellaneous	2,194,822	1,806,557	82%	874,346	314,313	36%	679,155	78%	(195,191)
Local Grants	843,783	1,971,892	234%	856,892	886,553	103%	756,288	88%	(100,604)
State - Medicaid/Medicare	843,050	777,348	92%	807,530	856,673	106%	1,142,142	141%	334,612
Vital Records	280,000	342,960	122%	300,000	246,242	82%	324,251	108%	24,251
Other	192,656	186,177	97%	289,152	1,062,966	368%	1,209,352	418%	920,200
Federal Grants	139,017	124,837	90%	144,060	71,600	50%	167,171	116%	23,111
State Shared- Family Planning	152,634	118,228	77%	125,000	115,610	92%	154,147	123%	29,147
Patient Fees	96,300	105,742	110%	96,300	104,044	108%	152,729	159%	56,429
OHP Fee for Service	-	22,993		18,260	21,940	120%	29,263	160%	11,003
TOTAL RESOURCES	10,793,250	10,651,270	99%	10,875,552	9,260,002	85%	12,347,194	114%	1,471,642

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,665,047	2,665,046	100%	2,963,714	1,442,016	49%	2,963,714	100%
Personnel Services	10,484,069	9,047,822	86%	11,466,901	7,770,995	68%	10,718,045	93%	748,856
Materials and Services	3,257,672	2,418,033	74%	2,631,466	1,013,540	39%	2,729,069	104%	(97,603)
Capital Outlay	77,000	27,376	36%	232,132	189,275	82%	228,076	98%	4,056
TOTAL REQUIREMENTS	16,483,788	14,158,277	86%	17,294,213	10,415,826	60%	16,638,904	96%	655,309

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,631,081	3,631,081	100%	4,376,806	3,282,561	75%	4,208,145	96%
Transfers In - TRT	444,417	444,417	100%	418,417	313,812	75%	418,417	100%	-
Transfers Out	-	-		(108,750)	(108,750)	100%	(108,750)	100%	-
TOTAL TRANSFERS	4,075,498	4,075,498	100%	4,686,473	3,487,623	74%	4,517,812	96%	(168,661)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,869,932	3,049,370	106%	2,555,592	3,618,039	142%	3,618,039	142%
Resources over Requirements	(5,690,538)	(3,507,006)		(6,418,661)	(1,155,824)		(4,291,710)		2,126,951
Net Transfers - In (Out)	4,075,498	4,075,498		4,686,473	3,487,623		4,517,812		(168,661)
TOTAL FUND BALANCE	\$ 1,254,892	\$ 3,617,861	288%	\$ 823,404	\$ 5,949,839	723%	\$ 3,844,141	467%	\$3,020,737

- A** Carryforward of unbudgeted funds are related to vacancies in COVID Team and Public Health Modernization; Includes additional funds for Problem Gambling
- B** Projected revenue is less than actuals received because the projection excludes unearned revenue.
- C** Carryforward from FY22 of appx. \$40K for Living Well and Diabetes Prevention Programs, as well as reclassifying \$60K from Jefferson County for disease investigation. Projected revenue is less than actuals received because the projection excludes unearned revenue.
- D** Medicaid revenue trending more than budgeted for the Family Support Services - Nurse Home Visiting Programs
- E** Revenue over budget is related to receipt of additional Opioid Settlement funds for years 1-3 of two settlements. Currently the resources are not obligated, and will fall to fund balance.
- F** Personnel projections based on year to date vacancy savings and assume 6% moving forward.
- G** Increase in expenditures related to additional funds in Prevention Services, including Tobacco Prevention, Diabetes Prevention, and Alcohol and Drug Prevention. Also includes estimated isolation motel expenses and increase MAC/TCM match amounts.
- H** Due to Health Officer vacancy, anticipate returning associated County General Fund (\$168K).



Budget to Actuals Report

Community Development - Fund 295

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

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

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

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,432,367	1,749,673	122%	2,096,504	2,168,956	103%	2,168,956	103%
Resources over Requirements	(398,573)	1,578,491	-	442,215	166,370	-	81,044	-	(361,171)
Net Transfers - In (Out)	(270,622)	(1,159,207)	-	(911,585)	(671,876)	-	(752,229)	-	159,356
TOTAL FUND BALANCE	\$ 763,172	\$ 2,168,956	284%	\$ 1,627,134	\$ 1,663,451	102%	\$ 1,497,771	92%	(\$129,363)

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



Budget to Actuals Report

Road - Fund 325

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	17,485,000	19,740,504	113%	19,483,147	15,298,702	79%	20,103,788	103%	620,641 A
Federal - PILT Payment	2,096,751	2,195,918	105%	2,200,000	2,239,616	102%	2,239,616	102%	39,616 B
Other Inter-fund Services	1,221,632	1,254,413	103%	1,311,901	342,783	26%	1,300,901	99%	(11,000)
Forest Receipts	627,207	792,420	126%	882,502	-	0%	-	0%	(882,502)
Sale of Equip & Material	449,150	341,833	76%	426,000	345,267	81%	474,833	111%	48,833
Cities-Bend/Red/Sis/La Pine	560,000	155,269	28%	403,731	266,129	66%	399,488	99%	(4,243)
Miscellaneous	67,340	68,747	102%	77,610	54,186	70%	84,410	109%	6,800
Interest on Investments	59,109	55,083	93%	54,172	79,163	146%	103,110	190%	48,938 C
Mineral Lease Royalties	60,000	148,267	247%	50,000	20,429	41%	50,000	100%	-
State Miscellaneous	-	-	-	-	20,000	-	20,000	-	20,000
Assessment Payments (P&I)	3,460	16,052	464%	-	4,272	-	6,200	-	6,200 D
Revenue Not Assigned	-	-	-	-	-	-	792,322	-	792,322
TOTAL RESOURCES	22,629,649	24,768,506	109%	24,889,063	18,670,545	75%	25,574,669	103%	685,606

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,916,229	6,751,810	98%	7,802,271	5,323,517	68%	7,309,479	94%	492,792 E
Materials and Services	7,843,400	6,877,560	88%	8,246,700	3,760,924	46%	8,192,511	99%	54,189
Capital Outlay	264,500	141,754	54%	140,025	92,337	66%	137,109	98%	2,917
TOTAL REQUIREMENTS	15,024,128	13,771,124	92%	16,188,996	9,176,778	57%	15,639,098	97%	549,897

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	6,383,832	8,566,521	134%	5,892,967	7,806,356	132%	7,806,356	132%	1,913,390
Resources over Requirements	7,605,521	10,997,382	-	8,700,067	9,493,767	-	9,935,571	-	1,235,503
Net Transfers - In (Out)	(11,757,547)	(11,757,547)	-	(12,330,136)	(7,440,775)	-	(12,330,136)	-	-
TOTAL FUND BALANCE	\$ 2,231,806	\$ 7,806,356	350%	\$ 2,262,898	\$ 9,859,348	436%	\$ 5,411,791	239%	\$3,148,893

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



Budget to Actuals Report

Adult P&P - Fund 355

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,202,885	4,734,453	113%	4,734,453	3,550,840	75%	4,734,453	100%	-
CJC Justice Reinvestment	781,597	892,038	114%	892,038	943,172	106%	943,171	106%	51,133 A
DOC Measure 57	255,545	244,606	96%	244,606	271,606	111%	271,606	111%	27,000 B
State Miscellaneous	138,000	96,068	70%	123,453	44,771	36%	100,000	81%	(23,453) C
Interfund- Sheriff	50,000	55,000	110%	50,000	37,500	75%	50,000	100%	-
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	-	0%	50,000	100%	-
Oregon BOPPPS	24,281	20,318	84%	20,318	-	0%	-	0%	(20,318) D
Interest on Investments	45,193	19,125	42%	18,151	47,149	260%	63,680	351%	45,529 E
Electronic Monitoring Fee	2,500	280	11%	500	607	121%	800	160%	300 F
Miscellaneous	500	3,904	781%	500	99	20%	500	100%	-
DOC-Family Sentence Alt	118,250	58,958	50%	-	-	-	-	-	-
Probation Work Crew Fees	1,500	-	0%	-	-	-	-	-	-
Probation Supervision Fees	170,000	3,606	2%	-	-	-	-	-	-
TOTAL RESOURCES	5,840,250	6,178,356	106%	6,134,018	4,895,742	80%	6,214,210	101%	80,192

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

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	662,046	662,045	100%	536,369	402,264	75%	536,369	100%
Transfer to Vehicle Maint	(190,974)	(190,974)	100%	(69,277)	(51,957)	75%	(69,277)	100%	-
Transfers Out	-	-	-	(199,560)	(199,560)	100%	(199,560)	100%	-
TOTAL TRANSFERS	471,072	471,071	100%	267,532	150,747	56%	267,532	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,739,775	2,982,055	109%	3,100,000	3,238,905	104%	3,238,905	104%
Resources over Requirements	(1,239,665)	(214,221)	-	(1,441,892)	13,671	-	(490,133)	-	951,759
Net Transfers - In (Out)	471,072	471,071	-	267,532	150,747	-	267,532	-	-
TOTAL FUND BALANCE	\$ 1,971,182	\$ 3,238,905	164%	\$ 1,925,640	\$ 3,403,323	177%	\$ 3,016,303	157%	\$1,090,663

- A** Received additional JRI funding for training, equity plan, and community engagement.
- B** DOC has increased funds for M57. Deschutes County received an additional \$27K for housing and curriculum training.
- C** Close out of Adult Treatment Court. No longer accepting new clients.
- D** Hearings officer agreement with board of supervision is payment in even year. Payment will come next year.
- E** Investment Income projected to come in higher than budget
- F** Received additional electronic monitoring restitution payments.
- G** Projected Personnel savings based on FY23 average vacancy rate of 13.9%
- H** Adult Treatment Court Closure and based on other expense trends.



Budget to Actuals Report

Road CIP - Fund 465

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	2,191,461	1,000,000	46%	1,818,500	-	0%	267,106	15%	(1,551,394) A
Interest on Investments	279,729	124,832	45%	124,563	243,885	196%	323,870	260%	199,307 B
TOTAL RESOURCES	2,471,190	1,124,832	46%	1,943,063	243,885	13%	590,976	30%	(1,352,087)

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

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

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	20,374,044	23,533,004	116%	24,548,274	27,223,832	111%	27,223,832	111%	2,675,558
Resources over Requirements	(27,251,501)	(6,981,285)		(26,444,103)	(13,795,046)		(22,322,645)		4,121,458
Net Transfers - In (Out)	12,193,917	10,672,113		14,230,313	4,889,361		14,131,212		(99,101)
TOTAL FUND BALANCE	\$ 5,316,460	\$ 27,223,832	512%	\$ 12,334,484	\$ 18,318,147	149%	\$ 19,032,399	154%	\$ 6,697,915

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



Budget to Actuals Report

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

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Completed

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 10,000,000	\$ -		\$ 7,319,310	\$ 2,200,000	30%	\$ 2,200,000	30%	\$ 5,119,310
US 20 at Tumalo	6,700,000	-		6,700,000	6,700,000	100%	6,700,000	100%	-A
Tumalo Road / Tumalo Place	-	67,998		-	-		-		-
Old Bend Rdm/Tumalo Rd Inter	-	16,907		-	-		-		-
NE Negus and 17TH	2,363,532	2,142,875	91%	-	-		-		-
Hunnel Rd: Loco Rd to Tumalo Rd	2,168,940	637,975	29%	4,265,216	793,061	19%	4,017,815	94%	247,401
Transportation System Plan Update	108,510	86,081	79%	-	39,948		77,100		(77,100)
Gribbling Rd Bridge	279,575	1,110	0%	818,500	90,360	11%	267,106	33%	551,394
Terrebonne Wastewater Feasibility St.	-	35,130		-	-		-		-
Rickard Rd: Groff Rd to US 20	1,716,142	1,391,051	81%	-	-		-		-
Paving Powell Butte Hwy	931,140	1,319,374	142%	-	-		-		-
Smith Rock Way Bridge Replace	505,000	1,869	0%	985,000	79,505	8%	256,699	26%	728,301
Deschutes Mkt Rd/Hamehook Round	671,000	208,367	31%	1,663,000	461,836	28%	2,305,294	139%	(642,294)
Paving Cottonwood: Us 97 To BSNF RR	618,144	499,075	81%	-	-		-		-
Paving Desch Mkt Rd: Yeoman Hamehook	310,838	-	0%	443,000	-	0%	-	0%	443,000
Paving Alfalfa Mkt Rd: Mp 4 Dodds	265,000	2,638	1%	1,200,000	1,788,826	149%	1,788,826	149%	(588,826)
Paving Of Hamby Rd: Us 20 To Butler	200,000	1,912	1%	333,000	999,285	300%	999,286	300%	(666,286)
Powell Butte Hwy/Butler Market RB	150,000	38,562	26%	785,000	140,376	18%	306,153	39%	478,847
Wilcox Ave Bridge #2171-03 Replacement	100,000	-	0%	160,000	-	0%	-	0%	160,000
US 20: Tumalo Multi-Use Path Crossing	1,250,000	1,200,000	96%	-	-		-		-
Highway Warning Systems 2021	-	69,536		-	-		-		-
Tumalo Wastewater Feasibility Study	-	219		-	-		-		-
Paving Tumalo Rd/Deschutes Mkt Rd	-	1,640		246,000	32,693	13%	32,693	13%	213,308
Slurry Seal 2022	-	1,148		-	337,183		337,183		(337,183)
Paving of Rosland Rd: US 20 to Draf	-	-		380,000	-	0%	393,000	103%	(13,000)
Intersection Safety Improvements	-	-		150,000	-	0%	-	0%	150,000
Hamehook Rd Bridge #16181 Rehabilitation	-	-		96,500	-	0%	40,000	41%	56,500
NW Lower Bridge Way: 43rd St to Holmes Rd	-	-		100,000	155	0%	60,000	60%	40,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		815,000	-	0%	815,000	100%	-
Slurry Seal 2023	-	-		300,000	-	0%	300,000	100%	-
Terrebonne Wastewater System Phase 1	-	-		1,000,000	-	0%	-	0%	1,000,000 B
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	-	-		100,000	-	0%	35,000	35%	65,000
Local Road Pavement Preservation	-	-		200,000	-	0%	-	0%	200,000 C
Paving Butler Market - Hamehook to Powell Butte	-	-		-	-		1,000,000		-
Old Bend Rdm Hwy - US 20 to Tumalo	-	-		-	-		500,000		-
FY 22 Guardrail Improvements	100,000	114,378	114%	-	-		-		-
FY 23 Guardrail Improvements	-	-		150,000	-	0%	75,000	50%	75,000
Redmond District Local Roads	500,000	-	0%	-	-		-		- C
Bend District Local Roads	500,000	-	0%	-	-		-		- C
Sidewalk Ramp Improvements	75,000	156,557	209%	50,000	182,670	365%	182,670	365%	(132,670)
Signage Improvements	100,000	1,843	2%	-	97,156		97,156		(97,156)
TOTAL CAPITAL OUTLAY	\$ 29,612,821	\$ 7,996,247	27%	\$ 28,259,526	13,943,053	49%	\$ 22,785,981	81%	\$ 6,973,546

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



Budget to Actuals Report

Solid Waste - Fund 610

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	7,124,000	6,891,500	97%	7,210,000	4,476,385	62%	7,000,000	97%	(210,000) A
Private Disposal Fees	2,827,000	3,191,189	113%	3,337,000	2,118,101	63%	3,020,000	91%	(317,000) A
Commercial Disp. Fee	2,686,000	3,075,123	114%	3,234,000	2,191,562	68%	2,900,000	90%	(334,000) A
Franchise 3% Fees	290,000	337,878	117%	305,000	294,828	97%	350,000	115%	45,000 B
Yard Debris	300,000	268,060	89%	290,000	197,142	68%	290,000	100%	- C
Miscellaneous	55,000	88,470	161%	70,000	102,343	146%	140,000	200%	70,000 D
Interest on Investments	41,599	27,916	67%	30,498	27,353	90%	36,000	118%	5,502 E
Special Waste	15,000	37,718	251%	15,000	61,183	408%	70,000	467%	55,000 F
Recyclables	12,000	12,980	108%	12,000	5,554	46%	7,000	58%	(5,000) G
Leases	1	1	100%	1	1	100%	1	100%	-
TOTAL RESOURCES	13,350,600	13,930,834	104%	14,503,499	9,474,452	65%	13,813,001	95%	(690,498)

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	2,754,132	2,694,834	98%	3,277,684	2,209,930	67%	3,186,927	97%	90,757
Materials and Services	5,651,103	5,192,786	92%	6,473,358	3,556,529	55%	5,927,467	92%	545,891 H
Capital Outlay	53,141	76,304	144%	264,000	145,229	55%	154,000	58%	110,000 I
Debt Service	1,251,615	828,197	66%	1,739,630	745,586	43%	1,739,630	100%	-
TOTAL REQUIREMENTS	9,709,991	8,792,122	91%	11,754,672	6,657,274	57%	11,008,024	94%	746,648

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
SW Capital & Equipment Reserve	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,050,467)	58%	(3,453,962)	65%	1,845,703 J
TOTAL TRANSFERS	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,050,467)	58%	(3,453,962)	65%	1,845,703

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	2,972,234	3,957,273	133%	3,107,198	3,066,662	99%	3,066,662	99%	(40,535)
Resources over Requirements	3,640,609	5,138,712		2,748,827	2,817,178		2,804,977		56,150
Net Transfers - In (Out)	(6,029,323)	(6,029,323)		(5,299,665)	(3,050,467)		(3,453,962)		1,845,703
TOTAL FUND BALANCE	\$ 583,520	\$ 3,066,662	526%	\$ 556,359	\$ 2,833,373	509%	\$ 2,417,677	435%	\$1,861,318

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. With the completion of some large disposal projects such as the Stevens Ranch Section 11 and decrease in general private usage, YTD total disposal volumes have tapered and are projected to be ~2% less than the prior year end. Franchise disposal fee payments of \$789K were not received from Republic Services (Bend Garbage, High Country, Wilderness) by closing.
- B** Annual fees due April 15, 2023; received year-to-date monthly installments from Republic and the annual payment from Cascade Disposal
- C** Revenue is seasonal with higher utilization in summer months
- D** Proceeds from cell 9 rock excavation have positively impacted miscellaneous revenue
- E** Investment Income projected to come in higher than budget
- F** Revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. gas station remediation)
- G** Recycling material values have dropped
- H** Projecting to spend less than anticipated due to the timing of services (waste characterization study, mulch grinding, etc.), adding Site Attendants versus using temporary labor, environmental and general repair and maintenance costs.
- I** Supplier delays and project postponements for the fencing, pick-up, and Negus kiosks move costs to early next fiscal year; Negus push box included in the purchase of the loader in Fund 614
- J** Projection reflects a reduction to the Fund 613 Capital Projects contribution in FY23 to offset reduced revenues and ensure adequate coverage for FY24 requirements.



Budget to Actuals Report

Fair & Expo - Fund 615

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	578,000	786,724	136%	745,759	605,611	81%	808,000	108%	62,241
Food & Beverage	513,500	792,639	154%	415,000	706,788	170%	934,000	225%	519,000
Rights & Signage	105,000	38,192	36%	105,000	67,584	64%	109,000	104%	4,000
Storage	77,500	46,525	60%	65,000	35,706	55%	46,000	71%	(19,000)
Horse Stall Rental	71,500	66,636	93%	49,000	44,625	91%	110,000	224%	61,000
Camping Fee	19,500	11,675	60%	20,000	3,475	17%	23,000	115%	3,000
Interest on Investments	474	5,301	999%	5,221	11,581	222%	15,630	299%	10,409
Miscellaneous	250	2,032	813%	3,554	3,222	91%	4,155	117%	601
Interfund Payment	30,000	30,000	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,395,724	1,779,723	128%	1,408,534	1,478,592	105%	2,049,785	146%	641,251

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,118,980	1,129,821	101%	1,256,902	910,347	72%	1,177,175	94%
Personnel Services - F&B	181,593	200,062	110%	170,247	65,305	38%	107,867	63%	62,380
Materials and Services	818,804	852,050	104%	965,684	799,302	83%	1,073,000	111%	(107,316)
Materials and Services - F&B	282,500	342,748	121%	273,950	420,389	153%	489,000	178%	(215,050)
Debt Service	103,000	101,799	99%	101,270	57,050	56%	101,270	100%	-
TOTAL REQUIREMENTS	2,504,877	2,626,480	105%	2,768,054	2,252,392	81%	2,948,313	107%	(180,259)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,093,513	1,049,581	96%	1,101,342	826,002	75%	1,054,254	96%
Transfers In - Park Fund	30,000	30,000	100%	30,000	22,500	75%	30,000	100%	-
Transfers In - County Fair	150,000	150,000	100%	-	-	-	-	-	-
Transfers Out	(310,777)	(310,777)	100%	(427,215)	(320,409)	75%	(427,215)	100%	-
TOTAL TRANSFERS	962,736	918,804	95%	704,127	528,093	75%	657,039	93%	(47,088)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	750,673	923,473	123%	971,352	995,519	102%	995,519	102%
Resources over Requirements	(1,109,153)	(846,757)	-	(1,359,520)	(773,801)	-	(898,528)	-	460,992
Net Transfers - In (Out)	962,736	918,804	-	704,127	528,093	-	657,039	-	(47,088)
TOTAL FUND BALANCE	\$ 604,256	\$ 995,519	165%	\$ 315,960	\$ 749,812	237%	\$ 754,031	239%	\$438,071

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



Budget to Actuals Report

Annual County Fair - Fund 616

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	550,000	738,029	134%	710,000	782,364	110%	782,424	110%	72,424
Concessions and Catering	385,000	526,737	137%	505,000	815,458	161%	815,461	161%	310,461
Carnival	330,000	415,716	126%	385,000	433,682	113%	433,682	113%	48,682
Commercial Exhibitors	110,000	86,200	78%	80,000	117,100	146%	117,100	146%	37,100
Fair Sponsorship	83,500	51,035	61%	61,000	101,370	166%	109,370	179%	48,370
State Grant	52,000	53,167	102%	53,167	53,167	100%	53,167	100%	-
Rodeo	20,000	24,050	120%	24,000	30,970	129%	30,970	129%	6,970
R/V Camping/Horse Stall Rental	25,500	19,815	78%	20,000	17,520	88%	17,520	88%	(2,480)
Livestock Entry Fees	4,500	-	0%	5,000	1,925	39%	2,169	43%	(2,831)
Merchandise Sales	-	5,239		3,500	3,245	93%	3,245	93%	(255)
Interest on Investments	-	2,683		2,713	10,128	373%	14,190	523%	11,477 ^A
TOTAL RESOURCES	1,560,500	1,922,671	123%	1,849,380	2,366,929	128%	2,379,297	129%	529,917

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

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	56,250	75%	75,000	100%
Transfer Out - Fair & Expo	(150,000)	(150,000)	100%	-	-		-		-
Transfers Out	-	-		(231,706)	(173,772)	75%	(231,706)	100%	-
TOTAL TRANSFERS	(75,000)	(75,000)	100%	(156,706)	(117,522)	75%	(156,706)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	(109,033)	999%	384,715	385,854	100%	385,854	100%
Resources over Requirements	92,369	569,888		(2,650)	415,203		319,352		322,002
Net Transfers - In (Out)	(75,000)	(75,000)		(156,706)	(117,522)		(156,706)		-
TOTAL FUND BALANCE	\$ 17,369	\$ 385,854	999%	\$ 225,358	\$ 683,535	303%	\$ 548,500	243%	\$ 323,142

^A Investment Income projected to come in higher than budget



Budget to Actuals Report

Annual County Fair - Fund 616

	Fair 2022	Fair 2023 Actuals to Date	2023 Projection
RESOURCES			
Gate Receipts	\$ 782,364	\$ -	\$ 775,000
Carnival	433,682	-	430,000
Commercial Exhibitors	436,292	-	433,200
Livestock Entry Fees	1,925	-	2,000
R/V Camping/Horse Stall Rental	17,392	-	17,250
Merchandise Sales	3,245	-	2,500
Concessions and Catering	497,366	-	475,000
Fair Sponsorship	126,300	-	64,825
TOTAL FAIR REVENUES	\$ 2,298,566	\$ -	\$ 2,199,775
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	5,794	4,094	13,094
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 2,357,526	\$ 4,094	\$ 2,266,036
REQUIREMENTS			
Personnel	102,763	46,151	152,153
Materials & Services	1,722,703	41,353	1,962,476
TOTAL REQUIREMENTS	\$ 1,825,466	\$ 87,504	\$ 2,114,629
TRANSFERS			
Transfer In - TRT 1%	68,750	18,750	62,500
Transfer Out - F&E Reserve	(96,540)	(57,924)	(193,080)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (27,790)	\$ (39,174)	\$ (130,580)
Net Fair	\$ 504,270	\$ (122,584)	\$ 20,827
Beginning Fund Balance on Jan 1	\$ 448,151	\$ 952,421	\$ 952,421
Ending Balance	\$ 952,421	\$ 829,837	\$ 973,248



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	8,544	8,012	94%	7,414	27,787	375%	37,140	501%	29,726
Local Government Payments	-	-		-	100,000		277,777		277,777
TOTAL RESOURCES	8,544	8,012	94%	7,414	127,787	999%	314,917	999%	307,503

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	180,000	8,564	5%	220,000	52,104	24%	220,000	100%	-
Capital Outlay	388,000	(894)	0%	650,000	150,000	23%	650,000	100%	-
TOTAL REQUIREMENTS	568,000	7,670	1%	870,000	202,104	23%	870,000	100%	-

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	498,901	479,502	96%	501,683	376,254	75%	481,504	96%	(20,179)
Transfers In - Fair & Expo	300,000	300,000	100%	416,437	312,327	75%	416,437	100%	-
Transfers In - Annual County Fair	-	-		231,706	173,772	75%	231,706	100%	-
TOTAL TRANSFERS	798,901	779,502	98%	1,149,827	862,353	75%	1,129,648	98%	(20,179)

FUND BALANCE	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)	(74,317)		(555,083)		307,503
Net Transfers - In (Out)	798,901	779,502		1,149,827	862,353		1,129,648		(20,179)
TOTAL FUND BALANCE	\$ 1,341,108	\$ 1,809,440	135%	\$ 1,587,183	\$ 2,597,476	164%	\$ 2,384,005	150%	\$ 796,822

- A** Investment Income projected to come in higher than budget
- B** Awarded a grant for 278k which will help offset the budgeted HVAC replacement expenses
- C** Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction
- D** Transfers expected to be higher than budget due to increased Room Tax revenue



Budget to Actuals Report

RV Park - Fund 618

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	495,000	551,683	111%	605,000	379,876	63%	485,212	80%	(119,788) A
Cancellation Fees	-	15,725		14,000	5,838	42%	13,466	96%	(534)
RV Park Fees > 30 Days	10,500	8,499	81%	13,000	10,249	79%	11,000	85%	(2,000) B
Washer / Dryer	5,000	3,476	70%	4,200	3,911	93%	5,061	121%	861
Miscellaneous	2,500	3,731	149%	3,750	1,665	44%	2,522	67%	(1,228)
Vending Machines	2,500	1,021	41%	1,750	1,012	58%	1,500	86%	(250)
Interest on Investments	2,024	578	29%	552	1,992	361%	2,740	496%	2,188 C
TOTAL RESOURCES	517,524	584,713	113%	642,252	404,542	63%	521,501	81%	(120,751)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	19,456	1,643	8%	111,153	56,609	51%	84,397	76%
Materials and Services	310,805	242,863	78%	259,755	142,996	55%	198,217	76%	61,538
Debt Service	221,927	221,629	100%	223,273	165,533	74%	223,273	100%	-
TOTAL REQUIREMENTS	552,188	466,135	84%	594,181	365,138	61%	505,887	85%	88,294

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	160,000	100%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	14,994	75%	20,000	100%	-
Transfer Out - RV Reserve	(132,042)	(132,042)	100%	(261,566)	(196,173)	75%	(261,566)	100%	-
TOTAL TRANSFERS	47,958	47,958	100%	(81,566)	(21,179)	26%	(81,566)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	-		116,415	166,536	143%	166,536	143%
Resources over Requirements	(34,664)	118,578		48,071	39,404		15,614		(32,457)
Net Transfers - In (Out)	47,958	47,958		(81,566)	(21,179)		(81,566)		-
TOTAL FUND BALANCE	\$ 13,294	\$ 166,536	999%	\$ 82,920	\$ 184,762	223%	\$ 100,584	121%	\$17,664

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



Budget to Actuals Report

RV Park Reserve - Fund 619

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,546	6,354	84%	6,298	15,566	247%	20,850	331%	14,552
TOTAL RESOURCES	7,546	6,354	84%	6,298	15,566	247%	20,850	331%	14,552

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

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer In - RV Park Ops	132,042	132,042	100%	261,750	196,173	75%	261,566	100%	(184)
TOTAL TRANSFERS	132,042	132,042	100%	261,750	196,173	75%	261,566	100%	(184)

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	784,466	1,054,426	134%	1,172,718	1,191,937	102%	1,191,937	102%	19,219
Resources over Requirements	(92,454)	5,469		(93,702)	10,034		(79,150)		14,552
Net Transfers - In (Out)	132,042	132,042		261,750	196,173		261,566		(184)
TOTAL FUND BALANCE	\$ 824,054	\$ 1,191,937	145%	\$ 1,340,766	\$ 1,398,144	104%	\$ 1,374,353	103%	\$33,587

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



Budget to Actuals Report

Risk Management - Fund 670

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,120,766	1,164,543	104%	1,234,761	919,515	74%	1,234,761	100%	-
General Liability	944,278	940,773	100%	892,681	669,511	75%	892,681	100%	-
Unemployment	323,572	334,147	103%	430,179	334,616	78%	430,179	100%	A
Property Damage	393,546	409,593	104%	419,566	314,675	75%	419,566	100%	-
Vehicle	227,700	227,700	100%	248,764	186,573	75%	248,764	100%	-
Interest on Investments	101,111	50,142	50%	49,346	108,573	220%	145,570	295%	96,224 B
Claims Reimbursement	25,000	1,280,876	999%	25,000	6,476	26%	15,000	60%	(10,000)
Skid Car Training	10,000	-	0%	10,000	(144)	-1%	2,000	20%	(8,000) C
Process Fee- Events/ Parades	1,000	1,485	149%	1,000	765	77%	1,000	100%	-
Miscellaneous	-	180		180	-	0%	180	100%	-
TOTAL RESOURCES	3,146,973	4,409,440	140%	3,311,477	2,540,558	77%	3,389,701	102%	78,224

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	General Liability	3,600,000	2,706,359	75%	3,000,000	397,037	13%	1,500,000	50%
Workers' Compensation	1,580,000	953,365	60%	1,580,000	1,112,741	70%	2,000,000	127%	(420,000) E
Insurance Administration	547,047	491,393	90%	607,558	433,199	71%	620,833	102%	(13,275)
Property Damage	300,245	604,926	201%	300,248	100,564	33%	200,000	67%	100,248 F
Vehicle	200,000	137,356	69%	200,000	165,781	83%	200,000	100%	- E
Unemployment	200,000	89,053	45%	200,000	-	0%	200,000	100%	-
TOTAL REQUIREMENTS	6,427,292	4,982,451	78%	5,887,806	2,209,323	38%	4,720,833	80%	1,166,973

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(2,619)	75%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(2,619)	75%	(3,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,329,115	9,521,450	114%	7,687,180	8,944,938	116%	8,944,938	116%
Resources over Requirements	(3,280,319)	(573,012)		(2,576,329)	331,235		(1,331,132)		1,245,197
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(2,619)		(3,500)		-
TOTAL FUND BALANCE	\$ 5,045,296	\$ 8,944,938	177%	\$ 5,107,351	\$ 9,273,554	182%	\$ 7,610,306	149%	\$2,502,955

- A** Unemployment collected on first \$25K of employee's salary in fiscal year
- B** Investment Income projected to come in higher than budget
- C** Skid Car training resuming; there will be revenue from public participation
- D** Claims are trending lower than budget
- E** Claims are trending higher than budget
- F** FY22 had abnormally high property damage; anticipating less in FY23



Budget to Actuals Report

Health Benefits - Fund 675

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	18,767,900	19,164,548	102%	19,908,221	14,793,951	74%	19,913,842	100%	5,621
COIC Premiums	1,589,000	1,255,305	79%	1,547,778	1,331,210	86%	1,768,795	114%	221,017
Employee Co-Pay	1,200,000	1,238,034	103%	1,282,015	932,594	73%	1,247,416	97%	(34,599)
Retiree / COBRA Premiums	1,060,000	1,438,217	136%	595,000	616,584	104%	988,174	166%	393,174
Prescription Rebates	128,000	396,119	309%	175,000	280,620	160%	320,000	183%	145,000
Interest on Investments	200,277	90,816	45%	95,686	138,755	145%	187,030	195%	91,344
Claims Reimbursement & Other	82,000	1,487,600	999%	55,000	109,217	199%	120,138	218%	65,138
TOTAL RESOURCES	23,027,177	25,070,639	109%	23,658,700	18,202,930	77%	24,545,395	104%	886,695

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	25,140,847	24,583,764	98%	21,597,563	14,971,689	69%	24,890,813	115%
Deschutes On-Site Pharmacy	2,970,575	3,381,197	114%	3,779,608	1,961,425	52%	3,781,941	100%	(2,333)
Deschutes On-Site Clinic	1,141,829	1,190,855	104%	1,212,497	611,900	50%	1,254,180	103%	(41,683)
Wellness	171,142	138,211	81%	179,549	91,083	51%	170,539	95%	9,010
TOTAL REQUIREMENTS	29,424,393	29,294,027	100%	26,769,217	17,636,097	66%	30,097,473	112%	(3,328,256)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,772,618	15,527,580	105%	11,925,656	11,304,191	95%	11,304,191	95%
Resources over Requirements	(6,397,216)	(4,223,389)		(3,110,517)	566,833		(5,552,078)		(2,441,561)
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 8,375,402	\$ 11,304,191	135%	\$ 8,815,139	\$ 11,871,024	135%	\$ 5,752,112	65%	(\$3,063,027)

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



Budget to Actuals Report

911 - Fund 705 and 710

FY23 YTD March 31, 2023 (unaudited)

04/24/2023 Item #3.

75.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Property Taxes - Current Yr	9,803,579	9,931,743	101%	10,402,834	10,183,517	98%	10,421,062	100%	18,228	A
Telephone User Tax	1,106,750	1,815,283	164%	1,668,000	920,835	55%	1,668,000	100%	-	B
State Reimbursement	60,000	123,282	205%	810,000	607,177	75%	810,000	100%	-	C
Police RMS User Fees	236,576	237,221	100%	237,221	244,437	103%	244,437	103%	7,216	D
Contract Payments	147,956	157,552	106%	153,292	35,120	23%	153,292	100%	-	
User Fee	233,576	140,986	60%	140,445	72,183	51%	140,445	100%	-	
Data Network Reimbursement	162,000	244,799	151%	120,874	154,886	128%	165,985	137%	45,111	
Property Taxes - Prior Yr	115,000	92,601	81%	80,000	72,295	90%	80,000	100%	-	
Interest on Investments	96,867	69,988	72%	67,515	176,680	262%	235,120	348%	167,605	E
Property Taxes - Jefferson Co.	38,344	37,525	98%	39,497	37,112	94%	39,497	100%	-	
Miscellaneous	18,658	45,553	244%	25,000	26,621	106%	32,822	131%	7,822	
TOTAL RESOURCES	12,019,306	12,896,533	107%	13,744,678	12,530,863	91%	13,990,660	102%	245,982	

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

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

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Beginning Fund Balance	11,850,783	10,709,072	90%	12,950,799	12,708,705	98%	12,708,705	98%	(242,094)	
Resources over Requirements	(2,543,701)	1,999,633		(3,964,819)	2,879,421		(2,652,160)		1,312,659	
Net Transfers - In (Out)	-	-		(59,900)	(59,900)		(59,900)		-	
TOTAL FUND BALANCE	\$ 9,307,082	\$ 12,708,705	137%	\$ 8,926,080	\$ 15,528,226	174%	\$ 9,996,645	112%	\$ 1,070,565	

- A** Current year taxes received primarily in November, February and May; actual FY22-23 TAV is 5.50% over FY21-22 vs. 5.55% budgeted
- B** Telephone tax payments are received quarterly
- C** State GIS reimbursements are received quarterly
- D** Invoices are mailed in the Spring
- E** Investment Income projected to come in higher than budget
- F** Projected Personnel savings based on FY23 average vacancy rate of 15%



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: April 24, 2023

SUBJECT: FY 2024 Video Lottery Fund Allocations

RECOMMENDED MOTION:

N/A

BACKGROUND AND POLICY IMPLICATIONS:

Each year, commissioners review anticipated revenue from the County's portion of video lottery proceeds for the upcoming fiscal year and develop an expenditure plan that has historically included funding for economic development activities, various projects, support for other organizations, and grant programs.

At the Board's request, staff has completed analysis on recent trends related to video lottery revenue and expenditures. Over the last four fiscal years, video lottery proceeds received by the County have fluctuated, but in total, are up 1.4% from four years ago. In FY 2024, staff anticipates a 2% increase in video lottery proceeds received over last fiscal year. Total revenue for FY 2024 is expected to be \$1,176,015.

In FY 2023, the Board allocated \$1,326,145 in video lottery proceeds, compared to \$770,936 in FY 2020. Since FY 2022, video lottery funding allocations have exceeded video lottery proceeds received and the beginning net working capital has declined over the past two years. In FY 2024, the beginning net working capital for the Fund is projected to be \$989,460.

In order to maintain a healthy contingency and fund balance for mid-year or unexpected projects that arise in FY 2024 and future years, staff recommend the Board consider an allocation of funds in FY 2024 that aligns with expected revenue. Staff have prepared four draft funding packages as options for Board consideration during this discussion and allocation of video lottery funds. Alternatively, the Board could opt to fund combinations of projects outside of the draft options prepared by staff.

Attached are supporting documents intended to assist with this process.

BUDGET IMPACTS:

Planned expenditures will be included in the FY 2024 budget.

ATTENDANCE:

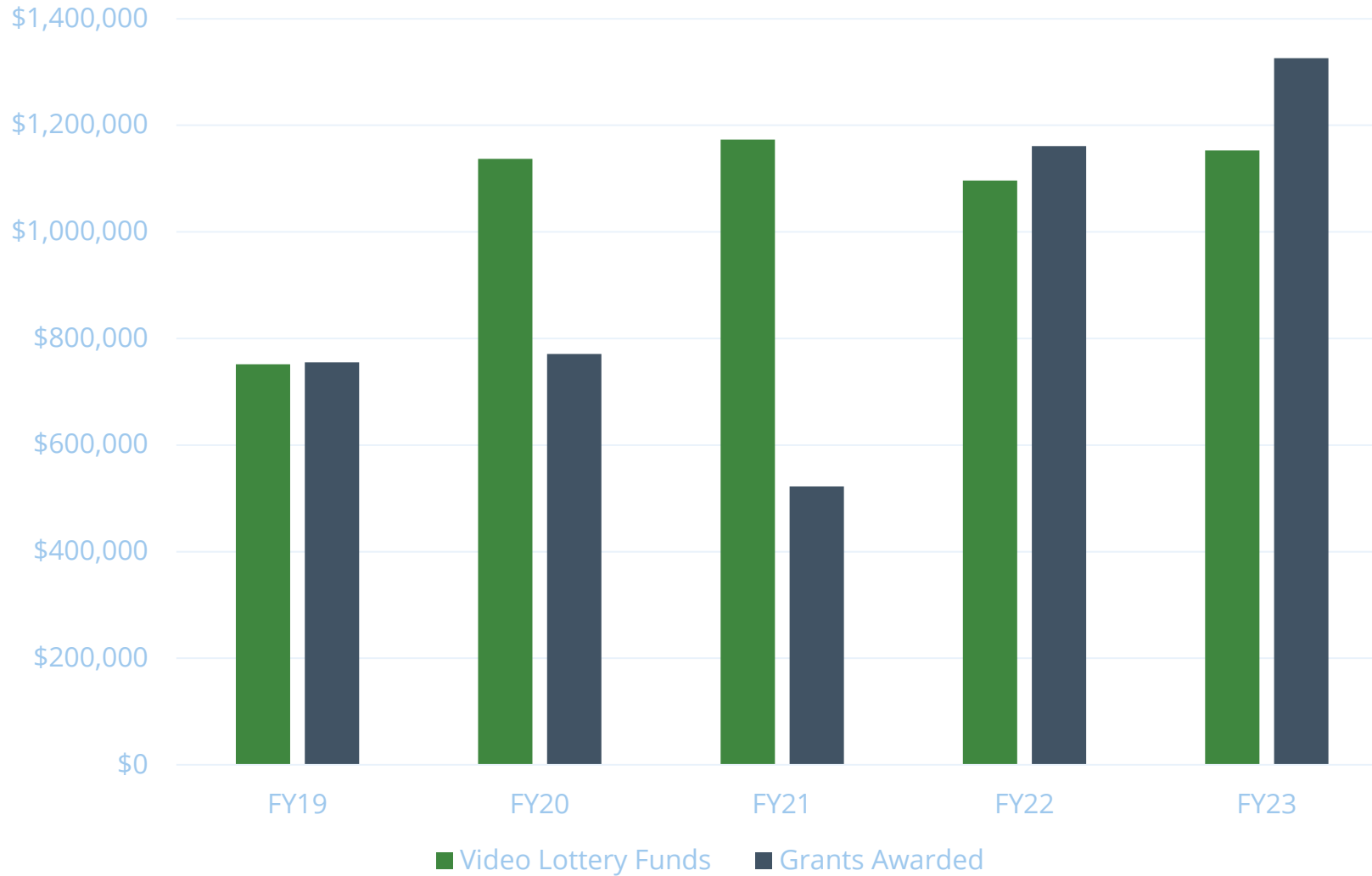
Stephanie Robinson, Administrative Services

FY24 Video Lottery Allocation Exercise

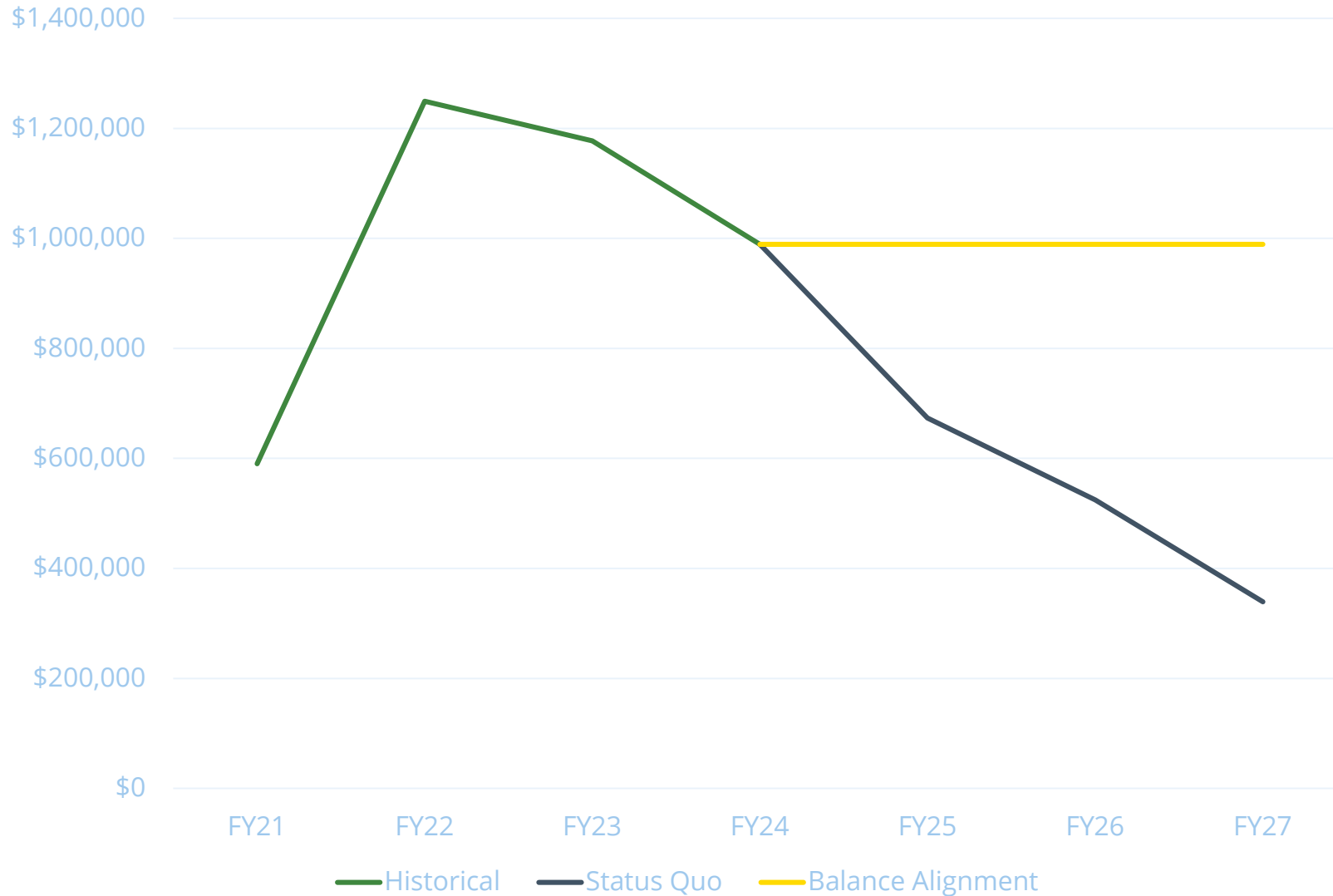


Fund Analysis

Funds Received & Allocated



Beg. Net Working Capital Balance



FY24 Funding Requests

Funding Requests for FY24

EDCO	\$306,085	↑ 9.5%
Sunriver Chamber	\$68,000	↑ 4.6%
Sisters Chamber	\$50,000	

Shop-With-A-Cop	\$5,000	
Fuels Reduction Grant	\$100,000	
Discretionary Grants	\$60,000	
Fundraising Grants	\$25,000	
Arts & Culture Grants	\$30,000	↓ -30%
United Way EFS Grant	\$80,000	

Deschutes Cultural Coalition	\$25,000	
Deschutes Basin Water Collaborative	\$25,000	↑ 25%
Deschutes Collaborative Forest Project	\$25,000	↑ 25%
Friends of the Children	\$50,000	↑ 150%

Service Partner Requests (list on following slide)	\$392,100
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Service Partner Requests for FY24

Central Oregon Council on Aging	\$50,000	↑ 17.6%
MountainStar Family Relief Nursery	\$21,600	
J Bar J Youth Services	\$20,000	
Redmond Senior Center	\$13,000	↑ 8.3%
KIDS Center	\$35,000	↑ 16.7%
Latino Community Association	\$35,000	
Bethlehem Inn	\$50,000	↑ 17.6%
Family Access Network	\$17,500	
Saving Grace- Mary's Place	\$35,000	↑ 16.7%
Central Oregon Veterans' Outreach	\$30,000	
Court Appointed Special Advocates (CASA)	\$35,000	
Healthy Beginnings	\$25,000	
Upper Deschutes Watershed Council	\$25,000	↑ 25%



Funding Requests for FY24

Optional one-time special project investments

Fair & Expo Master Plan Support	\$200,000	Funding to support development of comprehensive, long-term plan for improvement and expansion of fairgrounds and event center
Camping Feasibility Study	\$42,000	Second payment for camping feasibility study; first payment of \$58,000 funded from Video Lottery in FY23
Affordable Housing Trust Fund	TBD	Investment in Affordable Housing project for Deschutes County residents





FY24 VIDEO LOTTERY ALLOCATION

Economic Development Requests for Funding:

- **EDCO**
- **Sunriver Chamber of Commerce**
- **Sisters Chamber of Commerce**

March 22, 2023

Deschutes County Board of Commissioners
 1300 NW Wall Street, 2nd Floor
 Bend, OR 97703

RE: Economic Development for Central Oregon Budget Request

Dear County Commissioners and Budget Committee,

On behalf of Economic Development for Central Oregon (EDCO), I am writing today to request funds in the amount of \$306,085 (a \$26,635 increase over last fiscal year) for the 2023-2024 fiscal year which will provide ongoing support of EDCO’s strategic plan and mission to create a diversified local economy and a strong base of middle-class jobs in Central Oregon.

Last fiscal year Deschutes County increased funding by 3.5% while the EDCO budget went up by 10% due to escalating labor and materials costs. To help make up the difference, the organization increased membership rates by 30%, created a strategic membership development strategy which was on target through December 2022, and plans to launch a new event series in the future. That said, costs for events, materials, labor, and other contracted services continue to escalate and the Consumer Price Index (CPI) has prevented the organization from completely offsetting the delta.

The 2023-24 fiscal year budget request to Deschutes County includes a 6.4% (in line with the CPI) increase for local programs and a 12.9% increase for the EDCO regional office to help offset:

- Continued materials costs escalation (equipment, office supplies, software support, etc.)
- Escalating labor expenses (due in part to inflation and housing costs)
- Increased demand for services and project headwinds requiring additional capacity-building resulting in an FTE increase (+1)

Program or Community	Deschutes County FY2022-23 Investment (current)	Deschutes County FY 2023-24 (proposed)
Sunriver-La Pine	\$36,225	\$38,545
Sisters Country	\$36,225	\$38,545
Redmond (REDI)	\$15,525	\$16,520
Bend	\$15,525	\$16,520
Venture Catalyst Program	\$41,400	\$44,050
EDCO Regional Office	\$134,550	\$151,905
TOTAL:	\$279,450	\$306,085

Note: Sunriver-La Pine program funds are passed through EDCO to the City of La Pine apart from a nominal administrative charge to provide software and staff support for the position.

EDCO’s primary efforts to achieve strategic initiatives, focus on helping companies do the following:

MOVE. Guide employers outside the region through the relocation process as a resource for regional data, incentives, talent, site selection, and more.

START. Mentor and advise scalable young companies from concept to exit on issues such as access to capital, critical expertise, and strategy.

GROW. Partner with local traded-sector companies to help them grow and expand.

Leveraged Funding

For decades, Deschutes County has been a key partner in the work of economic development both through its own operations and through contracting with EDCO for business development services and efforts to enhance and support the local business climate. We believe there are three primary reasons driving this ongoing investment by and partnership with Deschutes County from lottery funding allocated for economic development:

- As a private non-profit, our personnel and benefit overhead costs are lower than the County;
- EDCO leverages private sector funding to stretch limited public dollars further; and
- EDCO has a proven track record of success, efficiency, and effectiveness in fostering job growth, industry diversification and the key elements that pave the way for both.

Funding from Deschutes County leverages more than \$7 of outside funding for every \$1 spent by the County in the form of private memberships, local and federal government contributions and earned revenue (primarily events) to do economic development within its borders. In this way, public dollars are combined to achieve better results and measurably improve the local, county and regional economy. We believe this partnership has been key to the consistently high rankings in the U.S. for economic performance and job creation from The Milken Institute, including #1 rankings for small metros four out of the past six years, and consistently high ranking with Forbes, Entrepreneur, WalletHub and Heartland Forward as standout places where jobs are being created and sustained.



Scope of Work

EDCO will maintain a strong regional organization with adequate capacity to deliver comprehensive local economic development programs in coordination with Deschutes County and local communities. Services within the base of operation of EDCO will include, but not be limited to, marketing, recruitment, retention/expansion, and further formation of public/private partnerships. EDCO will also monitor initiatives that directly impact local companies' ability to be successful and will conduct additional activities to encourage and support local entrepreneurship by providing a mentoring network and facilitating access to equity/growth capital. In addition, EDCO will administer enhanced economic development activities by hiring and retaining the staff necessary to support individual communities. A portion of the funds received from Deschutes County will be used to augment existing marketing and abridged recruitment efforts to generate new job creation.

It is no secret that labor shortages exacerbated by both housing and childcare affordability are negatively impacting economic growth. Labor shortages are also impacting the availability and rising costs of raw materials and related bricks and mortar for companies trying to grow or move to Central Oregon. Add increasing interest rates as the Federal Reserve works to curb inflation and it's clear there are numerous headwinds facing EDCO's work. Given the shifts in this landscape and current economic uncertainty, it's more important than ever to invest in economic development.

Return on Investment (ROI)

EDCO fosters business development activities by building relationships with traded sector clients – companies who generate most of their income from outside the region – one CEO at a time. The organization leverages many different tools and resources to accomplish the work to promote investment and job creation on the high desert. One of those tools under EDCO's supervision is the Enterprise Zone program. On behalf of the Deschutes County Board of Commissioners, a sponsor of the three enterprise zones within the County, EDCO markets, provides technical assistance, and administratively manages these zones to help companies during times of expansion and relocation. EDCO also provides these services to Jefferson and Crook Counties.

Business Oregon, the State's economic development agency, recently conducted a *Property Tax Incentives Impact Study* across the State, which included an analysis of the enterprise zone program for the years 2019 and 2020. The results were astonishing, reporting that the standard program, which is a 3–5-year property tax exemption, resulted in an economic impact 29 times the investment made by participating companies. This means that for every dollar of property tax abated, companies using the standard program generated \$29.16 dollars in increased economic output. This output reflects the relative magnitude of up-front capital investments by participating companies, combined with the ensuing period of abatement over which foregone property taxes accumulate. Total output (or the numerator in the ROI calculation) is a function of various increases in jobs (direct, indirect, and induced) and payroll and the multiplier effect on other local businesses.

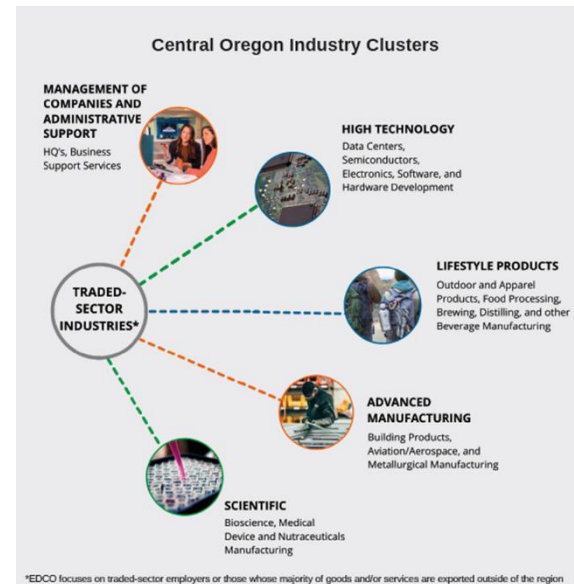


Presently EDCO is managing 70 active authorizations from 58 companies in Deschutes County that utilize the enterprise zone, which accounts for 20-30% of our Area Director's efforts and time. At the time of authorization, those companies plan to invest over \$266 million dollars and create over 839 jobs. The impending ROI for these investments, based on the aforementioned information from the impact study, is over \$7.7 billion dollars in Deschutes County alone. These authorizations represent over 80% of the enterprise zone activity in the region, yet this body of work is not presently accounted for in our funding contract. This is just one example of the return-on-investment Deschutes County can expect when investing in EDCO. Supporting information regarding this report can be [found here](#).

Strategic Plan

Historically, the basis of Deschutes County's investment in outsourced economic development services with EDCO has been the organization's successive three-year strategic plans. Development of the most recent plan included outreach to many stakeholders, including local traded-sector businesses, local communities, Deschutes County staff and Commissioners. The FY 2022-2024 plan includes information on target industry sectors, business development strategies, workforce development initiatives, advocacy, and table setting efforts, and is available for review [here](#).

EDCO's board and staff applaud the Commission and the Deschutes County management team for the vision to sustain and enhance support for economic development services. We believe this proposal, which is consistent with prior year commitments, represents a cost-effective strategy that is broadly supported by the communities within Deschutes County and leverages both private and public investment in economic development.



I welcome the opportunity to address any questions you may have and appreciate your consideration of EDCO's request.

Sincerely,

Jon Stark
EDCO Chief Executive Officer



MEMORANDUM

Date: March 21, 2023
 TO: Deschutes County Board of Commissioners
 FROM: Sunriver Area Chamber of Commerce Finance Committee
 RE: Fiscal Year 2023-24 Budget Request

The Sunriver Area Chamber of Commerce values its partnership with Deschutes County to provide support to Sunriver area businesses, while working to create and maintain jobs for local citizens.

The Chamber’s Finance Committee carefully reviewed its financial requirements to continue its successful programs and developed a budget request of \$68,000 for the fiscal year 2023-2024, an increase of \$3,000 from the previous fiscal year.

The \$3,000 would be matched with \$3,000 from the Chamber to hire a contract employer with a total budget of \$6,000. The contract employer would be responsible for updating and managing the Chamber’s website and creating social media content. Currently, there is only one paid Chamber employee. A contract employee is necessary to assist the executive director to successfully meet the requirements of Chamber members.

The Chamber greatly increased its services to its members in the 2022-23 fiscal year, including starting networking events, continuing its Monday business email newsletter, starting a Wednesday events’ newsletter, attending events hosted by nonprofits and businesses in La Pine and Sunriver, participating in meetings organized by COIC about the future of South Deschutes County, hosting a career education lunch for middle school girls at Three Rivers Elementary School, redesigning the Sunriver Magazine, increasing the Chamber’s social media presence, supporting businesses and nonprofit organizations in a variety of ways, collaborating with the La Pine Chamber of Commerce on a joint breakfast on workforce development and organizing three separate Shop Sunriver campaigns.

The Chamber recently worked with Dave Jones of Destination Oregon on a television segment to promote Sunriver as a place for people living in Central Oregon to visit for a daytrip, date night, family outing or staycation. The Chamber coordinated the businesses to be filmed and supplied photos and videos to be used in the segment.

Most importantly, the Chamber was dedicated in 2022 and will continue in 2023 to show community and business members the value of being a chamber member. The result of the Chamber’s work has resulted in an increase in membership in 2022 and in the first three months of 2023.

The Chamber’s transition from a physical office to a virtual office has been a successful endeavor. Business owners and managers appreciate the executive director meeting them at their business, especially since many can’t leave to go to a meeting elsewhere.

The Chamber plans to continue working with its partners on the successful “Shop Sunriver” campaign. Partners include The Village at Sunriver, Visit Central Oregon, Sunriver Resort, SHARC, Alpine Entertainment and businesses in the Sunriver Business Park.

The Chamber also partners with Sunriver Owners Association, Sunriver Police Department, Sunriver Fire Department, Sunriver Music Festival, Sunriver Nature Center & Observatory, High Desert Museum and other organizations to share their news on the Chamber’s social media and in the newsletters.

The Chamber’s plans for 2023-2024 include enrolling additional members while retaining existing members, by working with partners to promote their events, sharing information about the Annular Eclipse in October, hosting a membership dinner, continuing networking events and Shop Sunriver, and focusing on issues critical to the well-being of community members and residents including transportation, housing, workforce development and education.

Funding for a contract employee would allow the Chamber to continue to add services to benefit its members.

In summary, the Sunriver Area Chamber of Commerce total budget request is as follows:

Continued Baseline Support:	\$48,000 – a \$3,000 increase
“Shop Sunriver” campaign:	<u>\$20,000</u>
TOTAL REQUEST:	<u>\$68,000</u>

We welcome the opportunity to discuss the Chamber’s proposal in additional detail and to answer your questions. Please note Executive Director Kristine Thomas will be attending the 2023 Oregon’s Governor’s Conference on Tourism April 3 to April 5 in Portland. She can be reached at 541-593-8149 or exec@sunriverchamber.com.

Thank you for your consideration.

Sunriver Area Chamber of Commerce Board of Directors Finance Committee:

Ryan Duley, Board President, Director of Marketing for Sunriver Brewing

Aaron Schofield, Board Treasurer, Vice President/Branch Manager, First Interstate Bank

Kelly Newcombe, Board Secretary, General Manager, Meredith Lodging

Keith Kessariss, Board Member, Assistant General Manager, Sunriver Owners Association

Thomas Samwel, Board Member, Director of Finance, Sunriver Resort

Funded \$75,000 in February 2023 and proposed consideration of additional \$50,000 during FY24 video allocation exercise.



Date: December 7, 2022

TO: Deschutes County Board of Commissioners

FROM: Sisters Area Chamber of Commerce Finance Committee

RE: Fiscal Year 2023 Budget Request

The Sisters Area Chamber of Commerce respectfully requests financial support from the Deschutes County Board of Commissioners. The Sisters Chamber values its partnership with Deschutes County to provide assistance to Sisters area businesses, while we work to create and maintain jobs in western Deschutes County. We have businesses in Sisters Country which encompass not only those in the city limits but the business sectors that operate outside the city limits in Deschutes County.

Our past partnerships with the county include COVID grant funding distributed directly to businesses and marketing campaigns to help alleviate the economic disruptions due to the Governors mandated shutdowns of businesses and large events that draw many people county-wide to Sisters Country.

As the county emerges from the two-year economic disruption caused by the pandemic, more than ever the Chamber must continue to play a vital role in coordinating communications between the local businesses and nonprofit organizations; serving as a liaison and advocate to address the need for public transportation, childcare and workforce development; and provides additional support to businesses.

The Chamber plans to continue our member services marketing campaigns, promotions, and our Harvest Faire event in addition to our monthly networking events, and we also work with regional partners to coordinate and advocate for services in Sisters Country. Regional partners include COIC as we serve on the Broadband Action Team as a committee member, Oregon State Chamber advocacy, COVA Board of Directors and Central Oregon Chambers and working with businesses looking to relocate to the Sisters Area, inside and outside the city limits.

The Chamber’s plans for 2023 include monthly networking events, business advocacy and services, member and workforce marketing programs and events that strengthen the economy in Western Deschutes County. The Chamber can only achieve its goals to continue to provide services to Sisters area businesses and nonprofits with the financial support from Deschutes County.

The Chamber’s Finance Committee has carefully reviewed its financial needs and developed a budget request of \$125,000 for the fiscal year 2023. This will allow us to maintain our basic operations while increasing the scope of our marketing campaigns, membership recruitment via our website and social media and assisting businesses and non-profits in the Sisters area that help our community county-wide.

This will allow us to continue to offer the services mentioned earlier, including business development, education and training, and advocacy. We would also continue to offer traditional services that our local businesses, and our Sisters area community have come to expect from our Chamber, such as business referrals, and providing promotional information about Sisters special amenities, recreational opportunities, and sponsorships for events and activities.

Through the use of both social and traditional media, and other strategies, we have been able to create effective marketing programs directed at both residents and visitors that provide direct support to our businesses.

If awarded the grant, the Chamber will use the funds for baseline support and the Sisters Harvest Faire marketing and shop local campaigns. This would be beneficial to the county as the Sister Harvest Faire brings 10,000 people to the region during the shoulder season. The Chamber plans to continue partnering with local organizations in many other ways to continue this type of marketing and support for local businesses.

In summary, the Sisters Area Chamber of Commerce total budget request is as follows:

2023 Baseline Support Request:	\$105,000
Harvest Faire Event Expense:	\$10,000
Shop Local Campaign	\$15,000
TOTAL REQUEST:	<u>\$125,000</u>

Concerning the source of funding for the Chamber request for Fiscal Year 2023, we will leave that up to the discretion of the county, recognizing that most economic development allocations come from the Lottery Fund, but there may be other appropriate sources, as well.

We are available anytime to discuss this proposal in additional detail and to answer any questions you might have. Please call or email our Chief Financial Officer, Turi Shergold at turi@sisterscountry.com. Or call her cell at 541-410-9513. Thank you for considering this request.

Chamber of Commerce Board of Directors Finance Committee:


Christina Schulz, Branch Manager, Washington Federal Bank, Chamber Board President

Marc Madron, Commercial Lending Manager, Mid-Oregon Credit Union, Chamber Board Treasurer

Turi Shergold, Chief Financial Officer, Sisters Area Chamber of Commerce, Non-Voting Board Member

Victoria Graves, Managing Partner, Three Creeks Brewing Co., Chamber Board Secretary

Judy Trego, CEO, Sisters Area Chamber of Commerce, President, Sisters Community Foundation


Judy Trego



FY24 VIDEO LOTTERY ALLOCATION

Special Project Support Requests for Funding:

- **Shop-with-a-Cop Program**
- **Deschutes Cultural Coalition**
- **Deschutes Basin Water Collaborative**
- **Deschutes Collaborative Forest Project**
- **Friends of the Children**



Deschutes County Sheriff's Office
63333 W. Highway 20
Bend, OR 97703

From the Desk of Sheriff L. Shane Nelson

March 1, 2023

Deschutes County Commissioners

Tony, Patti, Phil

Dear Commissioners:

As we prepare for the 23rd year of **Shop with a Cop** I am proud to say this program has stayed true to the ideals it was founded on in 2000: **To provide less fortunate students with a one-on-one experience with uniformed law enforcement while shopping for Christmas presents for themselves and family members. In addition, this program assists children and families throughout the year with basic needs during emergencies.**

"It is indeed a humbling experience picking up a child in 20 degree weather and they are dressed in tennis shoes, a short sleeve shirt and no winter clothing. These holiday gifts and meals make a tremendous difference for these families' lives. One learns the joy of giving far exceeds the joy of receiving," SWAC volunteer.

Your compassion and generosity really do make a difference in the lives of children in Deschutes County. With your help we can continue making a positive impact in the lives of those who reside in our community.

We graciously ask for your donation again this year. **We apply 100% of your donation to this local program.** This year the students will be shopping on December 13th at the Redmond Walmart store and on December 13th and 14th at the Bend Walmart store.

Your donation can be made by using the enclosed self-addressed envelope and writing your check payable to: **DCSO SWAC**. You can mail or deliver your check to the main Sheriff's Office in Bend, or to the Sheriff's Office substations in Sisters or La Pine.

On behalf of the students and their families, thank you for considering a donation. Your generosity is very much appreciated.

Sincerely,

L. Shane Nelson

L. Shane Nelson
Sheriff

*I have you
Aunt!*

Deschutes Cultural Coalition
P.O. Box 2094
Bend, OR 97709

Commissioner Patti Adair
Commissioner Phil Chang
Commissioner Tony DeBone
Deschutes County
1300 NW Wall Street
Bend, OR 97701

March 16, 2023

Dear Deschutes County Commissioners:

The Deschutes Cultural Coalition, a local funding and cultural support program of the state’s Oregon Cultural Trust, requests \$25,000 from Deschutes County to help restore and support county wide arts and culture organizations in their effort to build their capacity to serve the citizens of this region. The request is more than matched dollar for dollar by an annual fund distribution by the Oregon Cultural Trust. We thank the Deschutes County Commissioners for consideration of this proposal.

Since 2003 the Deschutes Cultural Coalition has been a vital source of income for our county’s cultural nonprofits. As we know, when financial times are challenging the arts are first to be cut and the last to be restored. Yet the magnitude of value the arts bring to this county through programs for children and families, our museums, vibrant entertainment venues and collaborations with the tourism industry contributes significant value with modest means and a richness that enhances the central Oregon lifestyle.

Deschutes Cultural Coalition knows how to responsibly manage funds and has an excellent track record in leveraging support to maximize results. Since 2003 the Oregon Cultural Trust, created by the Oregon State Legislature in 2001, has been distributing funds throughout Oregon to support the arts, heritage and humanities. One of the channels of fund distribution is through tribal and county cultural coalitions. The 45 cultural coalitions representing all counties and tribes, of which the Deschutes County Coalition (DCC) is one, are tasked annually with the job of distributing funds at locally, often to cultural groups that are not competitive in the state level grant process. In recent years, the Deschutes Cultural Coalition has been entrusted with approximately \$35,000 annually to grant to local arts and culture groups, from BEAT theatre for kids, LaPine Parks and Rec., to the Sisters Outdoor Quilt show as examples.

While individual grants are relatively small, in the \$2,000 to \$3,000 range, the funds are vital to our smaller arts organizations. The DCC committee members are respected leaders in the arts, heritage and humanities fields. The DCC is in the process of applying for its nonprofit 501(c)(3) status. EIN 88-1650979.

We appreciate your consideration of this request.

Sincerely,

Cate O'Hagan

Cate O'Hagan
Co-Chair, Deschutes Cultural Coalition
CateMarieOhagan@gmail.com
541.588.0166 Cell

Eric Sande

Eric Sande
Treasurer, Deschutes Cultural Coalition
Executive Director, Redmond Chamber of Commerce
Eric@VisitRedmondOregon.org
541.749.0738 Cell



March 20, 2023

RE: Special Project Grant Recipient for Deschutes Basin Water Collaborative

Dear Deschutes County Board of Commissioners:

Please accept this proposal for continued support for the Deschutes Basin Water Collaborative (DBWC) as a Special Project Grant Recipient. Water security for our farms, cities and rivers is an ongoing critical issue in Deschutes County, and the Deschutes Basin Collaborative is the forum to work together to ensure these issues are taken care of into the future. Specifically, the DBWC is focused on accelerating the implementation of water projects and programs that meet instream and out-of-stream needs in the basin, including working through complex water management issues with a wide variety of stakeholders. Its current focus is developing a Comprehensive Basin Water Management Plan (Plan) consistent with the State’s Integrated Water Resources Strategy and the guidelines set forth in the Place-Based Planning Framework.

With the support of Deschutes County over the last two years, Central Oregon Intergovernmental Council (COIC) and the Deschutes River Conservancy (DRC) have staffed the DBWC and have made significant progress on developing the Plan. Specifically, COIC coordinates and facilitates DBWC meetings, and the DRC coordinates and facilitates several subcommittees and provides technical support and expertise to the overall effort. The DBWC consists of a 46-member Working Group that serves as the decision-making body, as well as a Planning Team, an Outreach Committee, an Ecological Needs Committee, and ad-hoc Committees as necessary. Through these forums, basin partners continue to build trust and move strategies forward. The DBWC is midway through drafting Plan chapters, and anticipates having a draft Plan by June 2023, with finalization expected within the year. The work of the DBWC is well-known and well-respected at the state level, which is already paying dividends in increasing funding for basin water planning and implementation. Of note, recent legislative packages contain significant funding for initiatives in the Deschutes Basin being identified in the Plan, including piping canals and improving on-farm efficiencies.

We greatly appreciate the support of Deschutes County, both in funding the collaborative, as well as providing consistent participation, including leadership in the co-chair position. Continued support as a Special Project Grant Recipient would ensure continued progress in the DBWC and would leverage other state and local dollars. We respectfully request \$25,000 in County investment to continue this work in 2024.

Thank you for your consideration and we are happy to provide more information or answer any questions.

Best,



Kate Fitzpatrick

Executive Director
Deschutes River Conservancy



Scott Aycock

Community Development Director
Central Oregon Intergovernmental Council

Dear County Commissioners DeBone, Adair, and Chang,

I am writing to you on behalf of the Deschutes Collaborative Forest Project (DCFP) to request \$25,000 of Special Project Grant funding for Fiscal Year '24 (FY24). The DCFP is uniquely situated to benefit Deschutes County by building social consensus around active forest restoration to reduce barriers to implementing forest restoration and fire resilience work throughout the Deschutes National Forest (DNF) which ultimately protects people, property, and the central Oregon economy.

Last year's funding helped the DCFP engage in consensus building which resulted in the launch of two new projects. The DCFP reestablished the Prescribed Fire Subcommittee whose charge is to address federal, state, and regional barriers to the use of prescribed fire on the landscape. The fire-prone dry forests of southwest, central and eastern Oregon will burn sooner or later and prescribed fire allows those fire events to be carefully planned, implemented, and controlled. Additionally, in FY23, the DCFP planned and approved a Forest Products Industry workshop series that will be implemented in the coming year. This workshop series will entail presentations from industry representatives regarding the long-term needs, concerns, and strategies of the Forest Product Industry in central Oregon. The objective is to identify opportunities for the DCFP to support the long-term sustainability of an industry which is a key part of central Oregon's history, community, and an imperative actor in forest restoration work.

If selected, FY24 funding will support the staffing necessary to progress three particular projects, all of which are a continuation of work already being pursued. The Prescribed Fire Subcommittee will work to reduce barriers to implementation of prescribed fire. Prescribed fire is one of the most cost effective and ecologically impactful tools used in the enhancement of fire resilient forests which protects people, property and the central Oregon economy. Some anticipated deliverables will be comment letters and engagement with the EPA and Oregon DEQ, engagement with federal legislation, and an increased amount of acres burned in the DNF during prescribed fire season. Secondly, Deschutes County funds will also be used to pursue a Forest Products Industry project oriented towards understanding and addressing their concerns as well as identifying new market opportunities. Some anticipated deliverables include the production of multiple presentations and field trips to industry headquarters and operation sites, community discussions of the economics and processes of commercial thinning, and identification of solutions to key industry challenges.

Lastly, Deschutes County funds will support the outreach efforts associated with the aforementioned projects. Deepening public understanding of active forest restoration is critical to the success of the Prescribed Fire Subcommittee, the sustainability of the Forest Product Industry, and active restoration work in general. In order to gain the public's trust of active forest restoration, the public must understand it first. The DCFP's Outreach Coordinator will produce and coordinate consistent messaging, delivered throughout Deschutes County, to ensure that the public stays well informed on what is happening in the DNF and that the social license is maintained.

Finally, Deschutes County funds will help bring substantial federal dollars to the region to support active forest restoration projects. Your continued support of the DCFP, and the positive effects it will have on the forest and our communities, will be amplified by federal and state funds directly benefiting Deschutes County. Thank you very much for your continued support of DCFP efforts; Together we are building a collaborative model for restoration that will make our forests and communities healthier and safer for decades to come.

Sincerely,

Jacob Fritz
DCFP Program Coordinator

FRIENDS of the CHILDREN

Central Oregon

March 21, 2023

Dear Deschutes County Administrators and Board of Commissioners:

Thank you for considering this Service Partner request from Friends of the Children Central Oregon.

Our mission is to impact generational change by empowering youth who are facing the greatest obstacles through relationships with professional mentors – 12+ years, no matter what. Through our ground-breaking approach, we employ salaried, trained professional mentors (*Friends*) whose full-time job is to ensure the educational success, social development, and well-being of traumatized children in our community.

For five years, we have provided consistent services, with a measurable impact, to Deschutes County’s most vulnerable youth. We currently serve 50 children, aged 5 to 11 years of age, and their families in Deschutes County; 100% have experienced poverty, 50% are children of color, 21% are experiencing foster/kinship care, 11% are experiencing homelessness, and each child has had six or more Adverse Childhood Experiences. This Spring, we will add a new cohort of 16 kindergarteners in La Pine, serving a total of 300+ individuals, with eight professional Friends.

The data emerging from the pandemic is clear: more children, especially children of color and those living in poverty and/or rural communities, have fallen further behind academically and are experiencing increased behavioral and mental health challenges than prior to 2020. **In response, we have committed to deepening our continuum of support to include mental health, education, and service expansion to rural communities.**

Mental Health

Through professional training and community partnerships, we are increasing access to behavioral health care for our youth and families. We recently entered into a contractual agreement with Juniper Mountain Counseling to provide therapeutic support for our youth, their families, and our Friends. This partnership improves access and reduces barriers to mental services, increases engagement and expands capacity by working with clinicians to provide trauma-informed, evidence-based mental health interventions that meet the needs of youth and their families who might not otherwise access counseling or behavioral health services.

Academic Skills Development

Nearly 80% of our youth today are not meeting grade level expectations in literacy. With a targeted intervention strategy and a deepening of our services, we believe we can close that gap to a single digit. We recently transitioned our Educational Program Manager (EPM) from a part-time to full-time position, expanding capacity in both individual tutoring and skill building for our Friends. For youth identified as needing the most academic support to advance and meet milestones, the EPM develops individual literacy plans and works 1:1 with each youth on a weekly basis, works with schools to monitor and support youth progress and engages caregivers into their youth academic success plans. The EPM also provides training and support for Friends' skill development in education. We know this is a critical step to ensure an equal educational opportunity to our youth who have historically been under- and inadequately served by our public schools.

Rural Expansion

Rural communities, which already faced significant disparities compared to urban settings, experienced additional challenges through virtual learning such as more limited technology access and availability of caregiver support, combined with recent increases in housing expenses and skyrocketing inflation. We recently hired Friends expand our footprint to La Pine, where it is needed most. Further expansion to serve more youth in rural communities will be at the forefront of our strategic decision-making over the next 5 years.

A deepening of services strengthens our commitment to youth and their families and amplifies our holistic approach to open pathways to health and empowering youth with skills needed to overcome adversity and thrive.

We respectfully request \$50,000 per year in funding from Deschutes County to support continued growth as we strategically plan to double the number of youth served in five-years and the further deepening of our continuum of support. In partnership, we will

work tirelessly to fill the gaps in service, meeting our youth where they are at, while ensuring access to resources. We appreciate your time and consideration and look forward to speaking with you in more detail about this initiative. Together, we can make generational change.

Respectfully submitted,



Rachel Cardwell
Executive Director



FY24 VIDEO LOTTERY ALLOCATION

Service Partner Requests for Funding:

- **Central Oregon Council on Aging**
- **Mountain Star Family Relief Nursery**
- **J-Bar-J / Cascade Youth and Family Services**
- **Redmond Senior Center**
- **KIDS Center**
- **Latino Community Association**
- **Bethlehem Inn**
- **Family Access Network (FAN)**
- **Saving Grace**
- **Central Oregon Veterans' Outreach (COVO)**
- **Court Appointed Special Advocates (CASA)**
- **Healthy Beginnings**
- **Upper Deschutes Watershed Council**

Additional Attachments:

- **Results on Investment Overview**
- **Other Deschutes County Funding Summary**
- **Service Partner Funding History**



COUNCIL ON AGING OF CENTRAL OREGON Volunteer Coordination of Meals on Wheels & Congregate Dining

2022-23 Award	\$42,500
Amount Requested 2023-24	\$50,000

We've probably met 8 to 10 people we can call by name over the past two or three months. It's very warm and welcoming. When you walk in the door, you almost feel like you are family. If you don't come, you're missing out on an opportunity to be in a friendly environment, have a good meal, make new friends and walk away happy. The quality of the food is outstanding. I've been to several other senior center lunches in the area, and they're okay. But I think this is the best by far. - John, Bend community diner

Community Need and Request for Increased Funding

- Even with COVID retreating, many older adults in Central Oregon are still isolated at home.
- We are still adding Meals on Wheels clients who request support, despite earlier wait lists. Every client gets shelf-stable foods as emergency backup, as well.
- Community dining is back and healthy, replacing drive-through hot lunch service in Bend, Sisters and La Pine. Redmond is also serving in-house again.
- Our food provision has increased and so have uncertainties related to our food supply. We have a new relationship in La Pine that promises to increase our ability to deliver hot food in La Pine.

We respectfully request \$50,000 for FY2023-24 to help cover volunteer expenses and expand our food provision for Meals on Wheels and Congregate Dining. This will help us avoid large-scale waitlists and caps on new seniors joining our programs in the face of inflationary food costs and cuts in federal assistance (SNAP). Since finishing and reopening our Central District Senior Services Center, we have expanded our offerings to three days a week of community dining, better meal variety, and nearly eliminated our waiting lists.

Impact of Current Investment Provide 0.6 FTE (of 3.2 FTE) to support nutrition programs (Meals on Wheels and congregate dining) and recruit, train, and coordinate volunteers.

- In the period of July 1, 2021 to June 30, 2022 COA coordinated more than **18,899 volunteer hours** and served/delivered **137,815 meals**.
- In the period of July 1, 2022 to February 28, 2023 COA coordinated more than **15,521 volunteer hours** and served/delivered **120,768 meals**.

Comments Without the CARES and ARPA funds we received during COVID, and no increase in OAA funds, we will most certainly see caps on services in the next two years, hence our request for additional support in FY24. We received an average of \$700,000 in CARES and ARPA funding annually during each of the three years of COVID. Our FY24 budget will be considerably constrained, even with additional support efforts. Your previous investments in helping expand our in-house cooking will position us to prepare more hot, nutritious meals and this request will address the loss of funds and increased costs of food in FY24.



MOUNTAINSTAR FAMILY RELIEF NURSERY Therapeutic Early Childhood Classroom and Outreach Projects

2022-23 Award \$21,600
Amount Requested 2023-24 \$21,600

Investments in high quality early childhood and family services are consistently shown to have the highest returns of any economic development project. With our program expansion in La Pine, we are so excited to be bringing these services into more communities in our county and we look forward to the positive impacts on the future of our region. - Kara Tachikawa, Executive Director

Community Need and Request for Funding

Deschutes County Data:

- There has been a dramatic increase in the number of children in DHS/Child Welfare.
- In 2021, there were 14.4 (per 1,000) children who were victims of abuse and neglect compared to 11.1 (per 1,000) in 2020. Statewide, 41.5% of child abuse and neglect victims were ages 5 and under (*Oregon DHS 2021 Child Welfare Databook*).

MountainStar Data:

- Average of 16 family “risk factors” (such as mental health or substance abuse issues, housing or food insecurity) for child abuse and neglect.
- Parents have an average Adverse Childhood Experience (ACE) score of 6 (ACE score scale is 0-10). An ACE score of 4 or more predicts adverse long-term health outcomes such as increased chronic disease state, mental illness and addiction disorders, learning disabilities, and behavioral disorders. In Central Oregon, there are over 5,000 children ages 0-3 considered at-risk. MountainStar currently serves just 6% of this population.
- 98% of our client families live in poverty and 100% meet the OR state definition of at-risk.

Funding will support 0.3 FTE (of 3.0 FTE) Program Managers in our Relief Nursery Therapeutic Early Childhood programs in Bend, Redmond, and La Pine.

Impact of Current Investment Grant supports 0.3 FTE (of 3.0 FTE) Program Managers in our Relief Nursery Therapeutic Early Childhood programs in Bend, Redmond, and La Pine.

- During the period of July 1, 2022 to February 1, 2023, we provided therapeutic early childhood classes, home visiting, parent support, and transportation for **82 children ages 0-3**, and provided Outreach services (crisis intervention, home visits and basic needs support) for **75 children and their families**. 98% of children enrolled in these services remained safe from confirmed cases of abuse and neglect during this timeframe.

Comments MountainStar raises \$1.2 in private investment for every \$1 of government funding. Portland State University documented a 4:1 return on investment (ROI) for the Salem Relief Nursery. Nationally, investments in early childhood are documented at a 12:1 ROI, which exceeds most other economic development projects. MountainStar Bend’s early childhood classes are rated 5-stars by the State. In FY 2021-22, 98% of the children served remained free from confirmed cases of abuse and neglect.



J BAR J CASCADE YOUTH & FAMILY CENTER Runaway & Homeless Youth Emergency Shelter Project

2022-23 Award \$20,000
Amount Requested 2023-24 \$20,000

Cascade Youth & Family Center (CYFC) continues to be the sole provider of a comprehensive spectrum of prevention and intervention services targeting runaway, homeless and street youth, including victims of human trafficking, in Deschutes County and the greater region.
- Stephanie Alvstad, Executive Director

Community Need

The total number of homeless in Central Oregon has increased by 116% since 2015 (Point in Time Count data: 594 – 2015; 1,286 – 2022). The number of homeless children and youth has also increased. The following are data for children and youth (up to the age of 24):

- Total homeless children & youth has increased by 78% (184 – 2015; 327 – 2022)
- **Unaccompanied children & youth has increased by 124% (55 – 2015; 123 – 2022)**

It is estimated that 30-40% of homeless youth are not identified.

2022 service totals include:

- Shelter – 5,438 nights for 97 youth (all programs emergency and transitional youth)
- 24-Hour Crisis Response – 1,329 hotline calls; 466 total youth served
- Street Outreach Youth Contacts (basic needs) – 1,320 youth; 2,784 hours (duplicated)

Shelter space continued to be limited during 2022 due to COVID-19 and social distancing requirements. CYFC has had to maintain mandated staffing ratios, despite many COVID+ staff.

Impact of Current Investment Provide support for 0.2 FTE (of 3.8 FTE) Case Manager to support the Runaway and Homeless Youth Emergency Shelter (RHY).

- **92% of youth** who have accessed shelter and received crisis intervention and/or mediation, **were reconnected with family or transitioned to other safe and stable living environments** when leaving the program.
- In the period of July 1, 2022 to January 31, 2023 CYFC provided **656 nights of emergency shelter** and crisis intervention and family mediation were provided to **24 youth** ages 12-20.

Comments CYFC’s goal is to shelter the most vulnerable youth to reduce risk and end chronic homelessness. Youth access shelter directly off the street. In 2022, 96 human trafficking victims (sex and labor) were identified and served. Homeless youth are at higher risk for physical and sexual exploitation, mental health and substance abuse - even death. It is estimated that 5,000 homeless youth die each year as a result of assault, illness, or suicide. RHY services are largely funded through federal and state grants and donations. However, grant funds require that 10-25% of the project cost be provided through matching funds.
Deschutes County grant funds continue to be crucial match funds for this project.



REDMOND SENIOR CENTER Food for Meals on Wheels & Congregate Meals Project

2022-23 Award \$12,000
Amount Requested 2023-24 \$13,000

I cannot shop for myself and look forward to getting my daily meal and visiting with my Meals on Wheels driver every day. God Bless you all. - Grateful Meals-on-Wheels Client

Community Need and Request for Increased Funding

Over 25% of the population are age 50 or older, and by 2025, this number is projected to be 35%. Our “Meal Services Program (MSP)” has a rich history serving older adults in the greater Redmond area - Alfalfa, Eagle Crest, Crooked River Ranch, Terrebonne, and parts of Powell Butte. We project over 36,000 meals will be served by June 30, 2023, and with increased requests, we plan for a 30% increase in meals served July 1 thru June 30, 2024.

We face several critical issues:

1. Demand for MS continues to grow;
2. Food and supply costs and staff salaries continues to escalate an average of 20%;
3. Demand for volunteer support continues to grow resulting in increased staff support needed;
4. Increase federal compliance documentation impacts staff time and training.

In 2023-24, strategically, we are focusing on:

- *Kitchen* - Our commercial kitchen will undergo a complete remodel bringing it in compliance with state health standards, significantly increasing efficiency preparing meals, and ability to serve more people. Thanks to Deschutes County and City of Redmond funding and our leveraging of this funding, the community will realize a much-improved resource.
- *Fund Development* – Our fund development efforts will expand to include increased funding partners, grant support, and local funding events.

We are requesting an increase in funding to address food costs aligned with serving a minimum of an average of 165 meals daily and address supply costs (trays, paper products, packaging, etc.) aligned with home delivered and on-site meals.

Impact of Current Investment Support a minimum of 5.7% of the total annual cost for Meals on Wheels and home food delivery service for older adults. From July 1, 2022 to February 1, 2023, MSP has reached 70% of its goal. In this same time period, this investment supports less than 3% of actual costs as a result of significant increase food/supply costs. This investment helped leverage two new financial partners supporting the MSP.

Comments We are greater Redmond’s hub for older adults and the only inclusive organization providing Meal Service Program to diverse older adults in the area. Sustaining the Meal Services Program rests on engaging multiple revenue streams. Our Meal Services Program “backbone” is Deschutes County and our other community partners who provide average of 63% of funding needed. Federal funding represents an average of 37% support.



KIDS CENTER Child Abuse Medical Evaluation Project

2022-23 Award	\$30,000
Amount Requested 2023-24	\$35,000

In 2022, KIDS Center provided child abuse evaluation services for 414 children, the second-largest number of children seen in a calendar year in our history. This followed a period of increased need as our community continued to emerge from pandemic conditions and our county continued to experience rapid growth. KIDS Center also began planning centered around enhancing services and access to all children, families, and community partners in our service area, which includes all of Deschutes County. As we move forward, we will continue to look for ways to enhance access for our more rural areas within Deschutes County to ensure they are able to receive these critical evaluation, treatment, and prevention services when needed, without undue hardship. We are extremely grateful to the Deschutes County BOCC for your continued partnership and support of KIDS Center’s services. Your support helps ensure these services will continue to be available for those in need across our county. - Gil Levy, Executive Director

Community Need

KIDS Center serves children (0-18) who are suspected victims of physical or sexual abuse, neglect, drug endangerment, and witnessing domestic violence. KIDS Center is the regional Designated Medical Provider (DMP) for medical evaluations, as well providing forensic interviews, family advocacy, and therapy for children referred by law enforcement, DHS Child Welfare, therapists, and medical professionals.

- In 2022, KIDS Center served 2,112 unduplicated children and families, and conducted 414 evaluations, a 17% increase from 2021.
- In 2022, our medical examiners (MEs) fielded 30 consult calls from medical providers in Deschutes County and conducted 102 case reviews, which resulted in recommendations and referrals to investigative agencies.

Impact of Current Investment Grant supports 0.21 FTE (of 1.0 FTE) medical examiner to conduct consultations and medical evaluations of suspected victims of child abuse. In the period of July 1, 2022, to February 28, 2023:

- **Performed medical assessments for 293 children.**
- **165 child abuse cases reviewed** with law enforcement, DHS, and DA’s Office.
- **Provided support to 100% of DA’s cases** where a child was seen at KIDS Center.
- Every child (and their family) served with a medical evaluation received additional services including family advocacy and a therapy referral (as appropriate).

Comments During the past two fiscal years, KIDS Center has provided our professional staff with two rounds of substantial compensation increases to attempt to keep pace with the rising costs of living in Central Oregon. The increased funding amount requested would help support those increased costs in the coming year.



LATINO COMMUNITY ASSOCIATION Healthy Families & Family Empowerment Programs

2022-23 Award \$35,000
Amount Requested 2023-24 \$35,000

Deschutes County funding support is absolutely critical to sustain and strengthen services to our underserved immigrant families and to demonstrate the County’s commitment to equity, which lends credibility to our mission and leverages over \$600,000 and 200 volunteers.

- Brad Porterfield, Executive Director

Community Need and Request for Funding

We have successfully established our Family Empowerment Center in Bend and just expanded to a larger office in Redmond to meet the growing demand for our culturally-specific services, leadership development and advocacy work. Immigrant Latino families in our communities are one of our most vulnerable and underserved populations.

Key data indicators for Deschutes County Latinos include:

- Fastest growing (increased by 47% since 2010 in Deschutes County) with the . . .
- Lowest median age at 26 (compared to 47) and 36% being under 18 years old; the . . .
- Highest rate of labor force participation (78%), yet also with the . . .
- Lowest average per capita income (\$17,267) and the . . .
- Highest rate of uninsured (18%), referring to health insurance coverage.

Immigrant Latino families face unique barriers such as English proficiency, lower formal education levels and a reluctance of businesses to recognize foreign credentials. In September 2021, we moved to a 5,700 square foot office and community center in Bend to expand our services to families and continue to realize our vision to build a welcoming community across cultures. This move increased our annual facility costs by \$67,000. We now have space for our English and Citizenship classes. We hosted vaccination and testing clinics and have rented our community room to families for baby showers and birthdays. We also just expanded our Redmond office to house our growing staff team, including our Workforce Navigator and Advocacy & Leadership Coordinator. Computer classes just started.

Impact of Current Investment Support 6% of Healthy Families & Family Empowerment program costs.

- Information and referrals for **400 people**
- Help enroll and educate **500 people regarding health insurance and system access**
- Coordinate and provide **100 people with legal assistance**
- Provide **200 people free tax filing services**
- Help **50 people become U.S. citizens**

Comments As employers struggle to find qualified employees to fill their open positions, immigrants will become an even more important segment of our workforce. However, they face housing, childcare, health challenges. Deschutes County’s support will help ensure we are resourced adequately to meet the needs AND empower our immigrant families to thrive.



BETHLEHEM INN Volunteer Coordination of Emergency Meals

2022-23 Award	\$42,500
Amount Requested 2023-24	\$50,000

Our ongoing partnership with Deschutes County improves the overall health of our community. This continuing collaboration is all the more imperative in the upcoming year as the Inn serves additional people in its Redmond location, which will help address the rapidly growing, urgent needs of adults experiencing homelessness. - Kim Fischbach, Dir. of Philanthropy

Community Need and Request for Increased Funding

We respectfully request BOCC grant funding to help support the continuing service delivery of nutritious meals as part of our Meal Program. This is *especially critical now that the Inn has opened its second shelter location in Redmond.* As the region's leading emergency shelter provider, the Inn serves as a critical safety net in our region. Without access to services uniquely provided by the Inn, economically disadvantaged adults and families are at greater risk of chronic poverty with limited alternatives as the region slowly recovers from the devastating impact of the pandemic.

The region continues to experience an increase in the number of adults/families, who have lost their income, may no longer have a safe place to live and will be seeking support from the Inn. It is essential for the Inn to address extreme hunger and nutrition-related health conditions to mitigate reduction in cognitive abilities, which make it even more difficult for homeless individuals to find and hold jobs.

Since March 2020, the Inn has been required to reduce its resident capacity by over 60% to comply with CDC guidelines. That guideline continues today; however, a projected return to 100% capacity is expected by the early 2023. While the demand for nutritious meals was great before COVID-19, it is projected to be even more significant as we transition into the post-virus months.

Bethlehem Inn respectfully requests \$50,000 for FY 23/24 in support of our Meal Program in Bend and Redmond, which will serve a projected 100,000 nutritious meals to an estimated 1,100 children and adults next year. Funding will help support fixed staffing costs regardless of resident count- 1.0 FTE Kitchen manager and 2.0 FTE Kitchen staff. Matching funds will help support 2.0 FTE Kitchen Staff and one .25 FTE Facility assistant to support food inventory and facility needs.

Impact of Current Investment Support for 0.73 FTE (of 1.0 FTE) kitchen manager and 0.16 FTE (of 1 FTE) kitchen steward to prepare and serve meals as part of the Meal Program.

- 100% of residents provided three nutritious meals daily
- In the period of July 1, 2022 to February 28, 2023, **572 residents and 60,600 meals served.**

Comments BOCC funding will help support the increasing fixed kitchen staffing costs due to competitive job market and need to increase salaries to retain/recruit staff regardless of number of residents served.



FAMILY ACCESS NETWORK Juniper Elementary FAN Advocate Project

2022-23 Award	\$17,500
Amount Requested 2023-24	\$17,500

I just want to rave about my advocate. This woman is one of the most amazing people I have ever met in my life and hands down MADE FOR THIS JOB. She is so welcoming and a HUGE comfort in a time when a person can feel very vulnerable or less than. She has (more than a few times) made my life so much better. I can say my life and the lives of my children have been so blessed just by her kindness. I could never thank her enough. - A FAN parent

Community Need

This year FAN is celebrating our 30th anniversary, offering assistance, possibility, and hope to Central Oregon families in need by connecting them with crucial resources that help children flourish in school and in life. FAN has served over 181,000 children and family members since inception and more than 7,000 individuals each year.

FAN places advocates directly in schools to decrease barriers to assistance for children and their family members who are low-income, unhoused, or experiencing poverty. According to the 2020 Condition of Education report from National Center for Education Statistics, “...living in poverty [is] associated with poor educational outcomes—including receiving low achievement scores, having to repeat a grade, and dropping out of high school.” Social determinants of health include economic stability and access to education. FAN directly addresses both of these determinants by connecting families with basic needs, like food, clothing, school supplies, health care, rental/utility assistance, transportation, and more, so children can remain in school prepared to learn. Each year, FAN works with over 100 community partners, including health and social services, to ensure families can access the resources they need to stabilize after suffering setbacks.

Our relationship with our community partners is reciprocal: often school personnel and community organizations refer clients to FAN for help with multiple poverty-related needs. According to research conducted through the School of Social Work at Georgia State University, “On a community level, fragmentation of services across agencies can... be a barrier for overwhelmed families who are unaware of effective strategies to navigate complex systems of service delivery” (Lewinson, T. & Collard, C.S. 93). FAN’s work counters this fragmentation of services, so that clients can navigate the often-confusing web of social services more efficiently. Working through one dedicated advocate, families in need can build a trust-based relationship with someone who can help them get the resources they need to thrive.

Impact of Current Investment Grant supports 0.37 FTE (of 0.47 FTE) FAN advocate at Juniper Elementary School to connect children and family members to basic-need resources.

- In the period of July 1, 2022 to March 1, 2023 connected **218 children and family members** to basic-need resources, nearly meeting annual goals.
- During the fall client survey, **98% of families reported that FAN improved their situation.**



SAVING GRACE

Mary's Place Supervised Visitation & Safe Exchange Center

2022-23 Award \$30,000

Amount Requested 2023-24 \$35,000

I am beyond grateful for Mary's Place. When you are navigating trauma and things outside of one's control, it matters to know that the safety of myself and my kids is taken to the highest level. - Mary's Place client

Mary's Place provides important supervised visit and exchange services that allow families to safely engage in parenting time. - Deschutes County Circuit Court

Community Need

During FY21-22, 908 victims of domestic violence, sexual assault and/or stalking in the County received 12,622 vital safety services from Saving Grace (SG) including shelter, 24-hr helpline, counseling, and legal assistance, a **17% increase over FY20-21**. Of victims receiving these SG services, 99 were referred by law enforcement after screening in as high lethality cases. In Deschutes County Circuit Court for FY21-22, 511 restraining orders were filed, with 124 cases involving children where parenting time was allowed. Of those cases, 52 (42%) were referred to Mary's Place (MP) for supervised visits or safe exchanges. The purpose of referring these cases to MP is to protect the adult victim and children from further harm from an abusive parent/partner, while allowing parenting time to continue. In FY21-22, MP provided 73 unduplicated families including 125 children with 1,414 supervised visits and safe exchanges.

- MP remains the sole provider of free domestic violence-specific supervised visits and safe exchange services including case management east of the Cascades.
- Requested funds would support 0.33 FTE of 1.0 FTE program director for supervision and direction of 6.77 FTE staff who provide supervised visits, safe exchanges, case management and advocacy services for MP families.

Impact of Current Investment Provide 0.36 FTE of 1.0 FTE to supervise 6.77 staff who provide supervised visits, safe exchanges, case management and advocacy services for families that have experienced domestic violence, sexual assault, stalking and/or child sexual abuse.

- In the period of July 1, 2022 to March 1, 2023 MP has so far served **63 families with nearly 800 supervised visits and safe exchanges and expects to exceed the numbers served during the prior FY.**

Comments The COVID pandemic has continued to impact MP staff and families served. Additionally, the stress of inflation and high housing costs have been strongly felt by both staff and families served, with most families served living at or near poverty level. Due to high demand, families must wait on average one month to begin MP services. The severity of violence and coercive control experienced by survivors referred to MP remains alarmingly high. Stalking, strangulation, sexual assault and abuse of children common, underscoring the importance of the services Mary's Place provides in preventing further violence and harm to these vulnerable citizens of Deschutes County.



CENTRAL OREGON VETERANS AND COMMUNITY OUTREACH Homeless Outreach Coordinator

2022-23 Award \$30,000
Amount Requested 2023-24 \$30,000

Since 2005 our Outreach Program has been a lifeline for the hardest to reach and hardest to serve. The number of those without housing continues to grow, but the needs of those who are “homeless” never changes. We help people survive and strategize, keeping hope in front of them. - JW Terry, Executive Director

Community Need

COVO served 1,430 unduplicated households (singles or multiple persons) in 2022. 711 of these households were new to COVO services. Total client contacts in our Outreach Program were 6,648 with 3,140 of these in our Outreach Center and 3,508 in homeless camp outreach efforts. Despite an ever-increasing effort by COVO and other service providers, the number of persons living unsheltered remains high in Deschutes County, many still reeling from the financial impact of the pandemic.

COVO respectfully requests \$30,000 for FY 2023-24 to continue funding a portion of the outreach coordinator to oversee camp and street outreach efforts, and to train and support outreach volunteers. The coordinator works with community partners to facilitate services to individuals and enhance collaborative efforts for best addressing service to the homeless in Deschutes County. Key partners in outreach include but not limited to Deschutes County Homeless Outreach Services Team and Stabilization Center, Mosaic Medical Mobile Clinic, Shepherd’s House, REACH, VA HUD-VASH team and more.

COVO is a key partner in the Homeless Leadership Coalition (HLC) Central Oregon/Continuum of Care (CoC), serving on the HLC board and committees, and participates in the Coordinated Entry System weekly case management and the annual Point in Time Count. COVO is a member of the Multi-Agency Coordination (MAC) Group currently planning for the funding to our CoC from the Governor’s emergency order on homelessness (EO 23-02). Central Oregon Veterans Village, a partnership with Deschutes County, Bend Heroes Foundation and others, provides shelter to homeless Veterans identified through our Outreach Program and referrals from community partners. In 2023-24 three priorities are to increase services to the rapidly increasing population of senior/aging persons experiencing or at risk for homelessness; reach areas of Deschutes County less served because of accessibility; and to increase outreach to women Veterans (a 23% increase in 2022 over 2021 of women Veteran clients seen).

Impact of Current Investment Provide 0.6 FTE (of 1.5 FTE) Outreach Coordinator

- In the period of July 1, 2022 to February 28, 2023, Outreach made **2,331 contacts** with homeless and low-income people visiting the center, **3,026 contacts** with homeless people in camps, and served **102 veterans** not currently served by COVO, soundly meeting annual goals.
- Coordinated **more than 1,162 volunteer hours assisting services and outreach** to homeless and/or low income people.

Comments COVO continually seeks practical solutions to address homelessness in Deschutes County, for both Veterans and non-Veterans. We do this in partnership with our network of extraordinary community partners, believing in strength in collaboration. COVO fills a unique niche in helping those experiencing homelessness, providing a trusted connection as a gateway to accessing support, community services, and housing.



COURT APPOINTED SPECIAL ADVOCATES OF CENTRAL OREGON CASA

2022-23 Award	\$35,000
Amount Requested 2023-24	\$35,000

“We would love to see a future in which no child needed foster care. But in a world where children continue to be placed in foster care, there is a need for CASA. Many children who succeed despite the adversity of the foster care system can point to the presence of a CASA in their life. During my involvement with CASA over the last decade, I have come across extraordinary stories of terrible situations that have turned to hope because of the advocacy of a CASA volunteer.” - **Kat Mastrangelo, Executive Director Volunteers in Medicine, and CASA Board Chair**

Community Need and Request for Funding

CASA of Central Oregon provides volunteer advocacy to abused and neglected children, aged from birth to 21 years. CASA programs are mandated by Oregon law; this means that every time a child enters foster care in Deschutes County, CASA of Central Oregon is appointed by the judge to represent that child’s best interests in all court proceedings. Even though CASA is mandated by law, the CASA program in Deschutes County received a small portion of its funding from the state general fund this year. That amount may well be at-risk given the state fiscal challenges this biennium.

The need is greater than ever. Children in Deschutes County are still feeling the long-term effects of the community challenges brought by the COVID-19 pandemic. We know this because the number of children in foster care has increased since the beginning of the pandemic. On January 1, 2020, there were 172 children in foster care in Deschutes County. This number increased by 27% to January 1, 2022. On January 1, 2023, there were 211 children in foster care, still above pre-pandemic levels.

CASA respectfully requests \$35,000 for FY 23-24 to fund 0.6 FTE of a Program Coordinator position. This calculation reflects wages and benefits for a college-educated Program Coordinator to support approximately 40 volunteers, who will advocate for over 100 children.

Impact of Current Investment Provide 0.6 (of 6.7 FTE) program staff to train/support CASA volunteers for children birth through age 18.

- In the period July 1, 2022 to March 1, 2023, there were 288 **unduplicated Deschutes County children in foster care**. During the same period, **247 children had an assigned CASA**. We estimate that there will be approximately **300 children in foster care from July 1, 2022 to June 30, 2023**.

Comments National studies have shown the CASAs are effective. Children with CASAs tend to do better during their time in foster care: 1) they transition into a safe, permanent home more quickly than children without a CASA’s advocacy; 2) they do better in school; 3) have fewer disciplinary problems, and; 4) receive more services to heal from trauma and thrive. County support has never been more vital to give children in foster care a volunteer advocate.



HEALTHY BEGINNINGS 4 b4 5 Preschool Developmental Screening Project

2022-23 Award	\$25,000
Amount Requested 2023-24	\$25,000

Community Need

Oregon estimates that 40% (4 out of 10) of children enter kindergarten with barriers to their success. Healthy Beginnings’ goal is to reach more of the 14,468 children in the county ages 0-5 that miss receiving a developmental screening. With increased demands on working families in Central Oregon, preschool screenings are an innovative solution to provide developmental screenings for children in a preschool setting.

- In FY21-22, Healthy Beginnings screened 448 children in Deschutes County through the preschool screening program. The program identified concerns in 119 children, providing referrals and personal follow up to connect them with services in development, hearing, and vision. Ultimately, 96 of these referrals were followed up on, to the point of seeking professional care and/or treatment.
- New Screening Program Manager hired, March 2023. This new staff member brings professional expertise and training in the field of childhood mental health and behavioral issues. This will enhance our post-COVID screening protocols and family follow-up.

In 2023, we are launching a new partnership with Juntos Aprendemos, to strengthen relationships, expand outreach and increase service to the Central Oregon Latino community.

Impact of Current Investment

- In the period of July 1, 2022 to March 1, 2023, HB provided **56 evidence-based screenings** in development, behavior, hearing, and vision at preschool sites. Screening program was placed on hold in Q2 due to key staff retirement and an extended replacement search process.
- Screening results sent to the medical provider, family, and shared with the preschool teacher to ensure closed loop communication between family, medical home & school. HB has **provided 31 referrals for care and treatment.**
- Finalized a two-year MOU w/ Deschutes County WIC program, to provide screenings and participate in WIC sponsored events. (Spring 2023)
- Renewed Title 1A PreK screening partnership with Redmond School District. (Spring 2023)

Comments Healthy Beginnings is a sole source provider of evidence-based preschool screenings in the region. We have strong partnerships with other local service providers, Deschutes County WIC, Juntos Aprendemos, Healthy Families of the High Desert, High Desert ESD, Early Learning Hub of C.O., Mosaic Medical, Head Start and Early Head Start programs.



UPPER DESCHUTES
WATERSHED COUNCIL

March 20, 2023

RE: Request to Deschutes County Commissioners for Service Partner Grant Funding for Upper Deschutes Watershed Council for FY24

Dear Deschutes County Commissioners:

Thank you for your ongoing support for our programs at the Upper Deschutes Watershed Council (UDWC)! UDWC is now serving the Central Oregon community for a 26th year in 2023 after being formed in partnership with Deschutes County back in 1997. I look forward to sharing my annual presentation with you later in 2023. During this current fiscal year, the UDWC is receiving \$20,000 as part of Deschutes County's Service Partner Grant Program. This annual funding is an important component that supports our staffing and operations which brings additional public and private dollars to the Upper Deschutes watershed. As an example, total revenue for our work in FY22 was \$1.6M with 43% coming as federal funding, 14% as state funding and 39% being non-governmental grants or donations. In FY23, our proposed budget was just over \$2M for working leveraging this support from Deschutes County.

UDWC has received the same level of funding (\$20,000) from Deschutes County for the past 20 years and is respectively requesting an increase to \$25,000 for FY24 (July 1, 2023 – June 30, 2024). Costs have gone up in recent years with operations, health care, and administrative costs increasing due to inflation and other pressures which leads to this request for additional Service Partner Grant Program funding which we have never requested before.

Support from Deschutes County supports our staffing and operations costs, allowing UDWC to complete restoration projects, monitor the health of our streams and rivers, and to accomplish valuable education and outreach for K-12 students and community members about the importance of our rivers and streams. Recent highlights from FY23 include:

- UDWC informs the community about stream restoration, watershed monitoring, and community stewardship opportunities with the outcome of keeping the community informed and engaged in the protection of natural resources. A couple examples in FY23 include: 1) UDWC is offering a second year of watershed education classes in 2023 and doing it this year in partnership with COCC through their continuing education programs. Classes include a six-part series including a watershed tour about the Metolius watershed and another about the Upper Deschutes watershed. This is a continuation of programming we started in 2022 and we have expanded in 2023 thanks to funding from the Roundhouse Foundation in Sisters, Oregon Watershed Enhancement Board and is also supported by funding from Deschutes County. 2) UDWC completed a restoration project at Creekside Park in Sisters and involved nearly 400 students and community volunteers in planting trees and shrubs along the streambanks of Whychus Creek at the park. A very

similar effort will be taking place in April and May of 2023 at Riverbend Park in Bend where a restoration project is underway. 3) UDWC also held its annual Deschutes River Clean-up on July 30, 2022 with another clean-up scheduled for July 2023. We had more participants and sponsors than ever before in 2022!

- UDWC has completed over 50 on-the-ground restoration projects over the past 25 years. For our 25th anniversary in 2022, we created a map (copied below) showing the location of all these projects and also created a video sharing some personal stories about the value of watershed councils. In FY23, UDWC completed three restoration projects which is more projects than normal for us and stretches our capacity but we are also still catching up on projects that were delayed because of the Covid pandemic and forest fires of 2020. UDWC led a restoration project at Creekside Park in Sisters along Whychus Creek and also a restoration project at the Willow Springs Preserve owned by the Deschutes Land Trust along Whychus Creek. Lastly, UDWC led a restoration project at Riverbend Park along the Deschutes River in Bend in partnership with Bend Park and Recreation District (BPRD). This project is an excellent example of a public/private investment with BPRD providing funding for the project but UDWC also bringing over \$400,000 in funding from the Oregon Watershed Enhancement Board, the Bend Sustainability Fund and the Sunderland Foundation. Videos about our work and some of these projects can be found at the links below.
 25th Anniversary Video: <https://www.youtube.com/watch?v=doPvGgSuQwE>
 Creekside Park Project Video: <https://www.youtube.com/watch?v=U2tMoQ7J46M>
 Willow Spring Project Video: <https://www.youtube.com/watch?v=5i8GPbc6JZI>
 Link to 2022 Annual Report: https://www.upperdeschuteswatershedcouncil.org/wp-content/uploads/2022/12/UDWC_2022AnnualReport.pdf
- In FY23 we have continued to work with public and private schools offering K-12 students the opportunity to learn about their local rivers and streams and take field trips to these rivers and streams to learn about local water resources. We also offered three summer camps for students in 2022.
- UDWC also continues to coordinate a watershed monitoring program to monitor stream temperatures and restoration effectiveness at various locations in in Central Oregon, and this has continued in FY23.

Funding from the Service Partner Grant from Deschutes County helps leverage funding for all the projects described above by supporting UDWC staff and our operations costs. We greatly appreciate and depend on the financial support from the Deschutes County Service Partner Program and we respectfully request continued support in FY24.

Sincerely,



Kris Knight
Executive Director
Upper Deschutes Watershed Council

25 YEARS OF RESTORING AND PROTECTING THE UPPER DESCHUTES BASIN

Metolius River (11)

- Metolius Instream Habitat Restoration
- Jack Creek Dam Removal
- Cold Springs Resort Riparian Restoration
- Brush Creek Culvert Replacement
- Forest Service Road 12 Fish Passage
- Suttle Lake Dam Fish Passage
- South Fork Lake Creek Culvert Removal
- Diversion 1 and 2 Fish Passage and Screening
- Diversion 13 and 14 Fish Passage and Screening
- Lake Creek Lodge Fish Passage and Habitat Restoration
- Spring Creek Habitat Restoration

Whychus Creek (13)

- Deschutes Land Trust Rimrock Ranch Habitat Restoration
- Deschutes Land Trust Whychus Canyon Preserve Habitat Restoration
- Deschutes Land Trust Camp Polk Meadow Preserve Habitat Restoration
- Deschutes Land Trust Willow Springs Preserve Habitat Restoration
- Creekside Park Fish Passage and Habitat Restoration
- Leithauser Dam Removal
- Pine Meadow Ranch Fish Passage
- Plainview Dam Removal and Fish Screening
- Pine Meadow Ranch Dam Removal and Floodplain Restoration
- Three Sisters Irrigation Dam Fish Passage and Screening
- Edgington Fish Screen
- Uncle John Irrigation Diversion Decommissioning
- Meeker/Snyder Bank Restoration
- Whychus Creek Overlook Restoration
- Whychus Creek Riparian Vegetation Transplanting and Planting
- Indian Ford Culvert Replacement and Riparian Planting
- Aspen Hollow Preserve Restoration
- Captain Jack Springs Riparian Restoration

Middle Deschutes (3)

- Clinē Falls Dam Removal
- North Canal Dam Fish Passage
- Tumalo Creek Restoration

Upper Deschutes (18)

- Riverbend Park Restoration
- Ryan Ranch Restoration
- Riverbend Park South Restoration and Access
- Farewell Bend Park Wetland and Riparian Restoration
- Miller's Landing Habitat Restoration and Riparian Planting
- Hall Property Riparian Restoration
- Big Marsh Wetland Restoration
- Upper Deschutes Riparian Stewardship
- Benham Falls Riparian Enhancement
- Fall River Riparian Enhancement
- First Street Bank Stabilization
- Lynch Property Riparian Restoration
- Soda Creek Riparian Planting
- Trapper Creek Habitat Restoration
- Shevlin Park Upland Planting
- Thousand Trails Bullfrog Control
- Vandeventer Ranch Streamside Restoration and Bullfrog Control
- Odell Creek Bull Trout Passage



Projects listed have been led by UDWC or UDWC has provided expertise or funding to support completion of the project. Many projects occurred in the same vicinity, and numbers on the map represent multiple projects completed in the same region.

Cover Photography / Anabrach Solutions



FY23 Service Partner Results of Investment Overview

Service Partner	FY23 Award	Amount Requested		Other County Funding
		FY24	FY23?*	
Bethlehem Inn	\$42,500	\$50,000		Yes
CASA	\$35,000	\$35,000		No
Council on Aging	\$42,500	\$50,000		Yes
COVO	\$30,000	\$30,000		Yes
FAN	\$17,500	\$17,500		Yes
Healthy Beginnings	\$25,000	\$25,000		Yes
J Bar J Youth Services	\$20,000	\$20,000		Yes
KIDS Center	\$30,000	\$35,000		No
LCA	\$35,000	\$35,000		Yes
MountainStar	\$21,600	\$21,600		Yes
Redmond Senior Center	\$12,000	\$13,000		No
Saving Grace	\$30,000	\$35,000		Yes

**Refer to Funding Summary for information on grants, amounts, and intended use of funds.*

Deschutes County Service Partner Funding History

Service Partner	Criteria	FY18	FY19	FY20	FY21	FY22	FY23
Central Oregon Council on Aging (COCOA)	Mandated/Sole Source	\$30,000	\$50,000	\$40,000	\$40,000	\$40,000	\$42,500
MountainStar Family Relief Nursery	County Initiative	\$18,000	\$18,000	\$18,000	\$18,000	\$20,000	\$21,600
J-Bar-J/Cascade Youth and Family Services	Mandated/Sole Source & County Impact	\$15,000	\$15,000	\$15,000	\$15,000	\$20,000	\$20,000
Redmond Senior Center	Mandated/Sole Source	\$3,000	\$3,000	\$4,000	\$5,000	\$9,000	\$12,000
KIDS Center	County Initiative	\$25,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Latino Community Association	Mandated/Sole Source	\$17,000	\$20,000	\$20,000	\$20,000	\$30,000	\$35,000
Bethlehem Inn	County Impact	\$25,000	\$30,000	\$32,000	\$30,000	\$40,000	\$42,500
Family Access Network (FAN)	Mandated/Sole Source	\$15,000	\$15,000	\$15,000	\$10,000	\$17,500	\$17,500
Saving Grace/Mary's Place	County Initiative	\$15,000	\$15,000	\$17,000	\$20,000	\$20,000	\$30,000
Central Oregon Veterans' Outreach (COVO)	County Impact	\$20,000	\$20,000	\$20,000	\$30,000	\$30,000	\$30,000
Court-Appointed Special Advocates (CASA)	Mandated/Sole Source	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$35,000
Healthy Beginnings	Mandated/Sole Source	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$25,000
Central Oregon 2-1-1	County Initiative	\$10,000	\$10,000	\$10,000	-	-	-
Upper Deschutes Watershed Council	County Initiative	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total		\$263,000	\$296,000	\$291,000	\$288,000	\$326,500	\$361,100



Other Deschutes County Funding Summary

Below is an overview of funding Service Partners received, are scheduled to receive, or have applied for from July 1, 2021 through June 30, 2023 from the County in addition to BOCC Service Partner Grant Program funds.

Grant Type	Amount	Intended Use of Funds
Bethlehem Inn		
ARPA Funding	\$900,000	Facility Improvements for Bethlehem Inn Redmond building
BOCC Discretionary FY22 Q4	\$2,000	Fundraising support for Spotlight on Homelessness event
BOCC Discretionary FY23 Q4	\$2,500	Fundraising support for Spotlight on Homelessness event
TOTAL:	\$904,500	
<i>CASA – no additional funding requested/received</i>		
Council on Aging		
ARPA Funding	\$327,840	Building rehabilitation – HVAC upgrades
BOCC Discretionary FY22 Q1	\$1,700	Outreach canopy replacement
BOCC Discretionary FY22 Q2	\$1,800	Building rehabilitation/bathroom upgrades
BOCC Discretionary FY22 Q3	\$1,700	Printing Adult Activity Packets
BOCC Spay & Neuter Grant	\$1,735	Spay and neuter vet services
BOCC Discretionary FY23 Q1	\$1,450	Hot box meal delivery equipment
BOCC Discretionary FY23 Q2	\$1,250	Printing Adult Activity Packets
TOTAL:	\$337,475	
COVO		
Veterans Village	\$75,000	Village operation costs
FAN		
BOCC Discretionary FY22 Q1	\$2,500	Fundraising support for annual FAN luncheon event
BOCC Discretionary FY23 Q2	\$2,000	Fundraising support for annual FAN luncheon event
TOTAL:	\$4,500	
Healthy Beginnings		
BOCC Discretionary FY22 Q3	\$1,300	Provide two community-based Title 1A PreK program screenings in Redmond
J Bar J Youth Services		
BOCC Discretionary FY23 Q4	\$2,000	Car seats
<i>KIDS Center – no additional funding requested/received</i>		
Latino Community Association (LCA)		
BOCC Discretionary FY22 Q3	\$2,500	Fundraising support for Gala de Oro event
BOCC Discretionary FY23 Q2	\$2,000	Fundraising support for Empowering Families luncheon event
BOCC Discretionary FY23 Q4	\$2,500	Fundraising support for Gala de Oro event
TOTAL:	\$7,000	



Grant Type	Amount	Intended Use of Funds
MountainStar Family Relief Nursery		
ARPA Funding	\$600,000	Program expansion in La Pine and remodel in Redmond
BOCC Discretionary FY22 Q1	\$2,000	Fundraising support for Birdies 4 Babies event
BOCC Discretionary FY23 Q1	\$2,000	Fundraising support for Birdies 4 Babies event
TOTAL	\$604,000	
Redmond Senior Center – no additional funding requested/received		
Saving Grace		
ARPA Funding	\$375,000	Weekend Advocates program as well as food and housing services
ARPA Funding	\$75,000	Shelter kitchen remodel and addition of two shelter bedrooms
TOTAL	\$450,000	



FY24 VIDEO LOTTERY ALLOCATION

Grant Programs:

- **Fuels Reduction Grant Program**
- **Discretionary Grants**
- **Fundraising Grants**
- **Arts and Culture Grants**
- **Community Grant Program: United Way- Emergency Food, Clothing and Shelter**

Potential Board Investments:

- **Camping Feasibility Study**
- **Fair & Expo Master Plan Support**
- **Affordable Housing Trust Fund**



Request for \$100,000 in Video Lottery funds for fuel reduction grants

Program:

The County's Fuel Reduction Grant Program is designed to assist communities with specific, short-term projects related to reducing fuels and improving defensible space in Deschutes County.

Preference will be given to communities or neighborhoods that are working to be recognized as a Firewise USA™ site or are currently recognized as a Firewise USA™ site and are proposing projects consistent with their Firewise action plan and community assessment.

Applicants must be working at the neighborhood or community scale (individual property owners are not eligible) to reduce wildfire risks.

A wide range of activities may be eligible for funding, including, equipment rental, supplies needed for community work parties, contracting out roadside chipping, fuel reduction or defensible space, and debris disposal fees.

Requests for regular maintenance (i.e. pine needle raking and removal) and ongoing operational funding that cannot be sustained beyond the grant period are discouraged.

Funding:

In the Fall of 2022, there were a total of 30 applicants for fuel reduction grants, of which 26 were awarded. Total amounts awarded ranged from \$1,000-\$5,000. The total "ask" from all the applicants was \$157,000, which speaks volumes for the program and success of the programs in the County. We are hopeful that the BOCC will continue to support this effort.

Thank you for being an advocate for this valuable funding.



To: Deschutes County Board of Commissioners

From: Geoff R. Hinds, Deschutes County Fair & Expo

Date: 4/6/2023

Subject: Request for \$200,000 in Oregon Video Lottery funds for a facility master plan

I am writing to request \$200,000 in Oregon Video Lottery funds from Deschutes County to be used by Deschutes County Fair & Expo for a facility master plan. The purpose of this master plan is to develop a comprehensive, long-term plan for the improvement and expansion of our fairgrounds and event center.

As you are aware, Deschutes County Fair & Expo is a valuable asset to our community, attracting visitors from all over the region and generating significant economic activity for our local businesses. However, our current facilities are outdated and inadequate to meet the growing demand for events and activities. In order to remain competitive and continue to serve our community effectively, we need to develop a master plan that will guide our future growth and development.

The proposed master plan will include an assessment of our existing facilities and infrastructure, as well as recommendations for new construction and upgrades to better meet the needs of our patrons and vendors. We will also explore opportunities for revenue generation, including partnerships with local businesses and other organizations.

We believe that the Oregon Video Lottery funds are a critical source of support for this project, and we are confident that this investment will pay dividends for our community for years to come. We will work closely with Deschutes County to ensure that the funds are used effectively and transparently, and that the final master plan reflects the priorities and needs of our community.

Thank you for your consideration of this important request. We look forward to working with you to improve and expand the facilities at Deschutes County Fair & Expo.

Sincerely,

Geoff R. Hinds

Director, Fair & Expo

Deschutes County Fair & Expo Center
3800 Airport Way, Redmond OR 97756
(541) 548-2711
EXPO.DESCHUTES.ORG

**Deschutes County
FY 2024 Video Lottery Fund Allocation Exercise**

State Video Lottery Revenue Anticipated	\$ 1,176,015.00	Projected by Oregon State Lottery
ISF Fees	\$ (35,496.00)	
Grant Program Administration	\$ (56,070.00)	
Total Resources Available	\$ 1,084,449.00	Remaining Balance

CATEGORY	PROGRAM	FY 2023 ALLOCATIONS	FY 2024 REQUESTS	FY 2024 ALLOCATIONS	NOTES	
Economic Development	EDCO Regional Capacity / Operational Support	\$ 134,550.00	\$ 151,905.00		Total of a \$26,635 increase requested to support rising operational and labor expenses as well as an additional 1.0 FTE due to increased demand for services. This results in a 6.4% increase in funding for local programs and 12.9% increase for EDCO regional support.	
	Local Capacity: Bend	\$ 15,525.00	\$ 16,520.00			
	Local Capacity: Sunriver/La Pine	\$ 36,225.00	\$ 38,545.00			
	Local Capacity: Redmond	\$ 15,525.00	\$ 16,520.00			
	Local Capacity: Sisters	\$ 36,225.00	\$ 38,545.00			
	Local Capacity: Sisters	\$ 36,225.00	\$ 38,545.00			
	Venture Catalyst Program	\$ 41,400.00	\$ 44,050.00			
Economic Development Loans (Transfer to Fund 050)					Staff does not anticipate that a transfer to 050 in FY24 will be necessary, based on current fund balance and expected loan requests. \$110,000 allocated in FY22.	
Sub-Total		\$ 279,450.00	\$ 306,085.00	\$ -		
Other Economic Development	Sunriver Chamber General Operations	\$ 45,000.00	\$ 48,000.00		\$3,000 increase requested to support hiring a contracted employee for website and social media management.	
	Sunriver Chamber "Shop Sunriver" Campaign	\$ 20,000.00	\$ 20,000.00			
	Sisters Chamber General Operations	\$ 75,000.00	\$ 50,000.00			
	Sub-Total	\$ 140,000.00	\$ 68,000.00	\$ -		
Special Project Support	Shop-with-a-Cop Program	\$ 5,000.00	\$ 5,000.00		No increase requested. \$5,000 increase requested to continue progress on water management plan and leverage state and local dollars. \$5,000 increase requested to support staffing and outreach efforts for projects. \$30,000 increase requested to support continued organizational growth (doubling in size in next five years).	
	Deschutes Cultural Coalition	\$ 25,000.00	\$ 25,000.00			
	Deschutes Basin Water Collaborative	\$ 20,000.00	\$ 25,000.00			
	Deschutes Collaborative Forest Project	\$ 20,000.00	\$ 25,000.00			
	Friends of the Children	\$ 20,000.00	\$ 50,000.00			
	Sub-Total	\$ 90,000.00	\$ 130,000.00	\$ -		
Service Partners	Central Oregon Council on Aging (COCO) - Meals on Wheels and Congregate Dining	\$ 42,500.00	\$ 50,000.00		\$7,500 increase requested to support volunteer expenses and food provisions.	
	MountainStar Family Relief Nursery - Therapeutic Early Childhood Classroom and Safety Net Projects	\$ 21,600.00	\$ 21,600.00		No increase requested.	
	J-Bar-J / Cascade Youth and Family Services	\$ 20,000.00	\$ 20,000.00		No increase requested.	
	Redmond Senior Center - Meals on Wheels & Congregate Meals Project	\$ 12,000.00	\$ 13,000.00		\$1,000 increase requested to support rising food and supply costs.	
	KIDS Center - Child Abuse Medical Evaluation Project	\$ 30,000.00	\$ 35,000.00		\$5,000 increase requested to support staff compensation adjustments for rising cost of living.	
	Latino Community Association - Healthy Families & Family Empowerment Programs	\$ 35,000.00	\$ 35,000.00		No increase requested.	
	Bethlehem Inn - Volunteer Coordination of Emergency Meals	\$ 42,500.00	\$ 50,000.00		\$7,500 increase requested to support fixed kitchen staffing costs.	
	Family Access Network (FAN) - Juniper Elementary FAN Advocate Project	\$ 17,500.00	\$ 17,500.00		No increase requested.	
	Saving Grace- Mary's Place Supervised Visitation & Safe Exchange Center	\$ 30,000.00	\$ 35,000.00		\$5,000 increase requested to support rising operational and administrative costs, including staff compensation adjustments.	
	Central Oregon Veterans' Outreach (COVO) - Homeless Outreach Coordinator	\$ 30,000.00	\$ 30,000.00		No increase requested.	
	Court Appointed Special Advocates (CASA)	\$ 35,000.00	\$ 35,000.00		No increase requested.	
	Healthy Beginnings - Preschool Developmental Screening	\$ 25,000.00	\$ 25,000.00		No increase requested.	
	Upper Deschutes Watershed Council	\$ 20,000.00	\$ 25,000.00		\$5,000 increase requested to support rising operational and administrative costs.	
	Sub-Total	\$ 361,100.00	\$ 392,100.00	\$ -		
	Grant Programs	Fuels Reduction Grant Program	\$ 100,000.00	\$ 100,000.00		Original FY23 allocation was \$15,000. Board increased allocation based on grant requests. Original FY23 allocation was \$25,000. Board increased allocation based on grant requests.
		Discretionary Grants	\$ 60,000.00	\$ 60,000.00		
		Fundraising Grants	\$ 26,000.00	\$ 25,000.00		
Arts and Culture Grants		\$ 42,950.00	\$ 30,000.00			
United Way of Central Oregon: Emergency Food, Clothing and Shelter Grants		\$ 80,000.00	\$ 80,000.00			
Sub-Total	\$ 208,950.00	\$ 165,000.00	\$ -			
Potential Board Investments *NEW*	Special Project Support: Camping Feasibility Study	\$ 58,000.00	\$ 42,000.00		Payment of \$58,000 expected to be paid in FY23	
	Fair & Expo Master Plan Support (one time)	\$ -	\$ 200,000.00			
	Affordable Housing Trust Fund (one time)	\$ -	TBD			
Sub-Total		\$ 58,000.00	\$ 242,000.00	\$ -		
TOTAL REQUIREMENTS			\$ 1,303,185.00	\$ -	Optional to allow for unexpected revenue variations. Contingency was estimated at 8% of requirements.	
REMAINING BALANCE						



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: April 24, 2023

SUBJECT: Countywide Long-term Financial Forecast with Courthouse Debt Service Presentation

RECOMMENDED MOTION: No action required.

BACKGROUND AND POLICY IMPLICATIONS:

In preparation for the Fiscal Year 2024 (FY 2024) budget week, the Deschutes County Finance Department will share a long-term financial analysis with the Board. Staff's presentation includes an overview of current and future County finances, including forecasts for key funds and future debt service obligations.

The expanding population of our County has led to a corresponding rapid increase in FTE to meet the higher demand for services. This operational growth, combined with prolonged high inflation, supply chain issues, recent decreased development activity and related revenues, increased space needs and the courthouse expansion project has increased pressure on the County's current and future resources.

General Fund

The General Fund provides resources to support a number of critical County functions. General Fund departments include District Attorney, Clerk/Elections, Assessor, Veterans' Services, Tax Office, Property Management, and Medical Examiner. General Fund transfers help support Health Services, Juvenile Justice, Adult Parole & Probation, and general County reserve including capital and maintenance. Since 2018, the General Fund departmental expenditures have grown at a rate of 8.2% each year, while the primary source of General Fund revenue, property taxes, have increased by 5.5% each year.

Coming into FY 2024, other sources of General Fund revenue, such as Clerk's fees, are declining due to inflation and higher interest rates and are budgeted at \$1.7 million less than FY 2021 actuals. Long-term forecasts for the General Fund show that if the County maintains its current rate of growth, the General Fund will be unable to fully support itself by the end of FY 2034 with the maximum tax levy. For FY 2024, assessing the County's

maximum permanent rate of 1.2783 is approximately an increase of \$1.8 million over the FY 2023 adopted rate of 1.2183, a six-cent increase per \$1,000 assessed value.

Future Debt – Courthouse Expansion

The County has a pressing capital need for the courthouse and has committed to a \$40.5 million expansion of the facility. The County will need to finance debt for this project over a period of 20 years. Including interest, the project is expected to cost \$65 million.

Unallocated Transient Room Tax (TRT) and support from the General Fund have previously been identified to pay the debt. Staff’s analysis shows that unless the County reduces expenditures or receives additional revenue for the project, the General Fund and TRT funds will not be able to fully support debt payments.

Staff is recommending that the County pay down \$10 million in debt for the project upfront by utilizing a combination of TRT, General Funds, and Local Assistance and Tribal Consistency dollars. If the County buys down debt for the project and uses all future General Fund and unallocated TRT revenues additional revenue or a reduction in expenditures will be needed to meet the project’s debt service obligation.

The County has requested \$25 million from the legislature to support the courthouse expansion project. Once the County knows if it will receive additional funds from the State, staff will be able to revise the forecast and determine the impact of the remaining debt service payments. However, it is likely that debt service payments will still be significant, even with the potential of additional revenue from the State.

Health Benefits Fund

The Health Benefits Fund accounts for the medical and dental insurance programs supporting employee health benefit functions including operation of the clinic, pharmacy, and wellness program. Medical claim expenditures have been higher than projected for the last two fiscal years and the County is experiencing a new baseline rate for claims receipts. In FY 2024, the County is budgeting a reduction of approximately \$6 million in beginning working capital in the Health Benefits Fund and preliminary analysis shows the departmental health insurance rate will need to be increased by 11% in FY 2024 and then 23% in FY 2025. This will increase personnel costs and retiree health insurance costs. Staff anticipates \$400,000 in additional General Fund support will be needed to cover claims costs in FY 2025. (departments)

The forecasts and projections used for this presentation include historical growth and operational expenditure rates. The models do not include future County financial needs and the costs associated with those requests. Examples include:

- Increased operational subsidies to multiple departments outside of the General Fund who are currently facing declining revenues
- The County’s portion of long-term funding of the office of coordinated

houselessness after FY 2025

- Stabilization Center funding
- Public safety campus improvements

Staff recommends and will discuss the following options with the Board and Budget Committee during budget week:

- Increasing the County's tax rate to \$1.2783 per \$1,000 assessed value
- Deferring any new TRT allocations
- Slowing operational growth Countywide and within the General Fund until inflation decreases and projected assessed value growth of property tax returns to higher levels
- Buying down \$10 million in courthouse debt to save on financing costs
- Considering changing revenue allocations from other sources and redirect to the General Fund and courthouse funding, such as PILT.

BUDGET IMPACTS:

None at this time.

ATTENDANCE:

Robert Tintle – Chief Financial Officer

Dan Emerson – Budget and Financial Planning Manager

Long-Term Financial Update



April 24, 2023

Today's Topics

- Funding Sources Overview
- General Fund Forecast
- Courthouse Funding
- Transient Room Tax Forecast
- Available Funds Forecast
- Forecasted Expenditures
- Considerations
- Health Benefits Fund
- Video Lottery
- Potential Future Financial Priorities/Commitments



Purpose Statement

- ❑ **To focus on the forecasted Countywide financial position and debt service obligations prior to the Fiscal Year (FY) 2024 budget week**



Available Funding Sources for Debt and Maintenance

Available County funds for debt service and capital maintenance



Prior, current, and future years general fund



Prior, current, and current years unallocated TRT



LACTF Funds

- Funding sources for debt and capital maintenance
 - ◻ Prior and current years General Fund ~\$6.1M (includes max tax levy)
 - ◻ Future years General Fund
 - ◻ Prior and current years TRT ~\$4.2M
 - ◻ Future Years TRT
 - ◻ LACTF Funds (ARPA) \$4.6M
- All funding sources will be needed to pay debt and annual capital maintenance
- Discuss the forecasts for each funding source and countywide overall operational and debt obligations



General Fund Operational Forecast

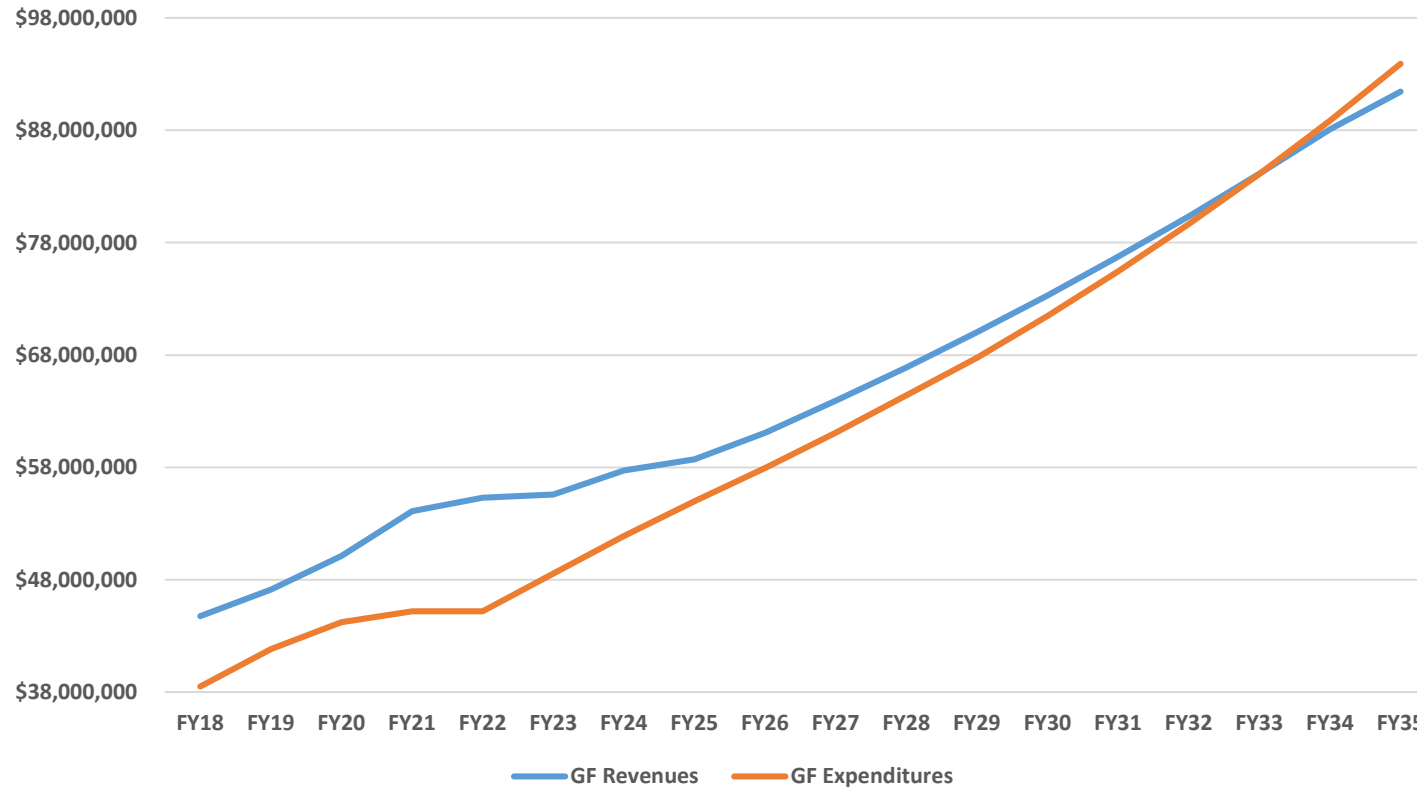
General Fund Operations

- The General Fund (GF) is made up of departments (DA, Clerk, Assessor, Veterans, Tax, Property Management, Medical Examiner) and transfers out to other departments to support their operations
- The largest transfers are to Health Services (~\$6.8M) and Community Justice Juvenile (~\$6.8M)
- The major source of revenue for the General Fund is property taxes, but it is also supported through various smaller grants and Clerk's office fees
- Departmental expenditures are the greatest cost to the fund



General Fund Operations

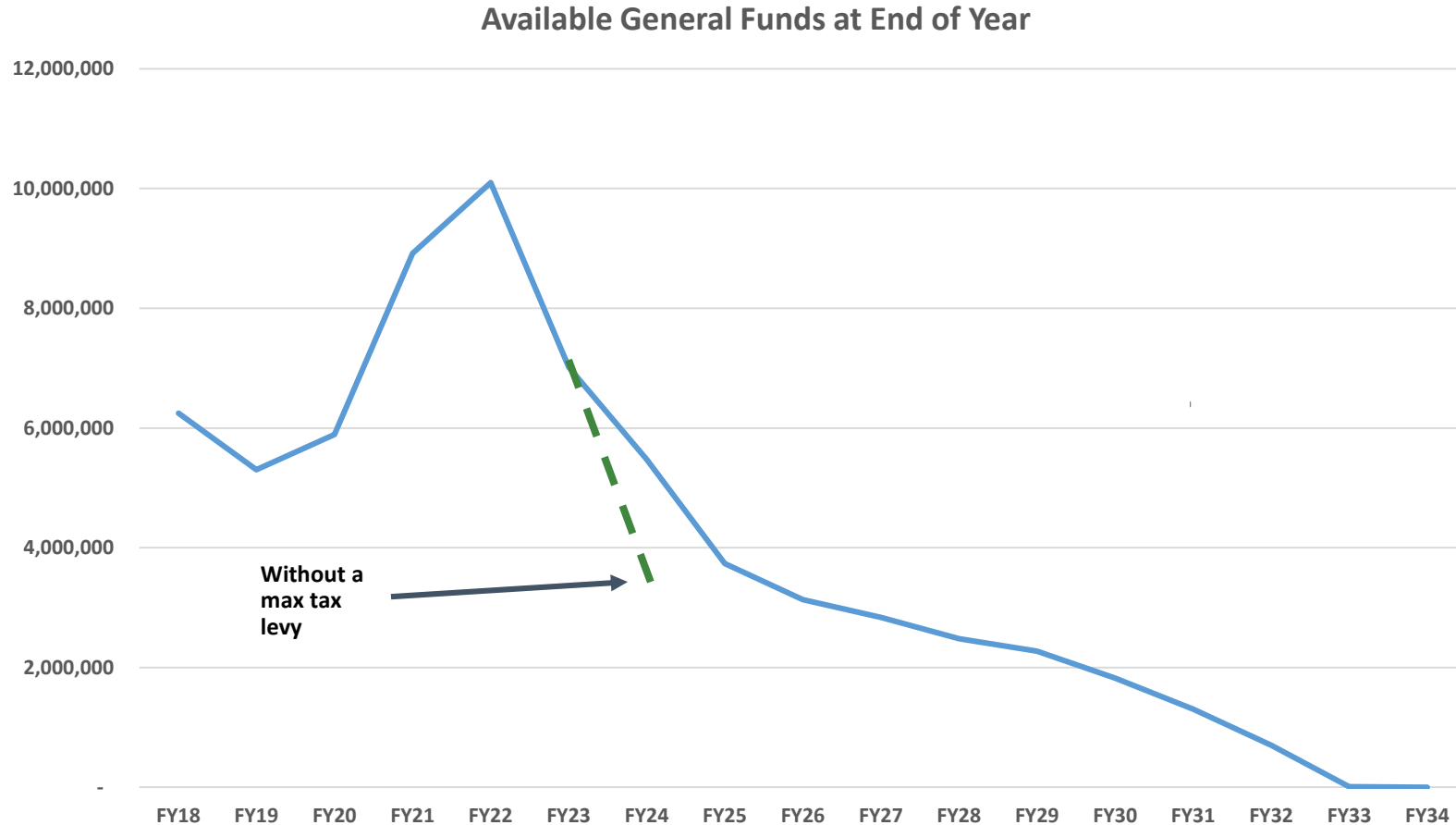
General Fund Revenue vs. Expenditure Forecast



- Assumptions are based on historical growth and expenditure rates
- Projected 4.9% year over year property tax increase (.3% above the 25-year average for urban areas in Oregon)
- Despite a projected maximum tax levy increase the gap between revenues and expenditures is decreasing dramatically



General Fund Operations

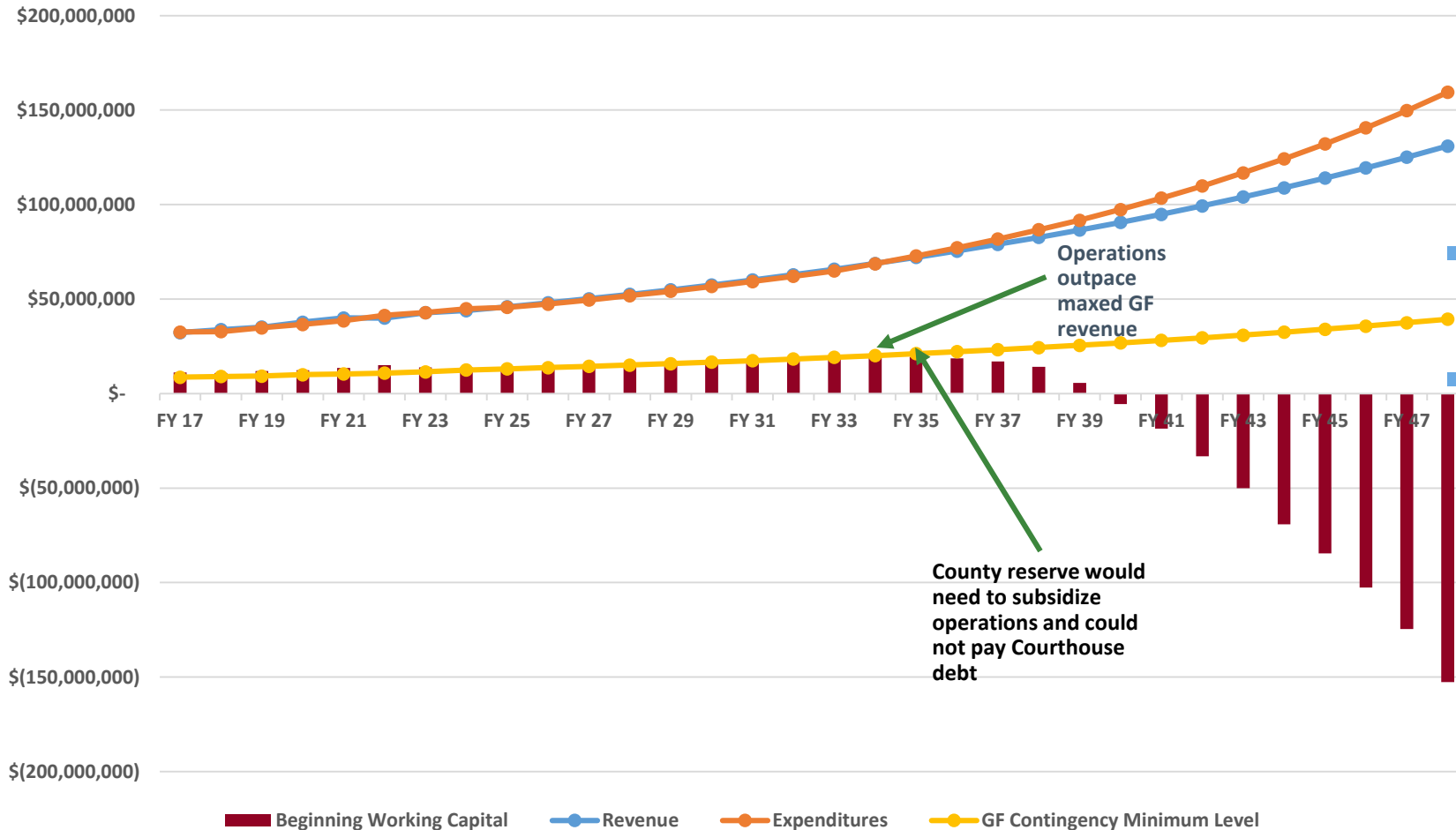


- Available General Funds at end of year represent revenue over expenditures
- Historically used for capital maintenance and projects
- Projected to decline rapidly due to max COLA's and operational growth
- The full tax levy will not substantially slow the long-term decrease in available general funds



General Fund Operations Forecast

General Fund Year over Year Balance



- By FY35 operational expenditure growth surpasses all GF revenue and the County takes on ~\$700k of unfunded operations in FY36
- By FY39 that unfunded number has grown to +\$5M
- Critical to ensure that the GF continues to have available funds so operations continue at current service levels



Declining Available General Funds - Expenditures

- 8.2%/year average expenditure growth since 2018, while only maintaining a 5.5% property tax increase over the same period
- County FTE has grown from 1,022 to 1,234 since 2018
- Personnel Increases
 - 5% step increases
 - Max bargaining unit COLA last two years
 - Bargaining for certifications and retiree health insurance
 - Health Benefits Fund increases
 - PERS
- Increased space needs due to growth and large capital expenditures paid upfront in cash
- Unforeseen emergency capital maintenance
- Supply chain issues and inflationary increases with M&S and Capital



Declining Available General Funds - Revenue



- Guaranteed revenue sources such as property taxes are not keeping up with growing expenditures
- FY24 Property tax is projected at 4.9% AV growth due to a decrease in permitting throughout the region
- FY24 Clerk's revenue is projected to be down \$1.7M since FY21 Actuals (due to higher interest rates effecting new mortgage rates)
- Assessor's revenue in FY24 is budgeted \$500k below FY22 Actuals



Courthouse Funding - No Debt Buy Down

- Construction Cost Estimate = \$40.5M
- County would issue Full Faith & Credit Bonds for \$40.5M assuming a true interest cost of 5.075% for 20 years for an annual debt service of \$3.24M and a total debt service of \$65M
- Annual Debt Service funded by:
 - Prior and current years unallocated transient room tax revenue
 - All future years unallocated transient room tax revenue
 - Prior and current years general fund
 - Future years general fund until it is depleted
 - Monitoring growth rate
- Without significant deviations from the modeled assumptions (or significant State funding) all Countywide TRT and available general funds is needed to pay courthouse debt

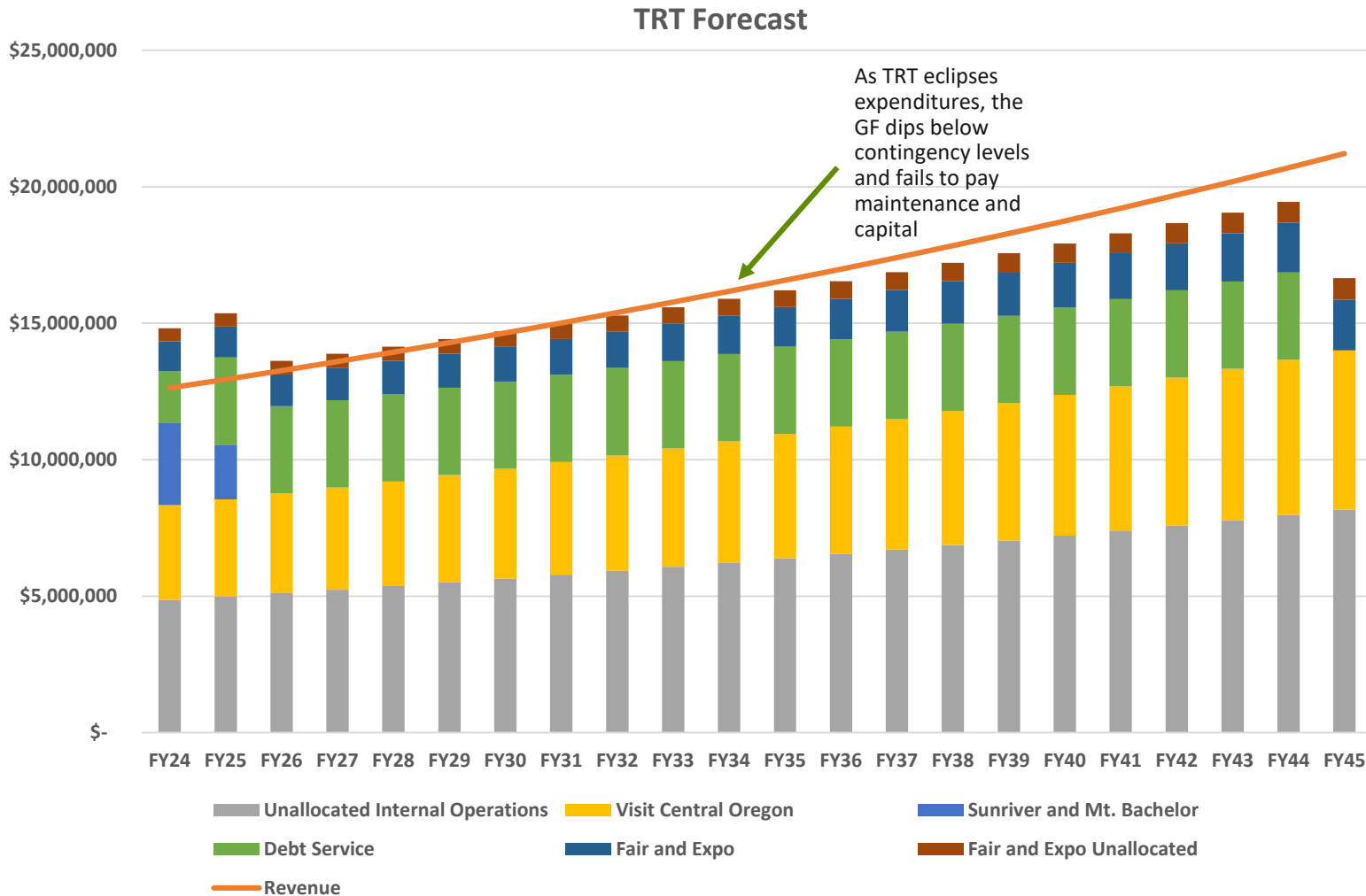


Transient Room Tax

- Transient room tax (TRT) predominantly funds tourism promotion/facilities and the provision of general government services
- TRT is broken up into three taxes
 - 6%
 - 80% unallocated, has been used to support internal operations and recently Sunriver, Mt. Bachelor and the Deschutes Trails Coalition for various projects
 - 20% allocated to tourism promotion through Visit Central Oregon
 - 1%
 - Fully allocated to Visit Central Oregon
 - New 1%
 - 70% allocated to Fair and Expo for marketing and tourism
 - 30% unallocated historically used to support Fair and Expo capital maintenance requirements
- Highly variable and difficult to forecast



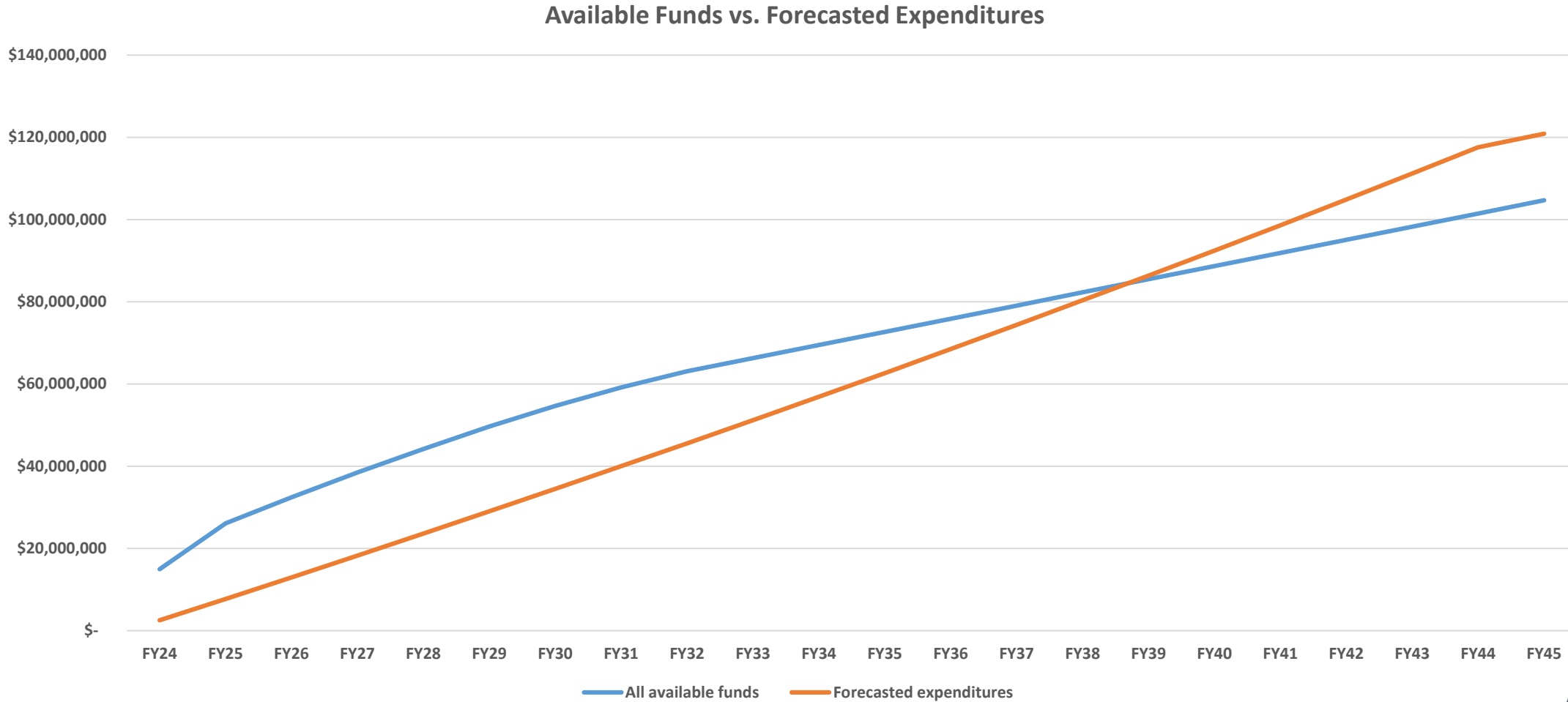
Transient Room Tax Forecast



- Assumes 2.5% revenue and expenditure growth
- Unallocated internal operations include transfer to Sheriff's Office, Health Services, Justice Court and Administrative costs
- TRT does not cover debt in the early years and will need to be covered by available general funds
- When TRT revenue surpasses expenditures, the GF is projected to have no available funds
- At this juncture TRT would need to cover other costs usually associated with available general funds such as capital maintenance and operations

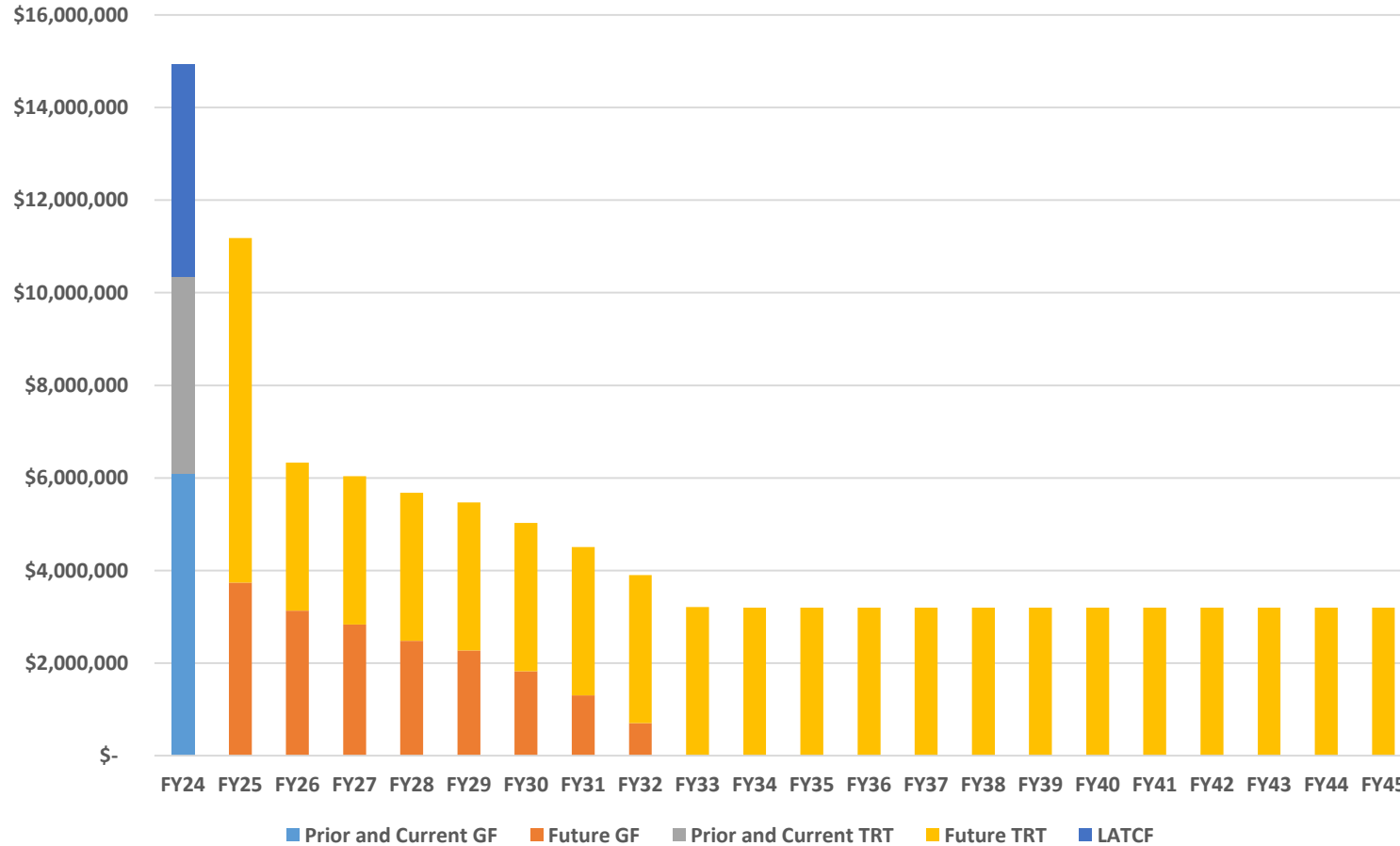


Available Funds vs. Forecasted Expenditures



Available Funds Forecast - Annual

All Source of Available Funds - Annual

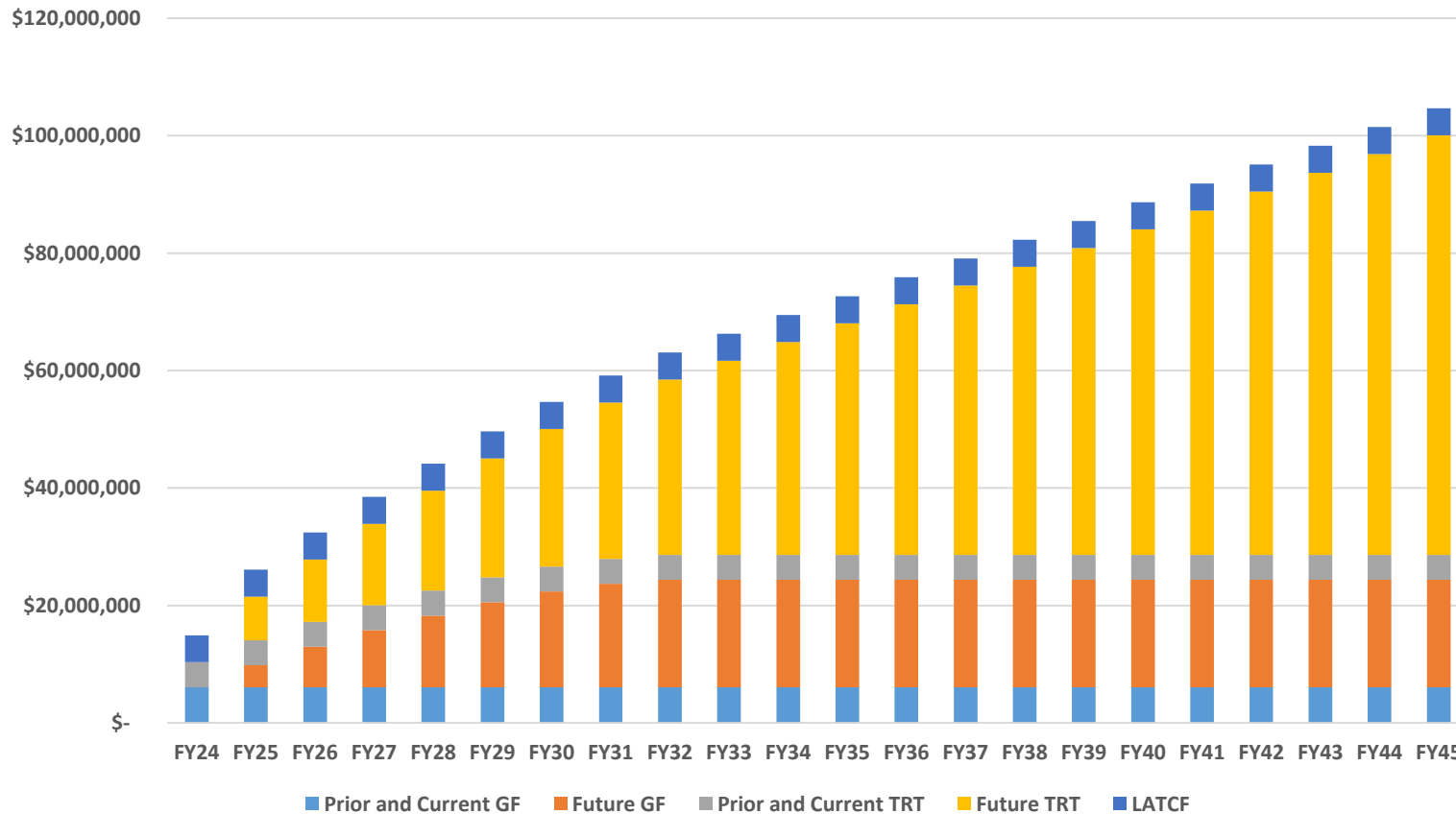


- The forecast shows available funds by source
- GF available funds is shown as funds remaining after operations but prior to coverage of annual maintenance and capital needs
- TRT available funds is shown as the remainder of funds after all expenditures less debt service payments



Available Funds Forecast - Cumulative

All Source of Available Funds Forecast Cumulative

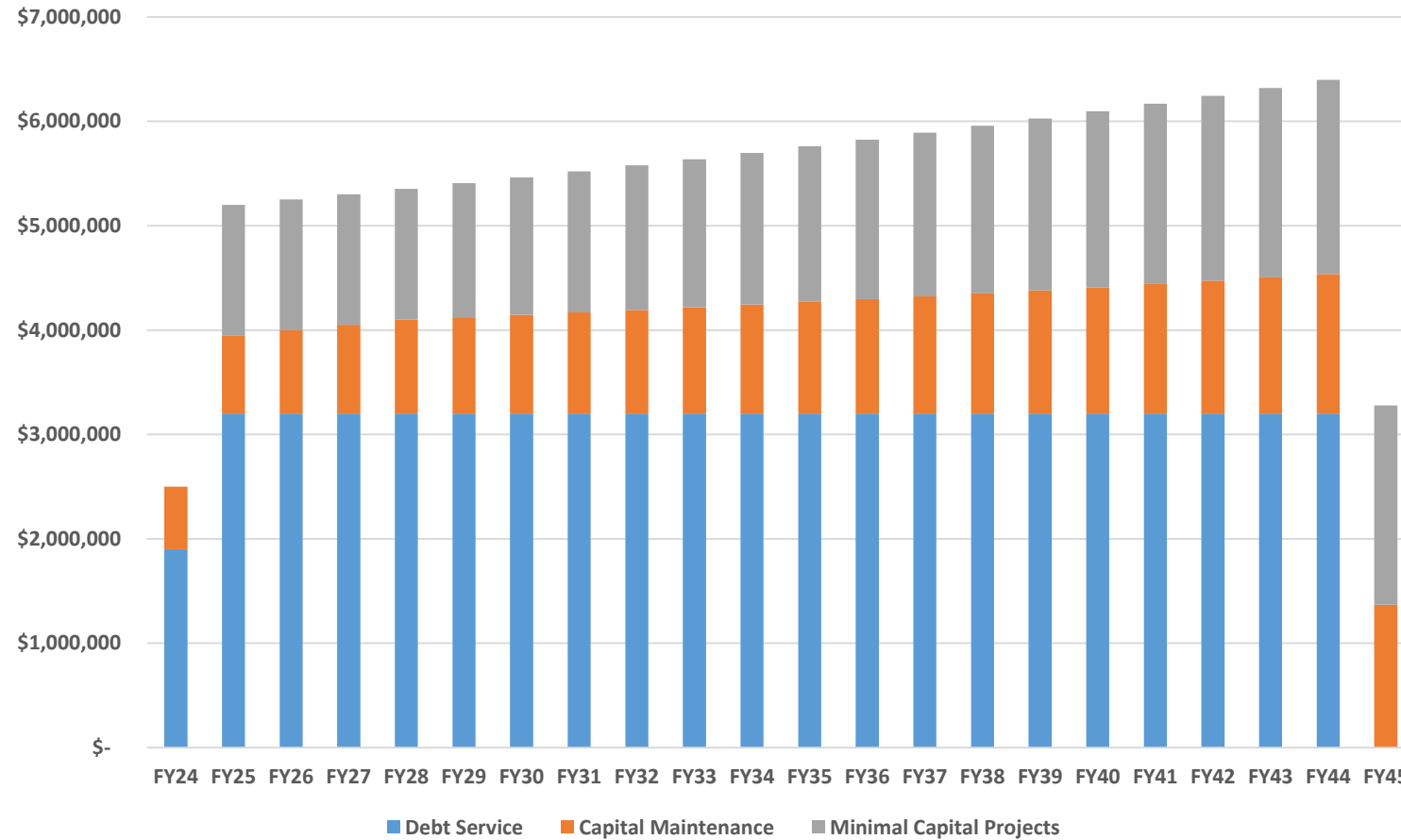


- The forecast shows available funds by source from a cumulative perspective
- All revenue sources total \$105M



Debt and Capital Expenditure Forecast - Annual

Debt and Capital Expenditures - Annual

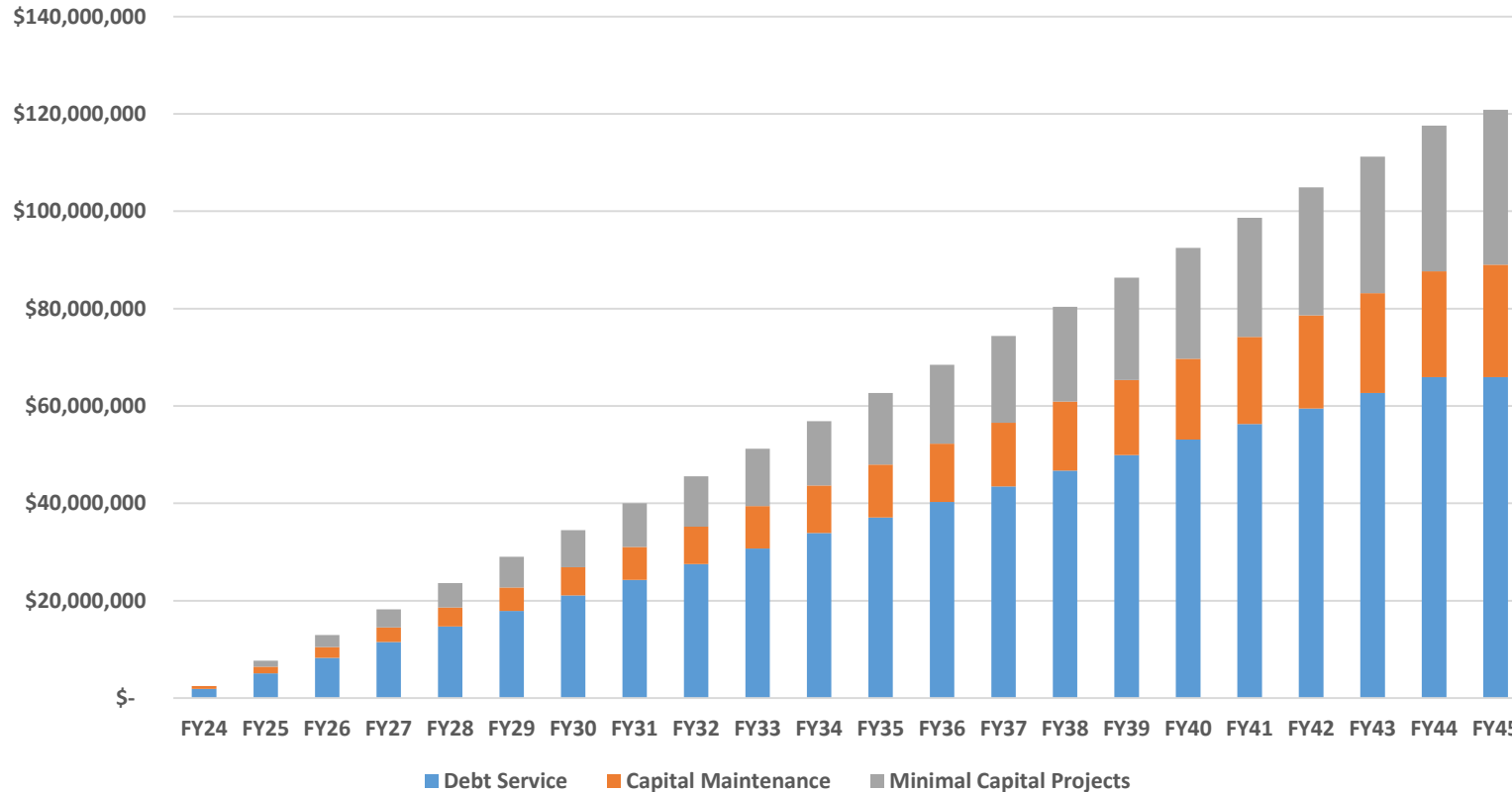


- The forecast shows the courthouse debt service and minimum capital maintenance and capital projects expenditures by year
- These are the expenditures that available funds will need to cover
- This does not include the GF unfunded operations after FY34



Debt and Capital Expenditure Forecast - Cumulative

Debt and Capital Expenditures - Cumulative

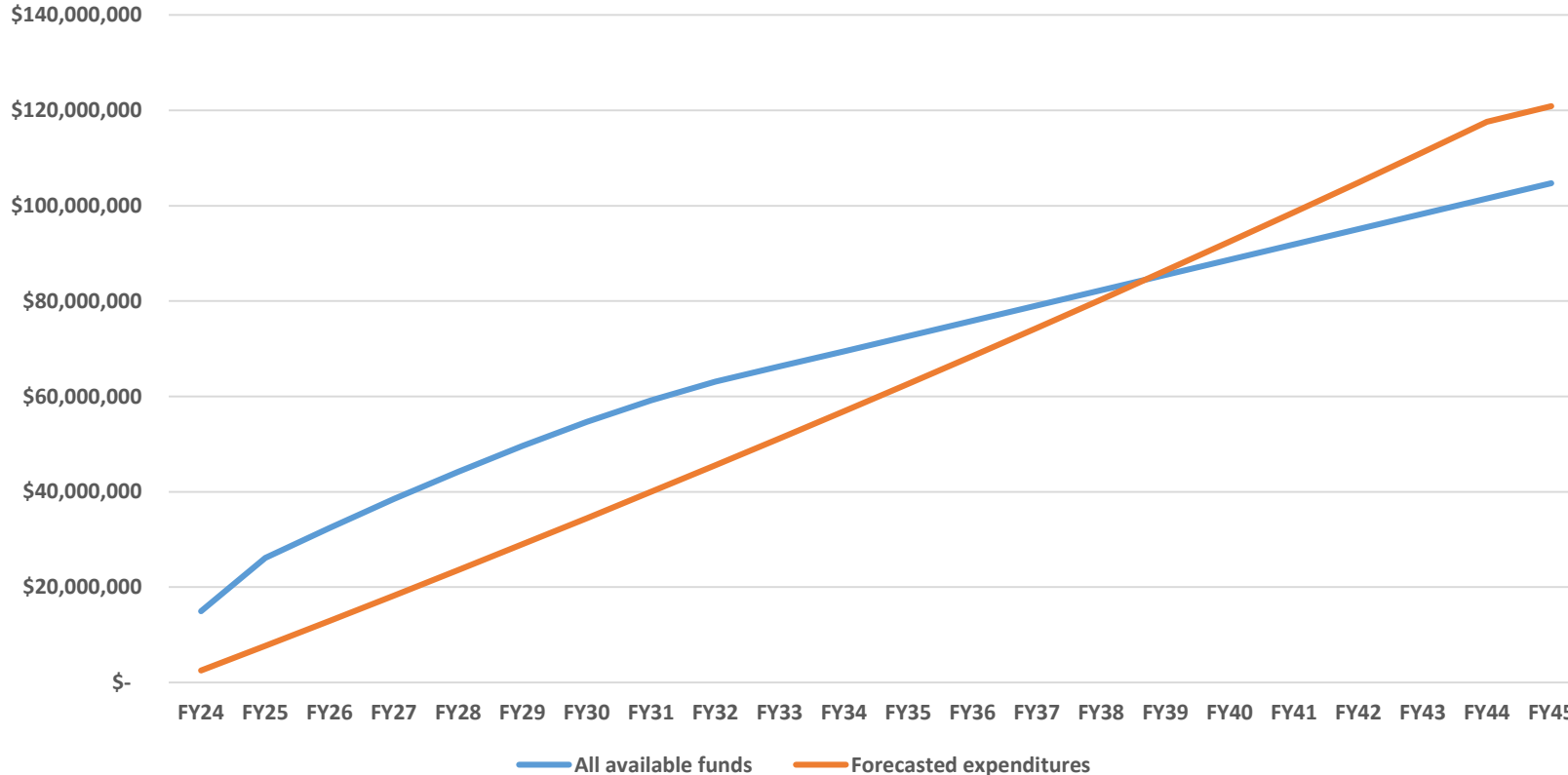


- The forecast shows the accumulation of courthouse debt service and minimum capital maintenance and capital projects expenditures
- All expenditures total \$120M
- This does not include the GF unfunded operations after FY34



Available Funds vs. Forecasted Expenditures

Available Funds vs. Forecasted Expenditures



- Overlay of cumulative funds vs. cumulative expenditures
- Available funds fail to meet debt service obligations and minimal capital needs in FY39
- This does not include the GF unfunded operations after FY34
- Without other revenue sources or a decrease in operational growth, debt and capital needs are not met



Other Future County Priorities Not Included In Projections

04/24/2023 Item #5.

- Increased operational subsidies to multiple departments outside of the General Fund who are currently facing declining revenues
- The County's portion of long-term funding of the office of coordinated houselessness after FY 2025
- Stabilization Center funding
- Public safety campus improvements



Courthouse Funding - \$10M Debt Buy Down

- **Construction Cost Estimate = \$40.5M**
- **Buy down \$10M**
 - \$5.4M in General County Reserve
 - \$4.6M in LATCF funds
 - Saves ~\$6.2M in interest costs over the life of the debt service
 - Fails to meet debt service obligations beginning in FY42 without additional revenue sources or a reduction in growth expenditures
- **County would issue Full Faith & Credit Bonds for \$30M assuming a true interest cost of 5.075% for 20 years for an annual debt service of \$2.5M and a total debt service of \$49.3M**
- **Annual Debt Service funded by:**
 - Unallocated Room Tax Revenue Transfer to General County Reserve (060)
 - Remaining GF Revenue Transfer to General County Reserve (060)
 - Monitoring Growth Rate



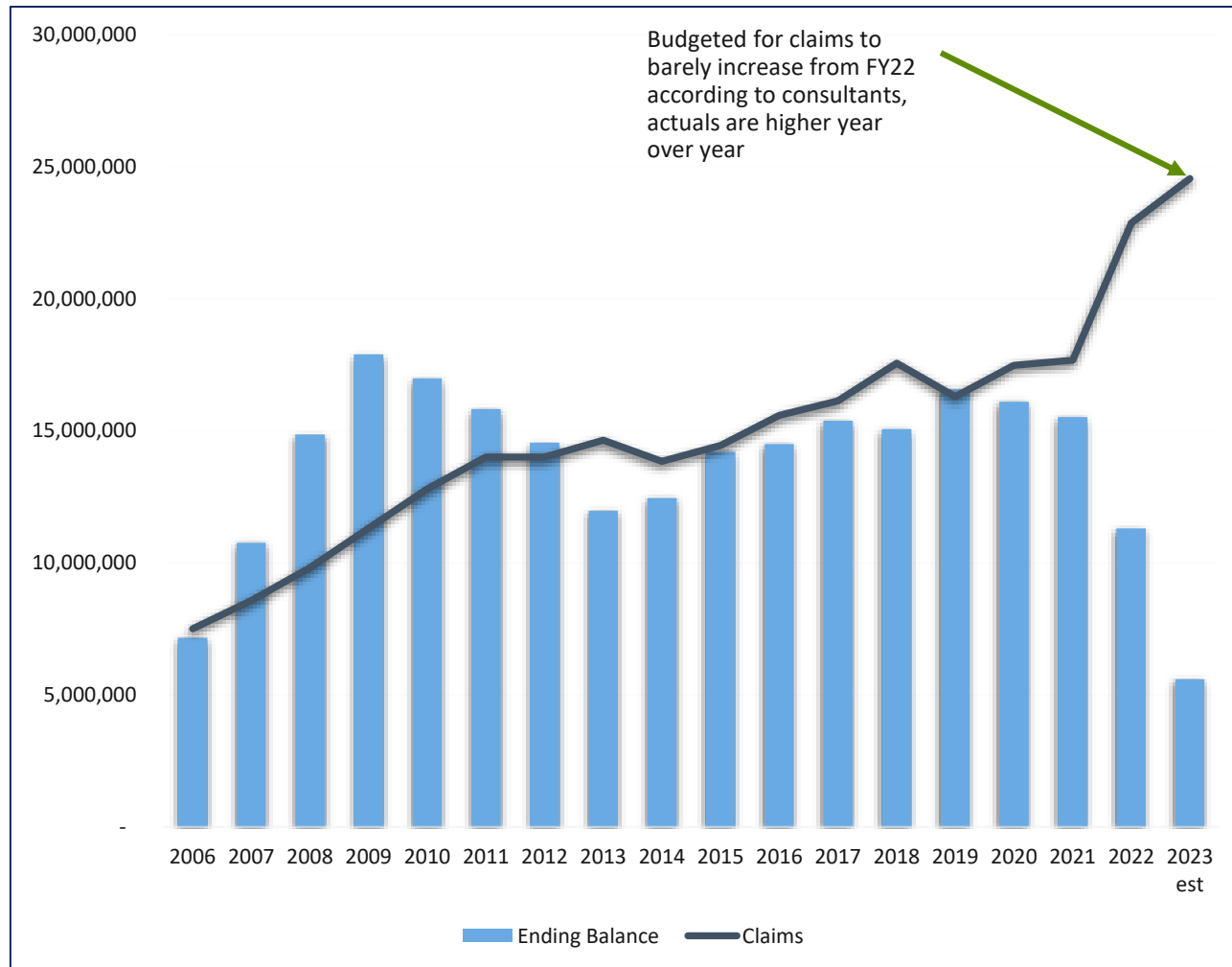
Considerations

- **Levying the County's full tax rate of \$1.2783 per \$1,000 assessed value**
- **Deferring any new TRT allocations**
- **Slowing operational growth Countywide and within the General Fund until inflation decreases and projected assessed value growth of property tax returns to higher levels**
- **Buying down \$10 million in courthouse debt to save on financing costs**
- **Considering changing revenue allocations from other sources and redirect to the General Fund and courthouse funding, such as PILT**



Health Benefits Forecast

County Health Benefits Fund

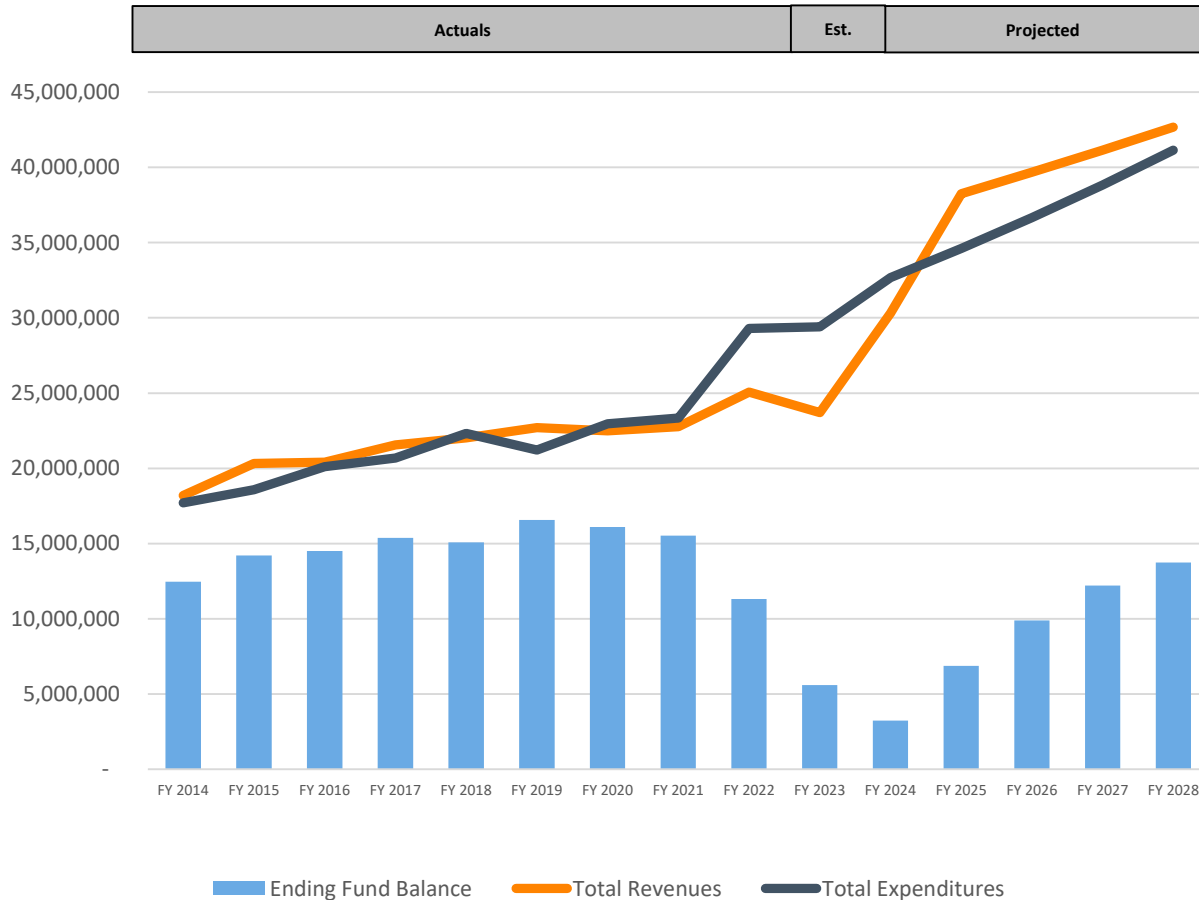


- County strategy was to subsidize premiums to spend down reserves to align with policy (\$5-\$8M)
- Spent down quicker than projected
- Decreased the funds ending balance by ~\$4M in FY22
- Projected decrease by ~\$5.8M in FY23
- Increased rates by 11% in FY24
- The County needs to substantially increase rates in FY25 to meet claims costs



County Health Benefits Fund Forecast

Health Benefits Reserve Fund (11% FY24 + 23% FY25)



- County projected FY23 claims to slightly increase from FY22 based on "Covid-19 pent up demand declining"
- Instead, FY23 claims grew and appears to be the new baseline due to rising medical costs
- Early analysis shows the County will need to raise claims by 23% in FY25 to adjust to new claims levels
- This will increase the overall pressure on the GF by +\$400k per year
- Recommend contingency should be 25% of projected claims due to ~\$6M unforeseen decrease in BWC



Closing Thoughts

- Review considerations
- Questions

