



## BOARD OF COMMISSIONERS

### BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM, MONDAY, AUGUST 21, 2023

Allen Room - Deschutes Services Building - 1300 NW Wall Street - Bend

(541) 388-6570 | [www.deschutes.org](http://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](mailto:citizeninput@deschutes.org) or leaving a voice message at 541-385-1734.

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

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

- To join the meeting via Zoom from a computer, use this link: <http://bit.ly/3h3oqD>.
- To join by phone, call 253-215-8782 and enter webinar ID # 899 4635 9970 followed by the passcode 013510.
- If joining by a browser, use the raise hand icon to indicate you would like to provide public comment, if and when allowed. If using a phone, press \*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](mailto:brenda.fritsvold@deschutes.org).

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

## **CALL TO ORDER**

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

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

## **ACTION ITEMS**

1. **1:00 PM** Upcoming Oregon Department of Forestry Wildfire Hazard Map Meeting
2. **1:30 PM** Update from Northwest Policy Advocates
3. **2:00 PM** Treasury Report for July 2023
4. **2:15 PM** Finance Report for July 2023

## **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:** August 21, 2023

**SUBJECT:** Upcoming Oregon Department of Forestry Wildfire Hazard Map Meeting / SB 80

**RECOMMENDED MOTION:**

N/A

**BACKGROUND AND POLICY IMPLICATIONS:**

Staff seeks Board of County Commissioners (Board) direction as it pertains to preparing and offering technical input for the Oregon Department of Forestry (ODF) September 21, 2023, Wildfire Hazard Map meeting. Draft maps are expected to be released two weeks prior for review. A follow-up meeting with the Board on September 13 or 18 may be appropriate.

In 2022, ODF and Oregon State University (OSU) developed administrative rules and a statewide wildfire risk map required under Senate Bill (SB) 762. The rules, adopted by the Board of Forestry, established the criteria by which the map was developed, updated, and maintained. The map also showed what properties in Oregon fall within the wildland-urban interface (WUI), as defined by the Board of Forestry in rule in 2021. On August 4, 2022, the wildfire risk map released two months earlier, was temporarily withdrawn for further refinement. SB 80, passed in the 2023 Oregon legislative session, outlines changes that ODF is required to make to the map before it goes public again. ODF and the Association of Oregon Counties (AOC) will be hosting a Wildfire Hazard Map meeting for District 2 which includes Deschutes County, immediately following the AOC Fall District Meeting at 2:00pm on Thursday, September 21 in Klamath Falls.

ODF plans on bringing maps to serve as a starting place for the September 21 meeting. It is anticipated they will provide the County with copies two weeks prior for review and to identify areas of concern. It is also expected ODF will also come ready to discuss any comments raised previously by affected counties.

**BUDGET IMPACTS:**

N/A

**ATTENDANCE:**

Will Groves, Planning Manager  
Peter Gutowsky, AICP, Director  
Kevin Moriarty, Deschutes County Forester  
Kyle Collins, Associate Planner



COMMUNITY DEVELOPMENT

MEMORANDUM

**TO:** Deschutes County Board of Commissioners

**FROM:** Will Groves, Planning Manager  
Peter Gutowsky, AICP, Director  
Kevin Moriarty, Deschutes County Forester

**DATE:** August 21, 2023

**SUBJECT:** Upcoming Oregon Department of Forestry Wildfire Hazard Map Meeting / SB 80

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**I. Direction**

Staff seeks Board of County Commissioners (Board) direction as it pertains to preparing and offering technical input for the Oregon Department of Forestry (ODF) September 21, 2023, Wildfire Hazard Map meeting. Draft maps are expected to be released two weeks prior for review. A follow-up meeting with the Board on September 13 or 18 may be appropriate.

**II. Background**

In 2022, ODF and Oregon State University (OSU) developed administrative rules and a statewide wildfire risk map required under Senate Bill (SB) 762. The rules, adopted by the Board of Forestry, established the criteria by which the map was developed, updated, and maintained. The rules also:

- Implemented five statewide wildfire risk classes of extreme, high, moderate, low and no risk, based on weather, climate, topography, and vegetation.
- Developed a process in which a property owner may appeal a designation of wildfire risk class.
- Determined a process in which a property owner is notified of risk assignment of high or extreme.
- Developed maintenance criteria for the map.

The map also showed what properties in Oregon fall within the wildland-urban interface (WUI), as defined by the Board of Forestry in rule in 2021. OSU developed the map based on the rules adopted by the Board of Forestry and the best data available. The map showed the assigned risk classification for every tax lot in the state. Those properties that were both within the WUI and classified as high or extreme risk were to have received written notification from ODF and would have been subject to future changes to defensible space and residential building codes (R327 - fire hardening). There were also to have been changes to statewide land use planning programs, local plans, and zoning codes.

On August 4, 2022, the wildfire risk map released two months earlier, was temporarily withdrawn for further refinement. These refinements were intended to incorporate feedback from more than 2,000 Oregonians received during the public engagement process.

SB 80, passed in the 2023 Oregon legislative session, outlines changes that ODF is required to make to the map before it goes public again. The bill changed the name of the map from "Wildfire Risk Map" to "Wildfire Hazard Map." It also reduced the score categories from the original five to three: low, medium and high hazard and forbids insurance companies from using the map to set insurance rates. The new roll out of the map does not have a deadline for completion, however it is anticipated for spring 2024. ODF officials say they are still in planning phases and will be conducting extensive public hearings across the state to gather input.

ODF and the Association of Oregon Counties (AOC) will be hosting a Wildfire Hazard Map meeting for District 2 which includes Deschutes County, immediately following the AOC Fall District Meeting at 2:00pm on Thursday, September 21 in Klamath Falls.<sup>1</sup> SB 80 states in Section 1(12):

... to ensure that local characteristics in each area of this state are considered in the mapping process and before the draft map is released, the department shall meet with County Commissioners and the county commissioners' staff in eight in-person meetings throughout this state.

Legislative Intent for "county commissioners' staff" included County Planning Directors, Emergency Managers, and County Administrators. SB 80 goes on to say that after ODF meets with county commissioners and staff, they will have public hearings and opportunities for Oregonians to comment on the map. Then counties will have one additional meeting with the Department after those public meetings occur to review the latest map iteration.

ODF plans on bringing maps to serve as a starting place for the September 21 meeting. It is anticipated they will provide the County with copies two weeks prior for review and to identify areas of concern. It is also expected ODF will also come ready to discuss any comments raised previously by affected counties.

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<sup>1</sup> District 2 includes Crook, Deschutes, Harney, Jefferson, Klamath, and Lake counties.



BOARD OF  
COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** August 21, 2023

**SUBJECT:** Update from NW Policy Advocates

**BACKGROUND AND POLICY IMPLICATIONS:**

*NW Policy Advocates, the County's lobbyist, will provide the Board a legislative update and discuss potential legislative priorities for the 2024 legislative session.*

**BUDGET IMPACTS:**

*None*

**ATTENDANCE:**

*Doug Riggs, NW Policy Advocates  
Whitney Hale, Deputy County Administrator*



BOARD OF  
COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** August 21, 2023

**SUBJECT:** Treasury Report for July 2023

**ATTENDANCE:**

*Bill Kuhn, County Treasurer*





**MEMORANDUM**

**DATE:** August 10, 2023  
**TO:** Board of County Commissioners  
**FROM:** Bill Kuhn, Treasurer  
**SUBJECT:** Treasury Report for July 2023

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

**Treasury and Investments**

- The portfolio balance at the end of July was \$258.4 million, a decrease of \$15.5 million from June and a decrease of \$9.9 million from last year (July 2022).
- Net investment income for July was \$516,431 approximately \$346K more than last month and \$323.6K greater than July 2022. YTD earnings of \$516,431 are \$323,647 more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate increased to 4.30% during the month of July. Benchmark returns for 24-month and 36-month treasuries are up from the prior month by 1 basis points and 2 basis points respectively.
- Average portfolio yield is 2.38% which is higher than the prior month's average of 2.28%.
- The portfolio weighted average time to maturity is 1.12 years, down slightly from 1.13 years in June.

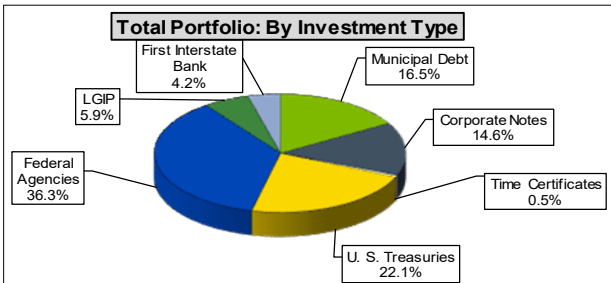
**Deschutes County**

**Total Investment Portfolio As Of 7/31/2023**



Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 42,675,000	16.5%
Corporate Notes	37,821,000	14.6%
Time Certificates	1,245,000	0.5%
U.S. Treasuries	57,000,000	22.1%
Federal Agencies	93,795,000	36.3%
LGIP	15,133,844	5.9%
First Interstate (Book Balance)	10,808,731	4.2%
<b>Total Investments</b>	<b>\$ 258,478,574</b>	<b>100.0%</b>

Investment Income		
	Jul-23	Y-T-D
<b>Total Investment Income</b>	\$ 521,431	\$ 521,431
Less Fee: \$5,000 per month	(5,000)	(5,000)
<b>Investment Income - Net</b>	<b>\$ 516,431</b>	<b>\$ 516,431</b>
<b>Prior Year Comparison</b>	<b>Jul-22</b>	<b>\$ 192,784</b>

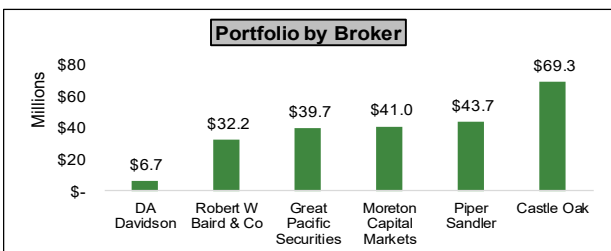


Category Maximums:	
U.S. Treasuries	100%
LGIP (\$56,763,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Yield Percentages		
	Current Month	Prior Month
<b>FIB/ LGIP Investments</b>	<b>4.30%</b>	<b>4.05%</b>
<b>Average</b>	<b>2.38%</b>	<b>2.03%</b>

Maturity (Years)	
Max	Weighted Average
3.29	1.12

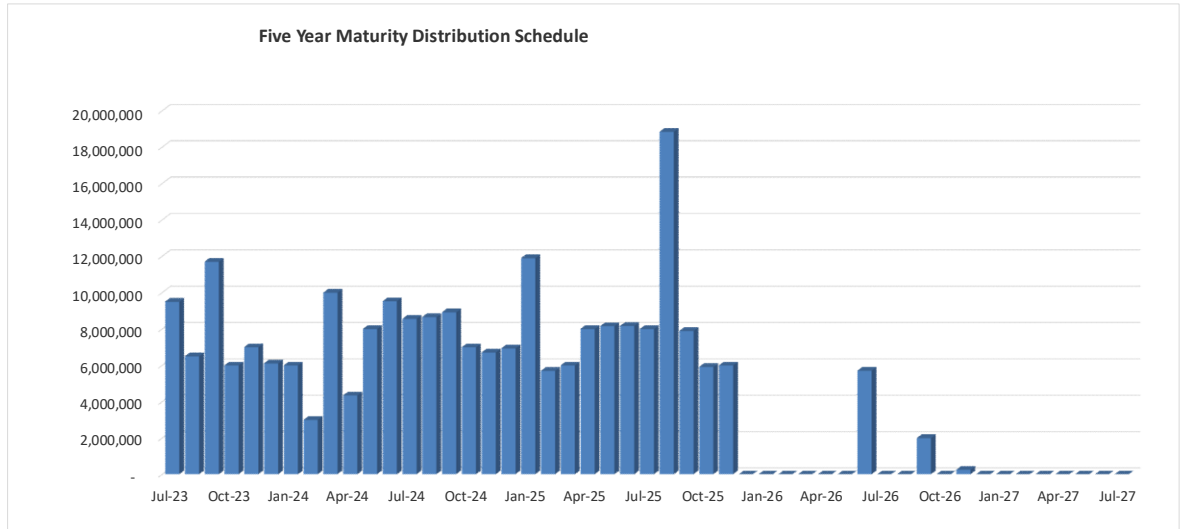
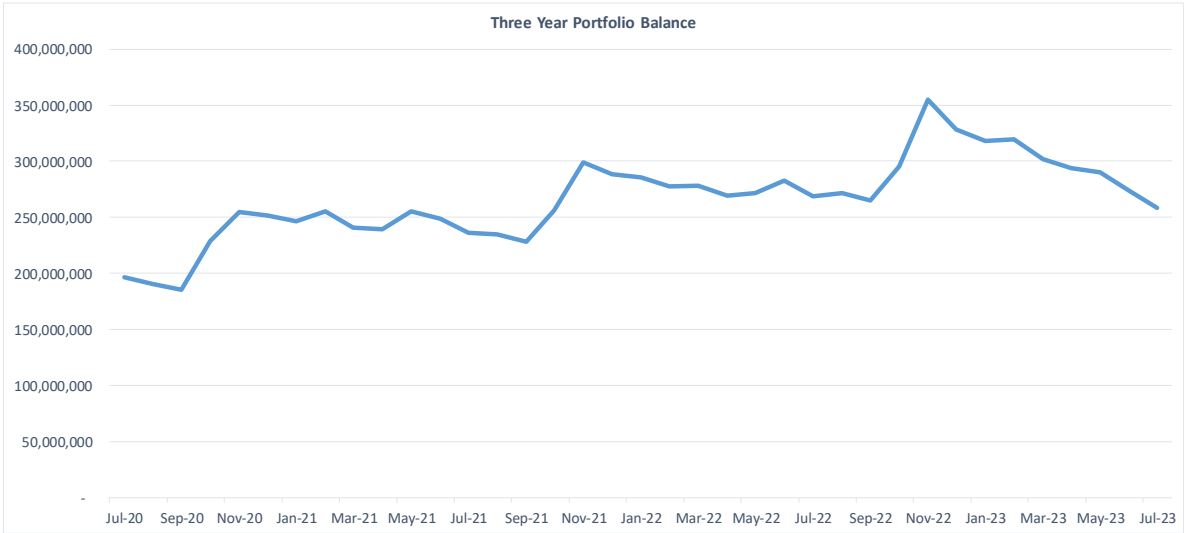
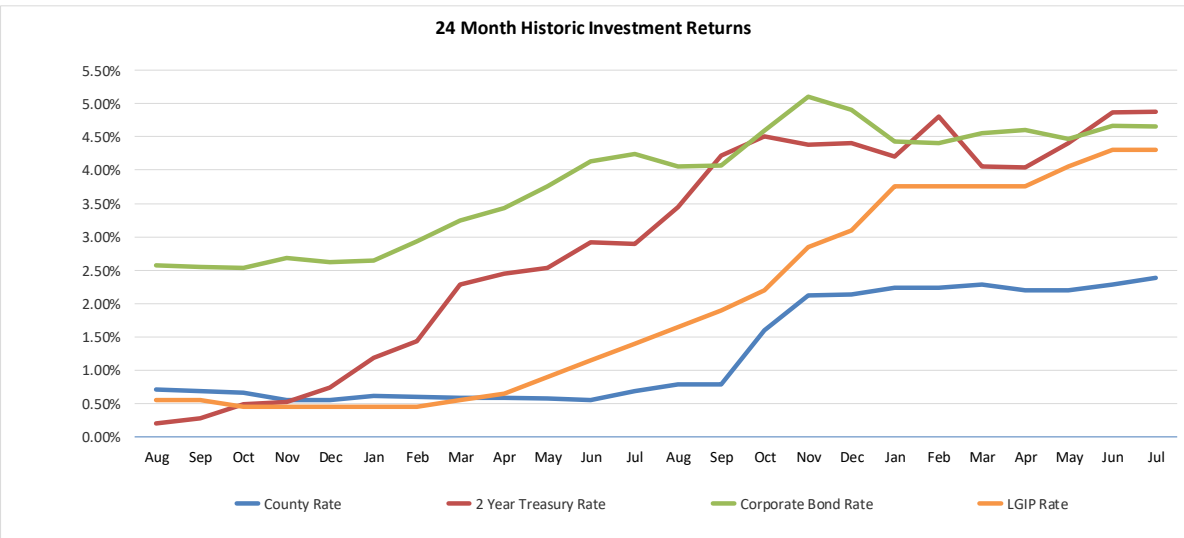
Benchmarks	
24 Month Treasury	4.88%
LGIP Rate	4.30%
36 Month Treasury	4.51%



Term	Minimum	Actual
0 to 30 Days	10%	14.5%
Under 1 Year	25%	45.5%
Under 5 Years	100%	100.0%

Other	Policy	Actual
Corp Issuer	5%	2.5%
Callable	25%	18.1%
<b>Weighted Ave.</b>	<b>AA2</b>	<b>AA1</b>

Investment Activity	
Purchases in Month	\$ 5,000,000
Sales/Redemptions in Month	\$ 9,500,000



Deschutes County Investments  
Portfolio Management  
Portfolio Details - Investments  
July 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	364			0.55	0.55	249,000	237,071	249,000	- -
10847	BCD	38149MXG3	GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	363			0.55	0.55	249,000	237,105	249,000	- -
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	356			0.55	0.55	249,000	237,107	249,000	- -
10849	BCD	89235MLF6	TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	370			0.55	0.55	249,000	237,008	249,000	- -
10850	NCB	90348JR85	UBS BANK USA	GPAC	8/11/2021	8/12/2024	377			0.55	0.536214	249,000	236,654	249,000	- -
10836	FAC	31422XBV3	Federal Agriculture Mtg Corp	GPAC	3/15/2021	12/15/2023	136	Aaa	AA+	0.22	0.2148764	2,000,000	1,960,651	2,000,000	- -
10763	FAC	3133EL3P7	Federal Farm Credit Bank	R W B	8/12/2020	8/12/2025	742	Aaa	AA+	0.53	0.53	3,000,000	2,743,764	3,000,000	- -
10764	FAC	3133EL3H5	Federal Farm Credit Bank	MORETN	8/12/2020	8/12/2025	742	Aaa	AA+	0.57	0.57	3,000,000	2,740,905	3,000,000	- -
10783	FAC	3133EMCNO	Federal Farm Credit Bank	CASTLE	10/16/2020	10/15/2024	441	Aaa	AA+	0.4	0.4401721	2,000,000	1,878,456	1,999,041	- -
10819	FAC	3133EMLE0	Federal Farm Credit Bank	PS	12/30/2020	9/22/2023	52	Aaa	AA+	0.19	0.1900035	2,000,000	1,984,679	2,000,000	- -
10820	FAC	3133EMLP5	Federal Farm Credit Bank	PS	12/30/2020	12/23/2024	510	Aaa	AA+	0.32	0.3199988	2,000,000	1,860,676	2,000,000	- -
10828	FAC	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	356	Aaa	AA+	0.31	0.31	2,000,000	1,898,889	2,000,000	- -
10842	FAC	3133EMT51	Federal Farm Credit Bank	R W B	7/19/2021	7/19/2024	353	Aaa	AA+	0.42	0.4283959	1,000,000	950,860	999,919	- -
10915	FAC	3133ENN63	Federal Farm Credit Bank	CASTLE	9/20/2022	10/17/2023	77	Aaa	AA+	4.125	4.127566	2,000,000	1,995,566	2,000,000	- -
10916	FAC	3133ENP79	Federal Farm Credit Bank	CASTLE	9/26/2022	9/26/2024	422	Aaa	AA+	4.25	4.2542149	2,000,000	1,976,206	1,999,908	- -
10926	FAC	3133ENS68	Federal Farm Credit Bank	R W B	10/20/2022	10/17/2024	443	Aaa	AA+	4.62	4.7128512	2,000,000	1,972,901	1,997,872	10/17/2023
10927	FAC	3133ENPG9	Federal Farm Credit Bank	MORETN	10/25/2022	2/14/2025	563	Aaa	AA+	1.75	4.5602179	1,700,000	1,617,853	1,631,052	- -
10954	FAC	3133ENG20	Federal Farm Credit Bank	CASTLE	11/30/2022	8/15/2024	380	Aaa	AA+	3.3	4.6146501	2,000,000	1,956,975	1,973,965	- -
10903	FAC	3130ASLR8	Federal Home Loan Bank	CASTLE	7/6/2022	3/28/2024	240	Aaa	AA+	3.45	3.3909602	2,000,000	1,969,931	2,000,773	9/28/2023
10913	FAC	3130ATB71	Federal Home Loan Bank	CASTLE	9/9/2022	9/6/2023	36	Aaa	AA+	3.625	3.6277278	2,000,000	1,995,892	1,999,994	- -
10914	FAC	3130ATDQ7	Federal Home Loan Bank	CASTLE	9/29/2022	9/29/2023	59	Aaa	AA+	4.05	3.8647659	2,000,000	1,994,792	2,000,000	- -
10931	FAC	3130ATN99	Federal Home Loan Bank	PS	10/27/2022	10/27/2023	87	Aaa	AA+	4.75	4.75	2,000,000	1,995,820	2,000,000	- -
10932	FAC	3130ATN52	Federal Home Loan Bank	DA DAV	10/27/2022	10/27/2025	818	Aaa	AA+	5	5.0181605	1,855,000	1,833,809	1,854,308	10/27/2023
10937	FAC	3130AK5E2	Federal Home Loan Bank	R W B	11/18/2022	9/4/2025	765	Aaa	AA+	0.375	4.2631353	2,000,000	1,823,564	1,848,172	- -
10938	FAC	3130A0F70	Federal Home Loan Bank	R W B	11/18/2022	12/8/2023	129	Aaa	AA+	3.375	4.7972336	2,840,000	2,819,751	2,826,247	- -
10947	FAC	3130ASR92	Federal Home Loan Bank	MORETN	11/30/2022	5/16/2025	654	Aaa	AA+	4	5.139245	2,000,000	1,951,132	1,978,815	- -
10957	FAC	3130ATU08	Federal Home Loan Bank	PS	12/1/2022	3/8/2024	220	Aaa	AA+	4.75	4.7977307	2,000,000	1,992,743	1,999,468	- -
10766	FAC	3134GWND4	Federal Home Loan Mtg Corp	CASTLE	8/14/2020	8/12/2025	742	Aaa	AA+	0.6	0.6101786	2,000,000	1,831,838	1,999,593	8/12/2023
10769	FAC	3137EAEV7	Federal Home Loan Mtg Corp	CASTLE	8/21/2020	8/24/2023	23	Aaa	AA+	0.25	0.2840745	5,000,000	4,984,095	4,999,892	- -
10775	FAC	3134GWF84	Federal Home Loan Mtg Corp	CASTLE	9/9/2020	9/9/2024	405	Aaa	AA+	0.48	0.48	1,000,000	944,739	1,000,000	9/9/2023
10791	FAC	3134GW3W4	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	10/28/2024	454	Aaa	AA+	0.41	0.4163167	2,000,000	1,875,722	1,999,845	10/28/2023
10792	FAC	3134GW5Q5	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	1/29/2025	547	Aaa	AA+	0.45	0.4523943	2,500,000	2,319,841	2,499,912	10/29/2023
10794	FAC	3137EAEZ8	Federal Home Loan Mtg Corp	CASTLE	11/5/2020	11/6/2023	97	Aaa	AA+	0.25	0.2801193	5,000,000	4,931,666	4,999,605	- -
10799	FAC	3134GW7F7	Federal Home Loan Mtg Corp	CASTLE	11/18/2020	11/18/2024	475	Aaa	AA+	0.375	0.375	2,000,000	1,877,063	2,000,000	- -
10821	FAC	3134GXKK9	Federal Home Loan Mtg Corp	R W B	1/15/2021	1/15/2025	533	Aaa	AA+	0.35	0	2,000,000	1,856,130	2,000,000	10/15/2023
10905	FAC	3134GWZV1	Federal Home Loan Mtg Corp	CASTLE	7/8/2022	10/22/2025	813	Aaa	AA+	0.65	3.2000087	2,000,000	1,816,663	1,893,092	- -
10939	FAC	3134GY4P4	Federal Home Loan Mtg Corp	MORETN	11/30/2022	11/26/2025	848	Aaa	AA+	5.3	5.3002699	2,000,000	1,984,649	2,000,000	8/26/2023
10944	FAC	3137EAEX3	Federal Home Loan Mtg Corp	MORETN	11/18/2022	9/23/2025	784	Aaa	AA+	0.375	4.2702845	2,000,000	1,819,074	1,844,244	- -
10955	FAC	3137EAEU9	Federal Home Loan Mtg Corp	CASTLE	11/30/2022	7/21/2025	720	Aaa	AA+	0.375	4.3133499	2,000,000	1,830,535	1,854,963	- -
10762	FAC	3136G4E74	Federal National Mtg Assn	CASTLE	7/31/2020	1/29/2025	547	Aaa	AA+	0.57	0.5699999	1,400,000	1,301,489	1,400,000	10/29/2023
10765	FAC	3136G4N74	Federal National Mtg Assn	MORETN	8/21/2020	8/21/2025	751	Aaa	AA+	0.56	0.56	3,000,000	2,742,905	3,000,000	8/21/2023
10767	FAC	3136G4L84	Federal National Mtg Assn	CASTLE	8/18/2020	8/18/2025	748	Aaa	AA+	0.57	0.5901227	2,000,000	1,829,557	1,999,189	8/18/2023
10770	FAC	3136G4X24	Federal National Mtg Assn	PS	8/28/2020	8/29/2025	759	Aaa	AA+	0.6	0.6000006	1,000,000	914,357	1,000,000	8/29/2023
10772	FAC	3136G4N74	Federal National Mtg Assn	R W B	8/27/2020	8/21/2025	751	Aaa	AA+	0.56	0.5650922	1,000,000	914,302	999,897	8/21/2023
10773	FAC	3136G4X24	Federal National Mtg Assn	CASTLE	8/28/2020	8/29/2025	759	Aaa	AA+	0.6	0.6000006	1,000,000	914,357	1,000,000	8/29/2023
10774	FAC	3136G4N74	Federal National Mtg Assn	R W B	9/3/2020	8/21/2025	751	Aaa	AA+	0.56	0.5599951	2,000,000	1,828,604	2,000,000	8/21/2023
10793	FAC	3135GA2N0	Federal National Mtg Assn	R W B	11/4/2020	11/4/2025	826	Aaa	AA+	0.55	0.55	2,000,000	1,818,705	2,000,000	11/4/2023
10796	FAC	3135G06G3	Federal National Mtg Assn	CASTLE	11/12/2020	11/17/2025	829	Aaa	AA+	0.5	0.5729346	2,000,000	1,814,897	1,996,745	- -
10952	FAC	3135G03U5	Federal National Mtg Assn	R W B	11/30/2022	4/22/2025	630	Aaa	AA+	0.625	4.4293463	2,000,000	1,854,350	1,877,068	- -
10909	AFD	313384LA5	FED HOME LOAN BANK OF DES MOIN	PS	9/1/2022	8/29/2023	28	Aaa	AA+	3.44	3.63068978	1,500,000	1,494,097	1,495,987	- -
10860	TRC	91282CDA6	U.S. Treasury	MORETN	11/1/2021	9/30/2023	60	Aaa	AA+	0.25	0.4554048	2,000,000	1,983,047	1,999,328	- -
10900	TRC	91282CDV0	U.S. Treasury	GPAC	6/28/2022	1/31/2024	183	Aaa	AA+	0.875	3.0200597	2,000,000	1,955,781	1,979,193	- -
10901	TRC	91282CEG2	U.S. Treasury	GPAC	6/28/2022	3/31/2024	243	Aaa	AA+	2.25	3.0493067	2,000,000	1,959,375	1,989,709	- -
10902	TRC	91282CER8	U.S. Treasury	GPAC	6/28/2022	5/31/2024	304	Aaa	AA+	2.5	3.0809126	2,000,000	1,952,656	1,990,676	- -
10904	TRC	91282CEH0	U.S. Treasury	MORETN	7/8/2022	4/15/2025	623	Aaa	AA+	2.625	3.0804476	2,000,000	1,920,703	1,985,187	- -
10917	TRC	91282CDD0	U.S. Treasury	CASTLE	10/3/2022	10/31/2023	91	Aaa	AA+	0.375	4.2236506	2,000,000	1,975,547	1,981,440	- -
10919	TRC	91282CBR1	U.S. Treasury	PS	10/3/2022	3/15/2024	227	Aaa	AA+	0.25	4.282992	2,000,000	1,937,969	1,951,845	- -

Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon		Par Value	Market Value	Book Value	Call Date
								Moodys	S&P/Fitch	Rate	YTM 365				
10920	TRC	912828ZL7	U.S. Treasury	PS	10/3/2022	4/30/2025	638	Aaa		0.375	4.2171846	2,000,000	1,845,703	1,873,934	-
10921	TRC	912828ZT0	U.S. Treasury	PS	10/3/2022	5/31/2025	669	Aaa		0.25	4.2325215	2,000,000	1,835,547	1,863,375	-
10924	TRC	91282CBV2	U.S. Treasury	MORETN	10/20/2022	4/15/2024	258	Aaa		0.375	4.6205671	2,000,000	1,931,016	1,942,686	-
10925	TRC	912828WJ5	U.S. Treasury	MORETN	10/20/2022	5/15/2024	288	Aaa		2.5	4.6315735	2,000,000	1,955,000	1,967,880	-
10928	TRC	912828V80	U.S. Treasury	MORETN	10/25/2022	1/31/2024	183	Aaa		2.25	4.5518203	2,000,000	1,969,297	1,977,829	-
10929	TRC	91282CDZ1	U.S. Treasury	MORETN	10/25/2022	2/15/2025	564	Aaa		1.5	4.5042292	2,000,000	1,892,578	1,912,919	-
10934	TRC	91282CED9	U.S. Treasury	MORETN	11/4/2022	3/15/2025	592	Aaa		1.75	4.6405931	2,000,000	1,896,094	1,912,114	-
10935	TRC	91282CEU1	U.S. Treasury	MORETN	11/4/2022	6/15/2025	684	Aaa		2.875	4.6510728	2,000,000	1,925,234	1,937,992	-
10936	TRC	91282CEY3	U.S. Treasury	MORETN	11/4/2022	7/15/2025	714	Aaa		3	4.660048	2,000,000	1,928,516	1,939,570	-
10942	TRC	91282CDN8	U.S. Treasury	MORETN	11/18/2022	12/15/2024	502	Aaa		1	4.3929033	2,000,000	1,888,594	1,911,835	-
10943	TRC	91282CDZ1	U.S. Treasury	MORETN	11/18/2022	2/15/2025	564	Aaa		1.5	4.3902761	2,000,000	1,892,578	1,915,959	-
10945	TRC	9128285C0	U.S. Treasury	MORETN	11/18/2022	9/30/2025	791	Aaa		3	4.1910054	2,000,000	1,925,469	1,951,837	-
10946	TRC	91282CEY3	U.S. Treasury	MORETN	11/18/2022	7/15/2025	714	Aaa		3	4.2514798	2,000,000	1,928,516	1,954,110	-
10948	TRC	912828WJ5	U.S. Treasury	DA DAV	11/30/2022	5/15/2024	288	Aaa		2.5	4.6796779	2,000,000	1,955,000	1,967,086	-
10949	TRC	912828Y87	U.S. Treasury	GPAC	11/30/2022	7/31/2024	365	Aaa		1.75	4.6137515	2,000,000	1,930,000	1,945,450	-
10953	TRC	91282CDV0	U.S. Treasury	CASTLE	11/30/2022	1/31/2024	183	Aaa		0.875	4.732274	2,000,000	1,955,781	1,962,832	-
10956	TRC	91282CBR1	U.S. Treasury	PS	11/30/2022	3/15/2024	227	Aaa		0.25	4.7067273	2,000,000	1,937,969	1,946,831	-
10958	TRC	91282CEY3	U.S. Treasury	PS	11/30/2022	7/15/2025	714	Aaa		3	4.2943472	2,000,000	1,928,516	1,952,539	-
10959	TRC	91282CEU1	U.S. Treasury	PS	11/30/2022	6/15/2025	684	Aaa		2.875	4.2893605	2,000,000	1,925,234	1,950,292	-
10960	ATD	912796Z36	U.S. Treasury	CASTLE	7/14/2023	8/17/2023	16			5.1624995	5.33289972	5,000,000	4,988,333	4,988,528	-
10806	MC1	037833DF4	Apple Inc	GPAC	12/3/2020	1/13/2025	531	Aaa	AA+	2.75	0.6389292	2,000,000	1,934,840	2,060,326	11/13/2024
10862	MC1	037833CG3	Apple Inc	GPAC	11/17/2021	2/9/2024	192	Aaa	AA+	3	0.9122019	2,000,000	1,975,888	2,021,533	12/9/2023
10865	MC1	037833DN7	Apple Inc	GPAC	11/18/2021	9/11/2026	1137	Aaa	AA+	2.05	1.4551529	2,000,000	1,848,820	2,035,610	7/11/2026
10822	MC1	12572QAG0	CME GROUP	GPAC	1/4/2021	3/15/2025	592	Aa3	AA-	3	0.6490818	2,000,000	1,932,118	2,075,120	-
10830	MC1	22546QAP2	CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	405	A3	A	3.625	0.57179	2,950,000	2,863,972	3,048,415	-
10818	MC1	166764BW9	Chevron Corp	GPAC	12/28/2020	5/11/2025	649	Aa2	AA-	1.554	0.6470298	1,663,000	1,562,357	1,689,395	-
10824	MC1	166764BW9	Chevron Corp	CASTLE	1/7/2021	5/11/2025	649	Aa2	AA-	1.554	0.6175284	2,000,000	1,878,962	2,032,802	-
10802	MC1	459058JM6	International Bonds for Recons	CASTLE	11/24/2020	11/24/2023	115	Aaa	AAA	0.25	0.3204397	2,000,000	1,967,439	1,999,550	-
10817	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	12/22/2020	8/13/2025	541	A1	A-	3.125	0.8061136	2,000,000	1,935,973	2,067,283	-
10826	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	1/11/2021	1/23/2025	541	A1	A-	3.125	0.8272497	2,000,000	1,935,973	2,066,654	-
10864	MC1	46625HJX9	JPMorgan Chase - Corporate N	CASTLE	11/18/2021	5/13/2024	286	A1	A-	3.625	0.9770205	1,500,000	1,477,004	1,530,664	-
10873	MC1	46625HJT8	JPMorgan Chase - Corporate N	CASTLE	12/2/2021	2/1/2024	184	A1	A-	3.875	0.9289607	1,000,000	991,330	1,014,547	-
10797	MC1	822582CC4	ROYAL DUTCH SHELL PLC	GPAC	11/13/2020	11/7/2024	464	Aa2	A+	2	0.7055457	3,000,000	2,878,428	3,048,420	10/7/2024
10823	MC1	822582CC4	ROYAL DUTCH SHELL PLC	CASTLE	1/7/2021	11/7/2024	464	Aa2	A+	2	0.5429301	1,708,000	1,638,785	1,739,154	10/7/2024
10858	MC1	91159HXX1	US Bank	PS	10/29/2021	7/30/2024	364	A3	A	2.4	0.8420282	2,000,000	1,937,281	2,030,647	-
10814	MC1	931142DV2	WALMART	GPAC	12/17/2020	12/15/2024	502	Aa2	AA	2.65	0.570485	2,000,000	1,931,332	2,056,346	10/15/2024
10801	MC1	30231GBH4	XTO Energy Inc	GPAC	11/19/2020	3/19/2025	596	Aa2	AA-	2.992	0.813784	2,000,000	1,930,154	2,069,771	-
10816	MC1	30231GBC5	XTO Energy Inc	GPAC	12/21/2020	8/16/2024	381	Aa2	AA-	2.019	0.5432498	2,000,000	1,931,186	2,030,399	7/16/2024
10800	MC1	98459LAA1	YALE UNIVERSITY	GPAC	11/18/2020	4/15/2025	623	Aaa	AAA	0.873	0.5784436	2,000,000	1,862,771	2,009,906	-
10788	MUN	014365DS6	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2024	488	Aa2	AA+	1	0.6501532	935,000	883,556	939,297	-
10789	MUN	014365DR8	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2023	122	Aa2	AA+	1	0.550114	270,000	266,112	270,401	-
10843	MUN	098419MM3	BONNEVILLE & BINGHAM CNTYS SCH	PS	7/28/2021	9/15/2023	45	Aaa		4	0.4307542	1,000,000	997,820	1,004,338	-
10808	MUN	13034AL57	CALIFORNIA INFRASTRUCTURE & EC	GPAC	12/17/2020	10/1/2024	427		AAA	0.645	0.6450337	1,000,000	946,810	1,000,000	-
10930	MUN	13048VLK2	CA ST MUNI FIN AUTH REVENUE	GPAC	10/26/2022	10/1/2025	792	A1		2.148	5.0003132	2,060,000	1,928,160	1,942,909	-
10777	MUN	179093KQ1	CLACKAMAS SCHOOL DISTRICT	PS	10/1/2020	6/15/2024	319	Aa1		0.613	0.6130311	500,000	479,620	500,000	-
10807	MUN	179198JF4	CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	319	Aa1		0.83	0.480219	300,000	288,024	300,906	-
10871	MUN	250325UL9	DESCHUTES CTY SCH DIST #1	R W B	12/7/2021	6/15/2026	1049	Aa1		1.4	1.2301048	2,000,000	1,811,440	2,009,464	-
10778	MUN	4511527C0	IDAHO ST BOND BANK AUTH REVENU	PS	10/8/2020	9/15/2024	411	Aa1		5	0.6103486	1,000,000	994,950	1,048,603	-
10780	MUN	476453GR0	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2023	45	Aaa		5	0.4793681	200,000	199,832	201,096	-
10781	MUN	476453GS8	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2024	411	Aaa		5	0.7253469	220,000	218,678	230,387	-
10840	MUN	498368EB1	KLAMATH CNTY OR SCH DIST	PS	7/1/2021	6/15/2025	684		AA+	0.86	0.8600191	400,000	368,164	400,000	-
10870	MUN	569280EX4	Salem-Keizer School District	PS	12/7/2021	6/15/2026	1049	Aa1		1.438	1.2900015	2,000,000	1,808,980	2,008,231	-
10782	MUN	584288ER1	MEDFORD OR REVENUE	R W B	10/14/2020	7/15/2024	349		AA-	2	0.6503538	815,000	788,309	825,368	-
10825	MUN	625506PX2	MULTNOMAH CO-REF-TXBL	GPAC	1/21/2021	6/1/2025	670	Aaa	AAA	1	0.5000954	2,165,000	2,015,160	2,184,604	-
10815	MUN	625517MG9	MULTNOMAH COUNTY OR SCHOOLS	R W B	12/30/2020	6/15/2024	319	Aa1	AA+	2	0.4052718	2,750,000	2,669,810	2,788,070	-
10841	MUN	625517NE3	MULTNOMAH COUNTY OR SCHOOLS	CASTLE	7/15/2021	6/30/2025	699	Aa2	AA	0.95	0.6870868	1,255,000	1,161,101	1,261,220	-
10768	MUN	67232TBM6	OAKLAND CA REDEV SUCCESSOR	PS	8/21/2020	9/1/2023	31		AA-	3.125	0.6015189	2,500,000	2,494,950	2,505,202	-
10875	MUN	68587FAW4	OR EDU DIST FF&C PENSION OBLI	R W B	12/8/2021	6/30/2026	1064	AA2	AA	1.104	1.3861517	250,000	222,328	248,015	-
10950	MUN	68609TWD6	OREGON STATE	GPAC	12/1/2022	5/1/2025	639	Aa1	AA+	0.895	4.7532126	500,000	464,225	470,412	-
10805	MUN	68609TZR2	Oregon State Lottery	R W B	12/1/2020	8/1/2024	366	Aa1	AA+	0.638	0.4148774	505,000	481,836	506,117	-
10811	MUN	68608USW7	Oregon State Lottery	R W B	12/17/2020	8/1/2024	366	Aa1	AA+	2.677	0.9386601	755,000	735,113	767,873	8/1/2023
10812	MUN	68608USD9	Oregon State Lottery	R W B	12/17/2020	8/1/2024	366	Aa1	AA+	2.677	0.9386585	500,000	500,000	508,525	8/1/2023
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	244	Aa2	AAA	2.505	0.3901753	2,350,000	2,304,692	2,382,894	-

Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon		Par Value	Market Value	Book Value	Call Date
								Moody's	S&P/Fitch	Rate	YTM 365				
10874	MUN	68609TWC8	Oregon State Lottery	R W B	12/2/2021	5/1/2024	274	Aa1	AA+	0.795	0.7300606	500,000	482,905	500,241	- -
10771	MUN	68583RCT7	OR ST COMMUNITY COLLEGE DIST	R W B	8/27/2020	6/30/2024	334	Aa1	AA+	5.66	0.6000375	90,000	90,100	94,108	- -
10853	MUN	68583RCY6	OR ST COMMUNITY COLLEGE DIST	PS	8/31/2021	6/30/2024	334		AA	0.583	0.5830334	1,000,000	955,800	1,000,000	- -
10863	MUN	68583RCV2	OR ST COMMUNITY COLLEGE DIST	GPAC	11/18/2021	6/30/2026	1064	Aa1	AA+	5.68	1.4000014	210,000	214,076	235,274	- -
10876	MUN	68607DVC6	ODOT HWY USER TAX REV	R W B	12/8/2021	11/15/2026	1202	Aa1	AAA	0.934	1.3661066	260,000	229,533	256,438	- -
10784	MUN	732098PE2	POMONA CALI UNI SCH DIST TAXAB	PS	10/20/2020	8/1/2024	366	Aa3		0.77	0.6001765	1,200,000	1,144,248	1,202,012	- -
10809	MUN	736688MD1	Portland Community College	PS	12/17/2020	6/15/2024	319	Aa1		0.572	0.5720012	1,000,000	958,900	1,000,000	- -
10845	MUN	736688MF6	Portland Community College	MORETN	7/23/2021	6/15/2026	1049	Aa1		0.899	0.8000224	1,250,000	1,117,150	1,253,477	- -
10810	MUN	73474TAB6	MORROW PORT TRANS FAC	R W B	12/14/2020	9/1/2024	397	Aa2		3.221	0.4201896	1,750,000	1,709,575	1,802,630	- -
10837	MUN	73473RDH5	MORROW PORT TRANS FAC	R W B	4/1/2021	12/1/2023	122		A-	0.7	0.7000516	1,000,000	982,970	1,000,000	- -
10951	MUN	752147HJ0	RANCHO SANTIAGO CA CMNTY CLG D	GPAC	12/1/2022	9/1/2025	762	Aa2	AA	0.734	4.6299342	1,895,000	1,737,848	1,752,272	- -
10776	MUN	568571CZ4	SILVER FALLS SD	PS	9/17/2020	6/15/2024	319	Aa1		0.55	0.5500254	1,900,000	1,818,015	1,900,000	- -
10831	MUN	799055QU5	SAN MATEO CA FOSTER CITY SCHO	DA DAV	2/16/2021	8/1/2025	731	Aaa	AA+	1.597	0.4700929	500,000	466,675	511,139	- -
10786	MUN	835569GR9	SONOMA CCD	PS	10/21/2020	8/1/2024	366	Aa2	AA	2.061	0.600206	1,200,000	1,161,648	1,217,305	- -
10787	MUN	88675ABS4	TIGARD OR WTR SYS REVENUE	PS	11/3/2020	8/1/2025	731	Aa3	AA	2	0.8504149	350,000	328,685	357,871	- -
10779	MUN	906429EE1	UNION CTY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	319	Aa1		0.675	0.6750364	490,000	469,567	490,000	- -
10785	MUN	939307KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	319	Aa1		0.59	0.5840838	1,500,000	1,435,530	1,500,000	- -
10798	MUN	938429V61	Washington County SD Municipal	PS	11/17/2020	6/15/2025	684	Aa1	AA+	0.912	0.6448704	350,000	322,522	351,722	- -
10078	RRP	SYS10078	Local Govt Investment Pool		7/1/2006	- -	1			4.3	4.3	15,133,844	15,133,844	15,133,844	- -
10084	RR2	SYS10084	First Interstate Bank		7/1/2006	- -	1			4.3	4.3	10,808,731	10,808,731	10,808,731	- -
<b>TOTALS</b>												<b>258,478,574</b>	<b>248,733,051</b>	<b>257,165,081</b>	



BOARD OF  
COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** August 21, 2023

**SUBJECT:** Finance Report for July 2023

**ATTENDANCE:**  
Robert Tintle, Chief Financial Officer



MEMORANDUM

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

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

Budget to Actuals Report

General Fund

- Revenue YTD in the General Fund is \$683.5K or 1.5% of budget. By comparison, last year revenue YTD was \$858.6K and 2.0% of budget.
Expenses YTD are \$3.6M and 7.9% of budget. By comparison, last year expenses YTD were \$3.3M and 7.6% of budget.
Beginning Fund Balance is \$13.3M or 96.3% of the budgeted \$13.8M beginning fund balance.



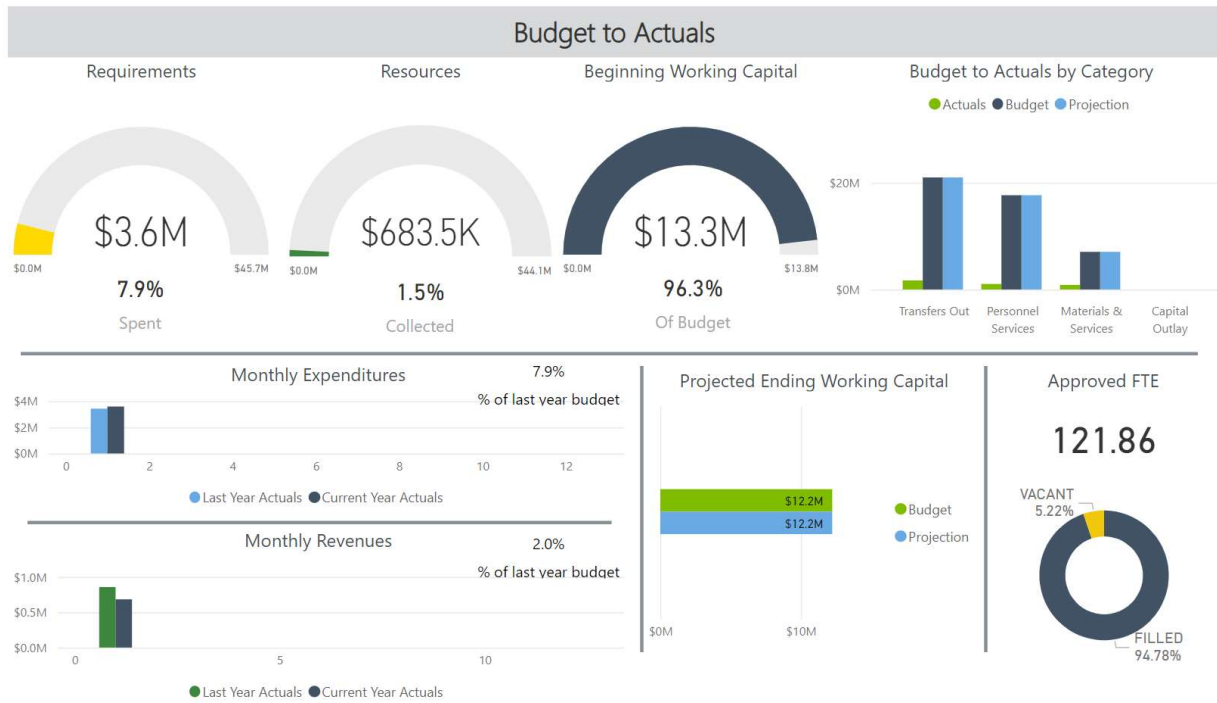
County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 1 8.3% Year Complete

- Fund selection list: Select all, (Blank), 001 - General Fund, 010 - Assmt-Clerk..., 020 - Code Abate..., 030 - Community ..., 040 - Court Techn..., 050 - Economic D..., 060 - General Co..., 070 - General Co..., 090 - Project Dev..., 120 - Law Library, 130 - Park Acquisi..., 132 - Park Develo...

Monthly GL Peri... 0, 1, \$12.2M Contingency, (Blank) Reserves



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 July 31, 2023.

**Position Control Summary**

Position Control Summary FY24														
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July - June Percent Unfilled
Assessor	Filled	31.63												
	Unfilled	3.63												10.29%
Clerk	Filled	9.48												
	Unfilled	1.00												9.54%
BOPTA	Filled	0.52												
	Unfilled	-												0.00%
DA	Filled	57.90												
	Unfilled	3.20												5.24%
Tax	Filled	6.50												
	Unfilled	-												0.00%
Veterans'	Filled	5.00												
	Unfilled	-												0.00%
Property Mgmt	Filled	2.00												
	Unfilled	1.00												33.33%
Total General Fund	Filled	113.03	-	-	-	-	-	-	-	-	-	-	-	
	Unfilled	8.83	-	-	-	-	-	-	-	-	-	-	-	7.25%
Justice Court	Filled	4.60												
	Unfilled	-												0.00%
Community Justice	Filled	45.00												
	Unfilled	4.00												8.16%
Sheriff	Filled	233.75												
	Unfilled	37.25												13.75%
Houseless Effort	Filled	1.00												
	Unfilled	1.00												50.00%
Health Srvcs	Filled	381.55												
	Unfilled	33.25												8.02%
CDD	Filled	54.80												
	Unfilled	3.20												5.52%
Road	Filled	57.00												
	Unfilled	5.00												8.06%
Adult P&P	Filled	33.75												
	Unfilled	6.00												15.09%
Solid Waste	Filled	29.00												
	Unfilled	12.00												29.27%
Victims Assistance	Filled	6.50												
	Unfilled	3.00												31.58%
GIS Dedicated	Filled	2.00												
	Unfilled	-												0.00%
Fair & Expo	Filled	11.75												
	Unfilled	5.75												32.86%
Natural Resource	Filled	2.00												
	Unfilled	-												0.00%
ISF - Facilities	Filled	23.75												
	Unfilled	3.00												11.21%
ISF - Admin	Filled	9.75												
	Unfilled	-												0.00%
ISF - BOCC	Filled	3.00												
	Unfilled	-												0.00%
ISF - Finance	Filled	12.00												
	Unfilled	1.00												7.69%
ISF - Legal	Filled	7.00												
	Unfilled	-												0.00%
ISF - HR	Filled	8.80												
	Unfilled	1.20												12.00%
ISF - IT	Filled	17.00												
	Unfilled	-												0.00%
ISF - Risk	Filled	3.25												
	Unfilled	-												0.00%
911	Filled	53.00												
	Unfilled	7.00												11.67%
<b>Total:</b>	<b>Filled</b>	<b>1,113.28</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Unfilled</b>	<b>131.48</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Total</b>	<b>1,244.76</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>% Unfilled</b>	<b>10.56%</b>												<b>10.56%</b>





# Budget to Actuals - Countywide Summary

## All Departments

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	43,472,708	42,746,941	98%	44,029,037	675,360	2%	44,029,037	100%
030 - Juvenile	1,010,203	995,585	99%	1,014,168	(539)	0%	1,014,168	100%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	1,474,120	12%	12,752,090	100%
200 - American Rescue Fund	105,186	26,783,955	999%	2,630,533	24,966	1%	2,630,533	100%
220 - Justice Court	525,032	518,001	99%	525,540	37,417	7%	525,540	100%
255 - Sheriff's Office	49,577,055	50,489,897	102%	58,332,752	512,984	1%	58,332,752	100%
274 - Health Services	57,787,985	59,416,909	103%	59,570,414	2,347,825	4%	59,631,159	100%
295 - CDD	11,675,519	9,455,469	81%	10,460,840	664,259	6%	9,771,230	93%
325 - Road	24,889,063	25,609,987	103%	26,673,711	2,102,445	8%	26,711,594	100%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	1,195,143	22%	5,535,606	100%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	59,239	3%	2,192,342	101%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	1,720,499	11%	15,995,411	100%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	231,605	10%	2,343,500	100%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	299,074	13%	2,348,867	101%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	5,685	9%	64,800	100%
618 - RV Park	642,252	579,826	90%	530,800	37,382	7%	530,800	100%
619 - RV Park Reserve	6,298	21,589	343%	34,300	2,928	9%	34,300	100%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	343,901	10%	3,364,344	100%
675 - Health Benefits	23,658,700	25,338,703	107%	30,654,045	1,651,074	5%	30,654,045	100%
705 - 911	13,744,678	13,621,258	99%	14,034,323	48,415	0%	14,034,323	100%
999 - Other	62,651,873	64,855,140	104%	81,637,214	4,640,641	6%	81,437,214	100%
<b>TOTAL RESOURCES</b>	<b>332,985,219</b>	<b>362,395,107</b>	<b>109%</b>	<b>374,686,671</b>	<b>18,074,421</b>	<b>5%</b>	<b>373,933,655</b>	<b>100%</b>

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	24,337,373	22,739,766	93%	24,716,878	1,892,028	8%	24,716,878	100%
030 - Juvenile	7,928,538	7,496,901	95%	8,481,279	481,158	6%	8,481,279	100%
160/170 - TRT	13,123,218	11,822,974	90%	6,902,223	3,035,853	44%	6,902,223	100%
200 - American Rescue Fund	23,129,361	14,392,370	62%	12,326,272	64,661	1%	12,326,272	100%
220 - Justice Court	766,183	742,670	97%	822,370	59,520	7%	822,370	100%



# Budget to Actuals - Countywide Summary

## All Departments

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

255 - Sheriff's Office	60,415,533	58,360,286	97%	65,642,097	3,820,162	6%	65,642,097	100%
274 - Health Services	70,979,127	62,226,387	88%	71,046,434	3,842,483	5%	71,541,433	101%
295 - CDD	11,233,304	9,463,610	84%	10,269,561	602,037	6%	10,084,176	98%
325 - Road	16,188,996	13,820,320	85%	17,124,761	1,169,653	7%	17,124,761	100%
355 - Adult P&P	7,575,910	6,776,585	89%	7,526,032	431,911	6%	7,526,032	100%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	11,064	0%	23,772,827	100%
610 - Solid Waste	11,754,672	10,769,078	92%	14,355,234	362,719	3%	14,355,234	100%
615 - Fair & Expo	3,098,054	3,336,832	108%	3,734,327	196,171	5%	3,734,327	100%
616 - Annual County Fair	1,972,030	2,067,400	105%	2,582,856	702,629	27%	2,582,856	100%
617 - Fair & Expo Capital Reserve	870,000	461,107	53%	1,090,000	22,700	2%	1,090,000	100%
618 - RV Park	594,181	498,137	84%	617,131	17,283	3%	617,131	100%
619 - RV Park Reserve	100,000	5,532	6%	174,000	-	0%	174,000	100%
670 - Risk Management	5,887,806	2,923,701	50%	4,744,447	906,533	19%	4,844,197	102%
675 - Health Benefits	31,769,217	29,822,172	94%	32,587,213	184,553	1%	32,587,213	100%
705 - 911	17,709,497	13,453,030	76%	15,113,760	1,113,641	7%	15,113,760	100%
999 - Other	108,884,843	63,430,437	58%	93,357,006	884,609	1%	93,157,006	100%
<b>TOTAL REQUIREMENTS</b>	<b>446,705,009</b>	<b>351,506,433</b>	<b>79%</b>	<b>416,986,708</b>	<b>19,801,370</b>	<b>5%</b>	<b>417,196,072</b>	<b>100%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,871,416)	(20,849,810)	100%	(20,896,159)	(1,691,646)	8%	(20,896,159)	100%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	560,250	8%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,913,876)	98%	(8,575,254)	(556,225)	6%	(8,575,254)	100%
200 - American Rescue Fund	-	-		(5,022,145)	(4,655,478)	93%	(5,022,145)	100%
220 - Justice Court	263,217	263,217	100%	364,688	30,390	8%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,378,587	304,315	9%	3,378,587	100%
274 - Health Services	8,007,942	6,832,738	85%	7,796,456	570,689	7%	7,796,456	100%
295 - CDD	(911,585)	(835,505)	92%	466,530	(8,959)	-2%	296,331	64%
325 - Road	(12,330,136)	(12,330,136)	100%	(12,700,000)	-	0%	(12,700,000)	100%
355 - Adult P&P	267,532	267,532	100%	460,950	38,413	8%	460,950	100%
465 - Road CIP	14,230,313	12,238,662	86%	12,500,000	-	0%	12,500,000	100%
610 - Solid Waste	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,163)	0%	(2,613,962)	100%
615 - Fair & Expo	704,127	621,828	88%	875,681	72,973	8%	875,681	100%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(2,875)	8%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,114,557	97%	824,187	160,347	19%	824,187	100%
618 - RV Park	(81,566)	(81,750)	100%	128,436	(2,631)	-2%	128,436	100%
619 - RV Park Reserve	261,750	261,750	100%	51,564	4,297	8%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(291)	8%	(3,500)	100%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,182,756	111%	16,320,431	5,177,594	32%	16,490,630	101%
<b>TOTAL TRANSFERS</b>	<b>9,745</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>		<b>-</b>	



# Budget to Actuals - Countywide Summary

## All Departments

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,239,637	13,005,192	116%	12,242,000	10,401,237	12,242,000	100%
030 - Juvenile	634,663	1,473,807	232%	710,902	1,704,440	836,789	118%
160/170 - TRT	4,000,000	4,487,370	112%	1,999,500	2,375,339	1,999,800	100%
200 - American Rescue Fund	-	12,499,682	999%	-	7,832,221	-	
220 - Justice Court	22,066	38,548	175%	67,858	8,287	67,858	100%
255 - Sheriff's Office	7,024,650	10,741,005	153%	9,254,393	10,114,642	9,254,393	100%
274 - Health Services	6,045,519	17,965,909	297%	7,737,952	18,273,936	8,403,720	109%
295 - CDD	1,627,134	1,325,310	81%	1,975,730	1,533,596	1,305,347	66%
325 - Road	2,262,898	7,265,887	321%	2,370,201	8,384,761	4,338,803	183%
355 - Adult P&P	1,925,640	3,025,223	157%	1,470,524	3,922,657	1,591,536	108%
465 - Road CIP	12,334,484	23,347,907	189%	9,918,979	23,396,081	14,267,422	144%
610 - Solid Waste	556,359	2,743,496	493%	1,442,600	4,215,832	1,885,430	131%
615 - Fair & Expo	315,960	541,223	171%	238,854	772,789	238,854	100%
616 - Annual County Fair	225,358	521,538	231%	245,910	119,880	270,660	110%
617 - Fair & Expo Capital Reserve	1,587,183	2,780,159	175%	2,391,825	2,880,961	2,391,825	100%
618 - RV Park	82,920	166,476	201%	135,220	186,889	211,526	156%
619 - RV Park Reserve	1,340,766	1,469,743	110%	1,284,317	1,476,782	1,284,317	100%
670 - Risk Management	5,107,351	9,315,333	182%	6,616,397	8,763,755	7,843,325	119%
675 - Health Benefits	3,815,139	6,820,722	179%	3,809,575	7,607,012	3,809,575	100%
705 - 911	8,926,080	12,817,032	144%	12,122,906	11,964,955	12,122,906	100%
999 - Other	56,596,539	108,703,855	192%	105,557,249	118,121,094	107,678,133	102%
<b>TOTAL FUND BALANCE</b>	<b>125,670,346</b>	<b>241,055,418</b>	<b>192%</b>	<b>181,592,892</b>	<b>244,057,147</b>	<b>192,044,218</b>	<b>106%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	34,467,173	34,606,785	100%	37,400,000	-	0%	37,400,000	100%	A
Property Taxes - Prior	301,000	330,065	110%	318,000	53,382	17%	318,000	100%	
Other General Revenues	3,591,874	4,075,503	113%	3,180,844	512,188	16%	3,180,844	100%	
Assessor	964,246	713,692	74%	775,350	2,032	0%	775,350	100%	
Clerk	2,298,566	1,396,276	61%	1,259,595	99,371	8%	1,259,595	100%	
BOPTA	14,588	9,434	65%	10,200	-	0%	10,200	100%	
District Attorney	1,183,942	1,097,395	93%	552,048	-	0%	552,048	100%	
Tax Office	221,483	120,714	55%	136,000	3,553	3%	136,000	100%	
Veterans	214,836	182,018	85%	182,000	-	0%	182,000	100%	B
Property Management	215,000	215,058	100%	215,000	5,833	3%	215,000	100%	C
<b>TOTAL RESOURCES</b>	<b>43,472,708</b>	<b>42,746,941</b>	<b>98%</b>	<b>44,029,037</b>	<b>675,360</b>	<b>2%</b>	<b>44,029,037</b>	<b>100%</b>	

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Assessor	5,910,478	5,394,086	91%	6,189,597	495,913	8%	6,189,597	100%	
Clerk	2,432,710	2,097,784	86%	2,351,515	102,239	4%	2,351,515	100%	
BOPTA	92,177	82,482	89%	97,522	11,130	11%	97,522	100%	
District Attorney	10,979,839	10,595,707	97%	11,630,172	983,288	8%	11,630,172	100%	
Medical Examiner	438,702	320,660	73%	374,224	705	0%	374,224	100%	
Tax Office	905,262	834,047	92%	940,770	87,692	9%	940,770	100%	
Veterans	809,390	758,852	94%	840,104	45,012	5%	840,104	100%	
Property Management	508,359	418,403	82%	539,558	26,423	5%	539,558	100%	
Non-Departmental	2,260,456	2,237,744	99%	1,753,416	139,626	8%	1,753,416	100%	
<b>TOTAL REQUIREMENTS</b>	<b>24,337,373</b>	<b>22,739,766</b>	<b>93%</b>	<b>24,716,878</b>	<b>1,892,028</b>	<b>8%</b>	<b>24,716,878</b>	<b>100%</b>	

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	260,000	260,000	100%	97,290	8,107	8%	97,290	100%	D
Transfer Out - General County Reserve	(4,983,197)	(4,983,197)	100%	(4,430,707)	(369,225)	8%	(4,430,707)	100%	
Transfers Out	(16,148,219)	(16,126,613)	100%	(16,562,742)	(1,330,528)	8%	(16,562,742)	100%	
<b>TOTAL TRANSFERS</b>	<b>(20,871,416)</b>	<b>(20,849,810)</b>	<b>100%</b>	<b>(20,896,159)</b>	<b>(1,691,646)</b>	<b>8%</b>	<b>(20,896,159)</b>	<b>100%</b>	

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	12,975,718	13,847,828	107%	13,826,000	13,309,552	96%	13,826,000	100%	E
Resources over Requirements	19,135,335	20,007,175		19,312,159	(1,216,669)		19,312,159		0
Net Transfers - In (Out)	(20,871,416)	(20,849,810)		(20,896,159)	(1,691,646)		(20,896,159)		
<b>TOTAL FUND BALANCE</b>	<b>\$ 11,239,637</b>	<b>\$ 13,005,192</b>	<b>116%</b>	<b>\$ 12,242,000</b>	<b>\$ 10,401,237</b>	<b>85%</b>	<b>\$ 12,242,000</b>	<b>100%</b>	<b>\$0</b>

- A** Current year taxes received primarily in November, February and May
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Interfund land-sale management revenue recorded at year-end
- D** Final payment to the General Fund from Finance Reserves for ERP Implementation
- E** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Juvenile - Fund 030

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	525,049	407,250	78%	476,611	-	0%	476,611	100%	-
ODE Juvenile Crime Prev	123,000	107,720	88%	106,829	-	0%	106,829	100%	-
Leases	86,000	90,228	105%	90,228	7,820	9%	90,228	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Inmate/Prisoner Housing	55,000	127,050	231%	75,000	-	0%	75,000	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	(12,616)	-24%	52,000	100%	-
Miscellaneous	42,500	62,458	147%	46,500	125	0%	46,500	100%	-
Interest on Investments	6,815	29,441	432%	37,500	3,031	8%	37,500	100%	-
OJD Court Fac/Sec SB 1065	15,000	13,074	87%	15,000	1,101	7%	15,000	100%	-
Food Subsidy	10,000	13,116	131%	10,000	-	0%	10,000	100%	-
Revenue Not Assigned	-	-	-	10,000	-	0%	10,000	100%	-
Contract Payments	8,000	5,285	66%	5,000	-	0%	5,000	100%	-
<b>TOTAL RESOURCES</b>	<b>1,010,203</b>	<b>995,585</b>	<b>99%</b>	<b>1,014,168</b>	<b>(539)</b>	<b>0%</b>	<b>1,014,168</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,292,271	5,995,923	95%	6,872,231	371,605	5%	6,872,231	100%
Materials and Services	1,527,992	1,394,492	91%	1,599,048	109,553	7%	1,599,048	100%	-
Capital Outlay	108,275	106,487	98%	10,000	-	0%	10,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>7,928,538</b>	<b>7,496,901</b>	<b>95%</b>	<b>8,481,279</b>	<b>481,158</b>	<b>6%</b>	<b>8,481,279</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	566,551	8%	6,798,630	100%
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(6,301)	8%	(75,617)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,452,997</b>	<b>6,452,997</b>	<b>100%</b>	<b>6,678,013</b>	<b>560,250</b>	<b>8%</b>	<b>6,678,013</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,100,001	1,522,125	138%	1,500,000	1,625,887	108%	1,625,887	108%
Resources over Requirements	(6,918,335)	(6,501,316)	-	(7,467,111)	(481,697)	-	(7,467,111)	-	0
Net Transfers - In (Out)	6,452,997	6,452,997	-	6,678,013	560,250	-	6,678,013	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 634,663</b>	<b>\$ 1,473,807</b>	<b>232%</b>	<b>\$ 710,902</b>	<b>\$ 1,704,440</b>	<b>240%</b>	<b>\$ 836,789</b>	<b>118%</b>	<b>\$ 125,887</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## TRT - Fund 160/170

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	13,580,874	12,652,871	93%	12,630,000	1,465,756	12%	12,630,000	100%	-A
Interest on Investments	50,408	95,656	190%	121,790	8,183	7%	121,790	100%	-
Miscellaneous	-	161		-	181		300		300
<b>TOTAL RESOURCES</b>	<b>13,631,282</b>	<b>12,748,688</b>	<b>94%</b>	<b>12,751,790</b>	<b>1,474,120</b>	<b>12%</b>	<b>12,752,090</b>	<b>100%</b>	<b>300</b>

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,675,886	3,418,320	93%	3,378,641	-	0%	3,378,641	100%	-B
Grants & Contributions	5,600,000	4,600,000	82%	3,000,000	3,000,000	100%	3,000,000	100%	-C
Administrative	225,508	183,956	82%	262,395	14,305	5%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	17,799	8%	213,587	100%	-
Software	47,251	46,125	98%	47,600	3,750	8%	47,600	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>13,123,218</b>	<b>11,822,974</b>	<b>90%</b>	<b>6,902,223</b>	<b>3,035,853</b>	<b>44%</b>	<b>6,902,223</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(1,666)	8%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(6,250)	8%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(263,217)	100%	(364,688)	(30,390)	8%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(30,701)	8%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(466,413)	93%	(462,119)	(38,509)	8%	(462,119)	100%	-D
Transfer Out - General County Reserve	-	-		(723,720)	(60,310)	8%	(723,720)	100%	-
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(84,084)	8%	(1,009,023)	100%	-
Transfer Out - Courthouse Debt Service	-	-		(1,900,500)	-	0%	(1,900,500)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(304,315)	8%	(3,651,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(6,021,446)</b>	<b>(5,913,876)</b>	<b>98%</b>	<b>(8,575,254)</b>	<b>(556,225)</b>	<b>6%</b>	<b>(8,575,254)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	9,513,382	9,475,532	100%	4,725,187	4,493,297	95%	4,725,187	100%	0-E
Resources over Requirements	508,064	925,714		5,849,567	(1,561,733)		5,849,867		300
Net Transfers - In (Out)	(6,021,446)	(5,913,876)		(8,575,254)	(556,225)		(8,575,254)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 4,000,000</b>	<b>\$ 4,487,370</b>	<b>112%</b>	<b>\$ 1,999,500</b>	<b>\$ 2,375,339</b>	<b>119%</b>	<b>\$ 1,999,800</b>	<b>100%</b>	<b>\$300</b>

- A** Trending lower than last year
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District and \$1M to Mt. Bachelor
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## ARPA – Fund 200

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Local Assistance & Tribal Consistency	-	2,311,073		2,311,073	-	0%	2,311,073	100%	-
Interest on Investments	105,186	293,106	279%	319,460	24,966	8%	319,460	100%	-
State & Local Coronavirus Fiscal Recovery Funds	-	24,179,776		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>105,186</b>	<b>26,783,955</b>	<b>999%</b>	<b>2,630,533</b>	<b>24,966</b>	<b>1%</b>	<b>2,630,533</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,535,828	75%	6,538,263	21,701	0%	6,538,263	100%
Administrative	4,317,328	144,531	3%	4,208,310	8,157	0%	4,208,310	100%	-
Infrastructure	1,634,710	787,519	48%	766,410	-	0%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	34,803	6%	560,926	100%	-
Negative Economic Impacts	899,577	927,155	103%	252,363	-	0%	252,363	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>23,129,361</b>	<b>14,392,370</b>	<b>62%</b>	<b>12,326,272</b>	<b>64,661</b>	<b>1%</b>	<b>12,326,272</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	-	-		(5,022,145)	(4,655,478)	93%	(5,022,145)	100%
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>		<b>(5,022,145)</b>	<b>(4,655,478)</b>	<b>93%</b>	<b>(5,022,145)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	23,024,175	108,098	0%	14,717,884	12,527,394	85%	14,717,884	100%
Resources over Requirements	(23,024,175)	12,391,584		(9,695,739)	(39,696)		(9,695,739)		0
Net Transfers - In (Out)	-	-		(5,022,145)	(4,655,478)		(5,022,145)		-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 12,499,682</b>	<b>999%</b>	<b>-</b>	<b>\$ 7,832,221</b>	<b>999%</b>	<b>-</b>		<b>\$0</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY23





# Budget to Actuals Report

## Justice Court - Fund 220

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Fiscal Year 2024		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Court Fines & Fees	525,000	517,489	99%	525,000	37,345	7%	525,000	100%	-
Interest on Investments	32	513	999%	540	72	13%	540	100%	-
<b>TOTAL RESOURCES</b>	<b>525,032</b>	<b>518,001</b>	<b>99%</b>	<b>525,540</b>	<b>37,417</b>	<b>7%</b>	<b>525,540</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	36,996	6%	651,767	100%
Materials and Services	161,535	150,522	93%	170,603	22,524	13%	170,603	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>766,183</b>	<b>742,670</b>	<b>97%</b>	<b>822,370</b>	<b>59,520</b>	<b>7%</b>	<b>822,370</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	263,217	100%	364,688	30,390	8%	364,688	100%
<b>TOTAL TRANSFERS</b>	<b>263,217</b>	<b>263,217</b>	<b>100%</b>	<b>364,688</b>	<b>30,390</b>	<b>8%</b>	<b>364,688</b>	<b>100%</b>	<b>-</b>

Resources over Requirements	(241,151)	(224,669)		(296,830)	(22,103)		(296,830)		0
Net Transfers - In (Out)	263,217	263,217		364,688	30,390		364,688		-
<b>TOTAL □</b>	<b>\$ 22,066</b>	<b>\$ 38,548</b>	<b>175%</b>	<b>\$ 67,858</b>	<b>\$ 8,287</b>	<b>12%</b>	<b>\$ 67,858</b>	<b>100%</b>	<b>\$0</b>

- A One time yearly software maintenance fee paid in July for entire fiscal year
- B Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	30,282,049	30,451,623	101%	37,860,124	-	0%	37,860,124	100%	- A
LED #2 Property Tax Current	13,400,541	13,403,306	100%	15,110,056	-	0%	15,110,056	100%	- B
Sheriff's Office Revenues	5,307,630	5,885,733	111%	4,491,572	425,911	9%	4,491,572	100%	-
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	45,754	14%	330,000	100%	-
LED #1 Interest	89,119	283,971	319%	264,000	19,586	7%	264,000	100%	-
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	19,637	16%	120,000	100%	-
Revenue Not Assigned	-	-	-	92,000	-	0%	92,000	100%	-
LED #2 Interest	22,716	73,353	323%	65,000	2,095	3%	65,000	100%	-
<b>TOTAL RESOURCES</b>	<b>49,577,055</b>	<b>50,489,897</b>	<b>102%</b>	<b>58,332,752</b>	<b>512,984</b>	<b>1%</b>	<b>58,332,752</b>	<b>100%</b>	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,829	106%	1,165,770	94,139	8%	1,165,770	100%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	26,601	4%	624,277	100%	-
Rickard Ranch	264,871	278,671	105%	334,232	8,272	2%	334,232	100%	-
Expenditures	-	7	999%	287,193	-	0%	287,193	100%	-
Sheriff's Services	5,863,885	5,194,784	89%	5,771,949	396,024	7%	5,771,949	100%	-
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	58,909	6%	1,019,021	100%	-
Automotive/Communications	3,765,888	3,633,432	96%	4,572,918	287,316	6%	4,572,918	100%	-
Detective	3,583,825	4,104,380	115%	4,774,538	309,496	6%	4,774,538	100%	-
Patrol	14,880,315	14,856,230	100%	16,120,641	905,958	6%	16,120,641	100%	-
Records	904,493	687,442	76%	855,590	38,493	4%	855,590	100%	-
Adult Jail	22,809,320	20,836,136	91%	23,784,474	1,182,433	5%	23,784,474	100%	-
Court Security	424,769	598,879	141%	600,590	35,941	6%	600,590	100%	-
Emergency Services	829,997	545,417	66%	808,931	25,405	3%	808,931	100%	-
Special Services	2,047,792	2,374,489	116%	2,699,640	174,487	6%	2,699,640	100%	-
Training	1,907,588	1,987,054	104%	1,537,498	115,186	7%	1,537,498	100%	-
Other Law Enforcement	820,836	958,312	117%	634,835	161,502	25%	634,835	100%	-
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>60,415,533</b>	<b>58,360,286</b>	<b>97%</b>	<b>65,642,097</b>	<b>3,820,162</b>	<b>6%</b>	<b>65,642,097</b>	<b>100%</b>	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	304,315	8%	3,651,787	100%
Transfer In - General Fund	70,000	70,000	100%	-	-	-	-	-	-
Transfers Out - Debt Service	(273,200)	(272,678)	100%	(273,200)	-	0%	(273,200)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,448,587</b>	<b>3,449,109</b>	<b>100%</b>	<b>3,378,587</b>	<b>304,315</b>	<b>9%</b>	<b>3,378,587</b>	<b>100%</b>	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,414,541	15,162,285	105%	13,185,151	13,117,505	99%	13,185,151	100%
Resources over Requirements	(10,838,478)	(7,870,388)	-	(7,309,345)	(3,307,178)	-	(7,309,345)	-	0
Net Transfers - In (Out)	3,448,587	3,449,109	-	3,378,587	304,315	-	3,378,587	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,024,650</b>	<b>\$ 10,741,005</b>	<b>153%</b>	<b>\$ 9,254,393</b>	<b>\$ 10,114,642</b>	<b>109%</b>	<b>\$ 9,254,393</b>	<b>100%</b>	<b>\$0</b>

- A** Current year taxes received primarily in November, February and May
- B** Current year taxes received primarily in November, February and May
- C** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Health Services - Fund 274

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	23,154,252	104%	22,510,241	-	0%	22,422,783	100%	(87,458)
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	1,430,312	9%	16,494,114	100%	-
State Miscellaneous	8,901,719	7,193,561	81%	6,207,385	486,890	8%	6,219,373	100%	11,988
OHP Fee for Service	3,232,620	5,153,804	159%	4,947,581	133,231	3%	4,957,331	100%	9,750
Local Grants	2,332,031	2,361,357	101%	1,567,894	27,225	2%	1,573,360	100%	5,466
Environmental Health Fees	1,238,499	1,323,280	107%	1,478,906	20,759	1%	1,478,906	100%	-
Federal Grants	2,615,634	2,090,230	80%	1,440,560	-	0%	1,440,560	100%	-
Patient Fees	615,644	709,955	115%	1,087,790	43,543	4%	1,087,790	100%	-
Other	1,169,317	2,033,986	174%	1,061,371	59,426	6%	1,182,370	111%	120,999
State - Medicaid/Medicare	807,530	1,159,738	144%	1,034,491	37,563	4%	1,034,491	100%	-
Medicaid	430,863	717,502	167%	431,000	28,643	7%	431,000	100%	-
Vital Records	300,000	354,918	118%	315,000	11,398	4%	315,000	100%	-
Interest on Investments	97,750	390,781	400%	262,007	49,363	19%	262,007	100%	-
State - Medicare	337,614	225,749	67%	209,500	8,652	4%	209,500	100%	-
Liquor Revenue	177,574	134,751	76%	177,574	-	0%	177,574	100%	-
State Shared- Family Planning	125,000	134,688	108%	158,000	10,820	7%	158,000	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Revenue Not Assigned	-	-	-	60,000	-	0%	60,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>57,787,985</b>	<b>59,416,909</b>	<b>103%</b>	<b>59,570,414</b>	<b>2,347,825</b>	<b>4%</b>	<b>59,631,159</b>	<b>100%</b>	<b>60,745</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	999%	-	-	-	-	-
Personnel Services	50,658,752	48,159,209	95%	49,916,857	2,912,762	6%	49,916,857	100%	-
Materials and Services	19,393,800	13,655,871	70%	20,793,077	897,435	4%	21,288,076	102%	(494,999)
Capital Outlay	926,575	411,307	44%	336,500	32,286	10%	336,500	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>70,979,127</b>	<b>62,226,387</b>	<b>88%</b>	<b>71,046,434</b>	<b>3,842,483</b>	<b>5%</b>	<b>71,541,433</b>	<b>101%</b>	<b>(494,999)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,608,245	6,608,245	100%	6,780,140	565,002	8%	6,780,140	100%
Transfers In- OHP Mental Health	1,473,586	368,382	25%	1,930,573	-	0%	1,930,573	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	30,701	8%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,282,674)	(25,014)	2%	(1,282,674)	100%	-
<b>TOTAL TRANSFERS</b>	<b>8,007,942</b>	<b>6,832,738</b>	<b>85%</b>	<b>7,796,456</b>	<b>570,689</b>	<b>7%</b>	<b>7,796,456</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,228,719	13,942,649	124%	11,417,516	19,197,906	168%	12,517,538	110%
Resources over Requirements	(13,191,142)	(2,809,477)	-	(11,476,020)	(1,494,658)	-	(11,910,274)	-	(434,254)
Net Transfers - In (Out)	8,007,942	6,832,738	85%	7,796,456	570,689	7%	7,796,456	100%	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,045,519</b>	<b>\$ 17,965,909</b>	<b>297%</b>	<b>\$ 7,737,952</b>	<b>\$ 18,273,936</b>	<b>236%</b>	<b>\$ 8,403,720</b>	<b>109%</b>	<b>\$ 665,768</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	40,043	9%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	49,363	19%	262,007	100%	-
State Grant	379,180	452,399	119%	160,000	-	0%	160,000	100%	-
Other	160,495	159,374	99%	9,000	6,740	75%	129,999	999%	120,999 <sup>A</sup>
Federal Grants	454,405	604,449	133%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,458,904</b>	<b>1,974,077</b>	<b>135%</b>	<b>866,356</b>	<b>96,146</b>	<b>11%</b>	<b>987,355</b>	<b>114%</b>	<b>120,999</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,738,820	6,093,176	90%	6,519,513	394,300	6%	6,519,513	100%
Materials and Services	6,998,683	6,732,867	96%	7,527,129	651,282	9%	7,648,128	102%	(120,999)
Capital Outlay	12,000	-	0%	43,750	-	0%	43,750	100%	-
Administration Allocation	(11,228,846)	(10,620,586)	95%	(12,589,086)	-	0%	(12,589,086)	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>2,520,656</b>	<b>2,205,457</b>	<b>87%</b>	<b>1,501,306</b>	<b>1,045,582</b>	<b>70%</b>	<b>1,622,305</b>	<b>108%</b>	<b>(120,999)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	80,771	20,190	25%	81,250	-	0%	81,250	100%
Transfers Out	(230,635)	(230,635)	100%	(300,174)	(25,014)	8%	(300,174)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(149,864)</b>	<b>(210,445)</b>	<b>140%</b>	<b>(218,924)</b>	<b>(25,014)</b>	<b>11%</b>	<b>(218,924)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,884,332	4,007,465	103%	3,665,544	3,729,592	102%	3,735,298	102%
Resources over Requirements	(1,061,752)	(231,381)		(634,950)	(949,436)		(634,950)		0
Net Transfers - In (Out)	(149,864)	(210,445)		(218,924)	(25,014)		(218,924)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,672,716</b>	<b>\$ 3,565,640</b>	<b>133%</b>	<b>\$ 2,811,670</b>	<b>\$ 2,755,142</b>	<b>98%</b>	<b>\$ 2,881,424</b>	<b>102%</b>	<b>\$69,754</b>

**A** Includes carryforward of \$120,999 in unspent FY23 PacificSource Behavioral Health Workforce Diversity Grant.

**B** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,718,843	16,509,713	105%	17,043,491	-	0%	16,658,171	98%	(385,320) <sup>A</sup>
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	1,390,269	9%	16,058,765	100%	-
State Miscellaneous	8,027,373	6,675,601	83%	5,398,674	486,890	9%	5,410,662	100%	11,988
OHP Fee for Service	3,214,360	5,123,595	159%	4,927,331	132,195	3%	4,927,331	100%	-
Local Grants	1,475,139	1,373,251	93%	1,348,943	-	0%	1,348,943	100%	-
Federal Grants	2,017,169	1,377,646	68%	1,285,560	-	0%	1,285,560	100%	-
Other	719,670	730,175	101%	631,245	52,561	8%	631,245	100%	-
Patient Fees	519,344	574,629	111%	448,500	37,104	8%	448,500	100%	-
Medicaid	430,863	717,502	167%	431,000	28,643	7%	431,000	100%	-
State - Medicare	337,614	225,749	67%	209,500	8,652	4%	209,500	100%	-
Liquor Revenue	177,574	134,751	76%	177,574	-	0%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>45,453,529</b>	<b>45,353,897</b>	<b>100%</b>	<b>48,087,583</b>	<b>2,136,315</b>	<b>4%</b>	<b>47,714,251</b>	<b>99%</b>	<b>(373,332)</b>

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	8,265,132	7,868,174	95%	9,521,531	-	0%	9,521,531	100%	-
Personnel Services	32,453,031	31,279,151	96%	31,872,043	1,881,186	6%	31,872,043	100%	-
Materials and Services	9,948,652	5,059,888	51%	11,084,085	126,902	1%	11,084,085	100%	-
Capital Outlay	497,443	219,861	44%	160,250	26,398	16%	160,250	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>51,164,258</b>	<b>44,427,074</b>	<b>87%</b>	<b>52,637,909</b>	<b>2,034,486</b>	<b>4%</b>	<b>52,637,909</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	2,231,439	2,231,439	100%	2,231,439	185,948	8%	2,231,439	100%	-
Transfers In- OHP Mental Health	1,392,815	348,192	25%	1,529,358	-	0%	1,529,358	100%	-
Transfers Out	(152,921)	(196,921)	129%	(481,000)	-	0%	(481,000)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,471,333</b>	<b>2,382,710</b>	<b>69%</b>	<b>3,279,797</b>	<b>185,948</b>	<b>6%</b>	<b>3,279,797</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	4,788,795	6,317,144	132%	3,989,589	10,424,856	261%	4,708,995	118%	719,406 <sup>B</sup>
Resources over Requirements	(5,710,729)	926,823	-	(4,550,326)	101,829	-	(4,923,658)	-	(373,332)
Net Transfers - In (Out)	3,471,333	2,382,710	-	3,279,797	185,948	-	3,279,797	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,549,399</b>	<b>\$ 9,626,677</b>	<b>378%</b>	<b>\$ 2,719,060</b>	<b>\$ 10,712,633</b>	<b>394%</b>	<b>\$ 3,065,134</b>	<b>113%</b>	<b>\$346,074</b>

<sup>A</sup> Projections less than budgeted primarily related to Aid & Assist funding compared to previous year (\$215K) and OHA contracting directly with provider for Crook and Jefferson counties for MCAT services rather than being a pass-thru entity (\$72K).

<sup>B</sup> Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	6,125,513	6,192,140	101%	5,306,750	-	0%	5,604,612	106%	297,862 A
Environmental Health Fees	1,238,499	1,323,280	107%	1,478,906	20,759	1%	1,478,906	100%	-
State - Medicaid/Medicare	807,530	1,159,738	144%	1,034,491	37,563	4%	1,034,491	100%	-
State Miscellaneous	874,346	517,960	59%	808,711	-	0%	808,711	100%	-
Patient Fees	96,300	135,326	141%	639,290	6,439	1%	639,290	100%	-
Other	289,152	1,144,437	396%	421,126	125	0%	421,126	100%	-
Vital Records	300,000	354,918	118%	315,000	11,398	4%	315,000	100%	-
Local Grants	856,892	988,106	115%	218,951	27,225	12%	224,417	102%	5,466
State Shared- Family Planning	125,000	134,688	108%	158,000	10,820	7%	158,000	100%	-
Federal Grants	144,060	108,134	75%	155,000	-	0%	155,000	100%	-
Revenue Not Assigned	-	-	-	60,000	-	0%	60,000	100%	-
OHP Fee for Service	18,260	30,209	165%	20,250	1,036	5%	30,000	148%	9,750
<b>TOTAL RESOURCES</b>	<b>10,875,552</b>	<b>12,088,936</b>	<b>111%</b>	<b>10,616,475</b>	<b>115,364</b>	<b>1%</b>	<b>10,929,553</b>	<b>103%</b>	<b>313,078</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,963,714	2,752,412	93%	3,067,555	-	0%	3,067,555	100%
Personnel Services	11,466,901	10,786,883	94%	11,525,301	637,276	6%	11,525,301	100%	-
Materials and Services	2,446,466	1,863,115	76%	2,181,863	119,251	5%	2,555,863	117%	(374,000) B
Capital Outlay	417,132	191,446	46%	132,500	5,888	4%	132,500	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>17,294,213</b>	<b>15,593,856</b>	<b>90%</b>	<b>16,907,219</b>	<b>762,415</b>	<b>5%</b>	<b>17,281,219</b>	<b>102%</b>	<b>(374,000)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	4,376,806	4,376,806	100%	4,548,701	379,054	8%	4,548,701	100%
Transfers In - TRT	418,417	418,417	100%	368,417	30,701	8%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	-	0%	319,965	100%	-
Transfers Out	(108,750)	(134,750)	124%	(501,500)	-	0%	(501,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>4,686,473</b>	<b>4,660,473</b>	<b>99%</b>	<b>4,735,583</b>	<b>409,755</b>	<b>9%</b>	<b>4,735,583</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,555,592	3,618,039	142%	3,762,383	5,043,458	134%	4,073,245	108%
Resources over Requirements	(6,418,661)	(3,504,920)	-	(6,290,744)	(647,051)	-	(6,351,666)	-	(60,922)
Net Transfers - In (Out)	4,686,473	4,660,473	-	4,735,583	409,755	-	4,735,583	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 823,404</b>	<b>\$ 4,773,593</b>	<b>580%</b>	<b>\$ 2,207,222</b>	<b>\$ 4,806,162</b>	<b>218%</b>	<b>\$ 2,457,162</b>	<b>111%</b>	<b>\$249,940</b>

- A** Projections over budget primarily related to carryforward of OHA COVID funds to be expended by June 2024.
- B** Expenditures above budget related to delayed renovations at the North County Campus (\$374K).
- C** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Community Development - Fund 295

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,469	101%	157,300	10,163	6%	157,300	100%	-
Code Compliance	1,171,592	915,867	78%	1,124,181	60,449	5%	895,181	80%	(229,000) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	273,404	7%	4,010,538	100%	19,150
Electrical	1,022,005	769,054	75%	902,175	63,714	7%	902,175	100%	-
Onsite Wastewater	1,017,678	718,263	71%	923,880	66,342	7%	924,120	100%	240
Current Planning	2,425,334	1,966,872	81%	2,304,562	124,049	5%	2,012,562	87%	(292,000) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	66,138	6%	869,354	82%	(188,000) A
<b>TOTAL RESOURCES</b>	<b>11,675,519</b>	<b>9,455,469</b>	<b>81%</b>	<b>10,460,840</b>	<b>664,259</b>	<b>6%</b>	<b>9,771,230</b>	<b>93%</b>	<b>(689,610)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,082,353	90%	3,241,288	240,470	7%	3,200,763	99%
Code Compliance	805,614	714,049	89%	743,931	40,830	5%	759,991	102%	(16,060) C
Building Safety	2,538,721	1,866,742	74%	2,088,542	100,339	5%	2,130,186	102%	(41,644) C
Electrical	641,837	538,383	84%	583,718	30,674	5%	596,026	102%	(12,308) C
Onsite Wastewater	753,369	754,829	100%	865,670	45,651	5%	885,902	102%	(20,232) C
Current Planning	2,062,044	1,613,571	78%	1,857,735	96,182	5%	1,744,453	94%	113,282 B
Long Range Planning	998,739	893,682	89%	888,677	47,892	5%	766,855	86%	121,822 B
<b>TOTAL REQUIREMENTS</b>	<b>11,233,304</b>	<b>9,463,610</b>	<b>84%</b>	<b>10,269,561</b>	<b>602,037</b>	<b>6%</b>	<b>10,084,176</b>	<b>98%</b>	<b>185,385</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-	-	510,105	-	0%	670,926	132%
Transfers in - General Fund	160,000	139,916	87%	100,000	-	0%	100,000	100%	- D
Transfers In - CDD Electrical Reserve	-	108,670	-	86,721	-	0%	29,661	34%	(57,060) E
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(8,959)	8%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	-	0%	(396,712)	323%	(273,960) F
<b>TOTAL TRANSFERS</b>	<b>(911,585)</b>	<b>(835,505)</b>	<b>92%</b>	<b>466,530</b>	<b>(8,959)</b>	<b>-2%</b>	<b>296,331</b>	<b>64%</b>	<b>(170,199)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,096,504	2,168,956	103%	1,317,921	1,480,333	112%	1,321,962	100%
Resources over Requirements	442,215	(8,141)	-	191,279	62,222	-	(312,946)	-	(504,225)
Net Transfers - In (Out)	(911,585)	(835,505)	-	466,530	(8,959)	-	296,331	-	(170,199)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,627,134</b>	<b>\$ 1,325,310</b>	<b>81%</b>	<b>\$ 1,975,730</b>	<b>\$ 1,533,596</b>	<b>78%</b>	<b>\$ 1,305,347</b>	<b>66%</b>	<b>(\$670,383)</b>

- A** YTD revenue collection is lower than anticipated due to reduced permitting volumes resulting in reduced building valuations
- B** Projections reflect unfilled positions and increased health benefits costs
- C** Projections reflect increased health benefits costs
- D** Quarterly transfer for hearings officer actual cost of service
- E** Transfer in from reserves anticipated to balance the division
- F** Transfer out projection increased due to reduced expenditures related to unfilled FTE
- G** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Road - Fund 325

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	19,483,147	20,563,619	106%	20,648,483	1,956,226	9%	20,648,483	100%	-
Federal - PILT Payment	2,200,000	2,239,616	102%	2,240,000	-	0%	2,240,000	100%	-
Other Inter-fund Services	1,311,901	1,232,001	94%	1,450,015	-	0%	1,450,015	100%	-
Cities-Bend/Red/Sis/La Pine	403,731	969,028	240%	763,171	-	0%	763,171	100%	-
Federal Reimbursements	-	7,641	-	689,703	-	0%	689,703	100%	-
Sale of Equip & Material	426,000	385,036	90%	614,500	40,020	7%	614,500	100%	-
Interest on Investments	54,172	105,203	194%	138,031	15,471	11%	138,031	100%	-
Miscellaneous	77,610	65,246	84%	73,808	2,619	4%	73,808	100%	-
Mineral Lease Royalties	50,000	17,422	35%	50,000	87,883	176%	87,883	176%	37,883 A
Assessment Payments (P&I)	-	5,175	-	6,000	225	4%	6,000	100%	-
Forest Receipts	882,502	-	0%	-	-	-	-	-	-
State Miscellaneous	-	20,000	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>24,889,063</b>	<b>25,609,987</b>	<b>103%</b>	<b>26,673,711</b>	<b>2,102,445</b>	<b>8%</b>	<b>26,711,594</b>	<b>100%</b>	<b>37,883</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,802,271	7,346,958	94%	8,406,468	451,110	5%	8,406,468	100%
Materials and Services	8,246,700	6,370,098	77%	8,600,033	717,438	8%	8,600,033	100%	-
Capital Outlay	140,025	103,264	74%	118,260	1,105	1%	118,260	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>16,188,996</b>	<b>13,820,320</b>	<b>85%</b>	<b>17,124,761</b>	<b>1,169,653</b>	<b>7%</b>	<b>17,124,761</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(12,330,136)	(12,330,136)	100%	(12,700,000)	-	0%	(12,700,000)	100%
<b>TOTAL TRANSFERS</b>	<b>(12,330,136)</b>	<b>(12,330,136)</b>	<b>100%</b>	<b>(12,700,000)</b>	<b>-</b>	<b>0%</b>	<b>(12,700,000)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,892,967	7,806,356	132%	5,521,251	7,451,969	135%	7,451,969	135%
Resources over Requirements	8,700,067	11,789,666	-	9,548,950	932,792	-	9,586,833	-	37,883
Net Transfers - In (Out)	(12,330,136)	(12,330,136)	-	(12,700,000)	-	-	(12,700,000)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,262,898</b>	<b>\$ 7,265,887</b>	<b>321%</b>	<b>\$ 2,370,201</b>	<b>\$ 8,384,761</b>	<b>354%</b>	<b>\$ 4,338,803</b>	<b>183%</b>	<b>\$1,968,602</b>

**A** Actual payment higher than budget

**B** Final Beginning Fund Balance will be determined after the final close of FY23





# Budget to Actuals Report

## Adult P&P - Fund 355

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,734,453	4,734,453	100%	4,116,464	1,183,613	29%	4,116,464	100%	-
CJC Justice Reinvestment	892,038	943,172	106%	943,172	-	0%	943,172	100%	-
DOC Measure 57	244,606	271,606	111%	256,815	-	0%	256,815	100%	-
Interest on Investments	18,151	63,625	351%	75,230	7,106	9%	75,230	100%	-
Interfund- Sheriff	50,000	50,000	100%	50,000	4,167	8%	50,000	100%	-
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	-	0%	50,000	100%	-
State Miscellaneous	123,453	179,530	145%	22,607	-	0%	22,607	100%	-
Oregon BOPPPS	20,318	-	0%	20,318	-	0%	20,318	100%	-
Electronic Monitoring Fee	500	889	178%	500	258	52%	500	100%	-
Miscellaneous	500	2,099	420%	500	-	0%	500	100%	-
<b>TOTAL RESOURCES</b>	<b>6,134,018</b>	<b>6,295,372</b>	<b>103%</b>	<b>5,535,606</b>	<b>1,195,143</b>	<b>22%</b>	<b>5,535,606</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,683,822	5,028,731	88%	5,907,511	329,975	6%	5,907,511	100%
Materials and Services	1,883,614	1,739,379	92%	1,618,521	101,936	6%	1,618,521	100%	-
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>7,575,910</b>	<b>6,776,585</b>	<b>89%</b>	<b>7,526,032</b>	<b>431,911</b>	<b>6%</b>	<b>7,526,032</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	536,369	100%	536,369	44,697	8%	536,369	100%
Transfers Out	(199,560)	(199,560)	100%	-	-	-	-	-	-
Transfer to Vehicle Maint	(69,277)	(69,277)	100%	(75,419)	(6,284)	8%	(75,419)	100%	-
<b>TOTAL TRANSFERS</b>	<b>267,532</b>	<b>267,532</b>	<b>100%</b>	<b>460,950</b>	<b>38,413</b>	<b>8%</b>	<b>460,950</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,100,000	3,238,905	104%	3,000,000	3,121,012	104%	3,121,012	104%
Resources over Requirements	(1,441,892)	(481,214)	-	(1,990,426)	763,232	-	(1,990,426)	-	0
Net Transfers - In (Out)	267,532	267,532	-	460,950	38,413	-	460,950	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,925,640</b>	<b>\$ 3,025,223</b>	<b>157%</b>	<b>\$ 1,470,524</b>	<b>\$ 3,922,657</b>	<b>267%</b>	<b>\$ 1,591,536</b>	<b>108%</b>	<b>\$121,012</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Road CIP - Fund 465

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,818,500	127,458	7%	1,704,116	-	0%	1,704,116	100%	-
Interest on Investments	124,563	337,583	271%	475,310	46,323	10%	475,310	100%	-
Miscellaneous	-	317,508		-	12,916		12,916		12,916
<b>TOTAL RESOURCES</b>	<b>1,943,063</b>	<b>782,549</b>	<b>40%</b>	<b>2,179,426</b>	<b>59,239</b>	<b>3%</b>	<b>2,192,342</b>	<b>101%</b>	<b>12,916</b>

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	127,640	127,640	100%	132,770	11,064	8%	132,770	100%	-
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	-	0%	23,640,057	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>28,387,166</b>	<b>16,897,136</b>	<b>60%</b>	<b>23,772,827</b>	<b>11,064</b>	<b>0%</b>	<b>23,772,827</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	14,230,313	12,238,662	86%	12,500,000	-	0%	12,500,000	100%	-
<b>TOTAL TRANSFERS</b>	<b>14,230,313</b>	<b>12,238,662</b>	<b>86%</b>	<b>12,500,000</b>	<b>-</b>	<b>0%</b>	<b>12,500,000</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	24,548,274	27,223,832	111%	19,012,380	23,347,907	123%	23,347,907	123%	4,335,527
Resources over Requirements	(26,444,103)	(16,114,587)		(21,593,401)	48,174		(21,580,485)		12,916
Net Transfers - In (Out)	14,230,313	12,238,662		12,500,000	-		12,500,000		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,334,484</b>	<b>\$ 23,347,907</b>	<b>189%</b>	<b>\$ 9,918,979</b>	<b>\$ 23,396,081</b>	<b>236%</b>	<b>\$ 14,267,422</b>	<b>144%</b>	<b>\$ 4,348,443</b>

**A** Actual payment higher than budget

**B** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

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

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.33%**  
Year Completed

	Fiscal Year 2023			Fiscal Year 2024					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 7,319,310	\$ 2,200,000		\$ 5,119,310	\$ -	0%	\$ 5,119,310	100%	\$ -
Hunnel Rd: Loco Rd to Tumalo Rd	4,265,216	2,562,129	60%	1,569,800	-	0%	1,569,800	100%	-
Gribbling Rd Bridge	818,500	141,509	17%	704,116	-	0%	704,116	100%	-
Smith Rock Way Bridge Replace	985,000	122,938	12%	1,417,429	-	0%	1,417,429	100%	-
Deschutes Mkt Rd/Hamehook Round	1,663,000	750,822	45%	250,000	-	0%	250,000	100%	-
Powell Butte Hwy/Butler Market RB	785,000	250,902	32%	2,642,402	-	0%	2,642,402	100%	-
Wilcox Ave Bridge #2171-03 Replacement	160,000	-	0%	160,000	-	0%	160,000	100%	-
Hamehook Rd Bridge #16181 Rehabilitation	96,500	227	0%	595,000	-	0%	595,000	100%	-
NW Lower Bridge Way: 43rd St to Holmes Rd	100,000	10,825	11%	1,290,000	-	0%	1,290,000	100%	-
Northwest Way: NW Coyner Ave to NW Altmeter Wy	815,000	-	0%	556,000	-	0%	556,000	100%	-
Terrebonne Wastewater System Phase 1	1,000,000	-	0%	1,000,000	-	0%	1,000,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	100,000	-	0%	300,000	-	0%	300,000	100%	-
Local Road Pavement Preservation	200,000	-	0%	200,000	-	0%	200,000	100%	-
US20: Locust St	-	-	-	1,000,000	-	0%	1,000,000	100%	-
Paving Butler Market - Hamehook to Powell Butte	-	866	-	320,000	-	0%	320,000	100%	-
Old Bend Rdm Hwy - US 20 to Tumalo	-	-	-	1,210,000	-	0%	1,210,000	100%	-
Paving Of Horse Butte Rd	-	-	-	460,000	-	0%	460,000	100%	-
Paving Of Obr Hwy: Tumalo To Helmho	-	-	-	3,000,000	-	0%	3,000,000	100%	-
Paving Of Spring River Rd: S Centur	-	-	-	510,000	-	0%	510,000	100%	-
Slurry Seal 2024	-	-	-	300,000	-	0%	300,000	100%	-
La Pine Uic Stormwater Improvements	-	-	-	240,000	-	0%	240,000	100%	-
S Century Dr / Spring River Rd Roun	-	-	-	177,000	-	0%	177,000	100%	-
S Century Dr / Huntington Rd Rounda	-	-	-	169,000	-	0%	169,000	100%	-
Local Access Road Bridges	150,000	-	-	150,000	-	0%	150,000	100%	-
FY 23 Guardrail Improvements	-	-	-	150,000	-	0%	150,000	100%	-
Signage Improvements	-	97,156	-	150,000	-	0%	150,000	100%	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 28,259,526</b>	<b>\$ 16,491,988</b>	<b>58%</b>	<b>\$ 23,640,057</b>	<b>-</b>	<b>0%</b>	<b>\$ 23,640,057</b>	<b>100%</b>	<b>-</b>



# Budget to Actuals Report

## Solid Waste - Fund 610

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection		\$ Variance
	Budget	Actuals	%	Budget	Actuals	%	%		
Franchise Disposal Fees	7,210,000	7,006,324	97%	8,000,000	624,690	8%	8,000,000	100%	-A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	320,378	9%	3,450,000	100%	-A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	650,995	20%	3,310,000	100%	-A
Franchise 3% Fees	305,000	363,105	119%	565,000	24,241	4%	565,000	100%	-B
Yard Debris	290,000	305,516	105%	400,000	53,432	13%	400,000	100%	-
Miscellaneous	70,000	140,837	201%	173,000	34,781	20%	173,000	100%	-
Interest on Investments	30,498	43,342	142%	60,410	7,253	12%	60,410	100%	-
Special Waste	15,000	62,756	418%	30,000	4,162	14%	30,000	100%	-
Recyclables	12,000	7,060	59%	7,000	567	8%	7,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
<b>TOTAL RESOURCES</b>	<b>14,503,499</b>	<b>13,899,874</b>	<b>96%</b>	<b>15,995,411</b>	<b>1,720,499</b>	<b>11%</b>	<b>15,995,411</b>	<b>100%</b>	-

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection		\$ Variance
	Budget	Actuals	%	Budget	Actuals	%	%		
Personnel Services	3,277,684	3,139,678	96%	4,108,983	192,134	5%	4,108,983	100%	-
Materials and Services	6,473,358	5,716,780	88%	7,683,911	130,584	2%	7,683,911	100%	-
Capital Outlay	264,000	181,603	69%	260,000	40,000	15%	260,000	100%	-
Debt Service	1,739,630	1,731,017	100%	2,302,340	-	0%	2,302,340	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>11,754,672</b>	<b>10,769,078</b>	<b>92%</b>	<b>14,355,234</b>	<b>362,719</b>	<b>3%</b>	<b>14,355,234</b>	<b>100%</b>	-

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection		\$ Variance
	Budget	Actuals	%	Budget	Actuals	%	%		
SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,163)	0%	(2,613,962)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(5,299,665)</b>	<b>(3,453,962)</b>	<b>65%</b>	<b>(2,613,962)</b>	<b>(1,163)</b>	<b>0%</b>	<b>(2,613,962)</b>	<b>100%</b>	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection		\$ Variance
	Budget	Actuals	%	Budget	Actuals	%	%		
Beginning Fund Balance	3,107,198	3,066,662	99%	2,416,385	2,859,215	118%	2,859,215	118%	442,830-C
Resources over Requirements	2,748,827	3,130,796		1,640,177	1,357,781		1,640,177		0
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(2,613,962)	(1,163)		(2,613,962)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 556,359</b>	<b>\$ 2,743,496</b>	<b>493%</b>	<b>\$ 1,442,600</b>	<b>\$ 4,215,832</b>	<b>292%</b>	<b>\$ 1,885,430</b>	<b>131%</b>	<b>\$ 442,830</b>

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected; disposal tons are typically higher in the summer with reductions in winter. July Commercial revenue includes payment for the prior Hwy 97 bypass disposal charges.
- B** Annual fees due April 15, 2024; received monthly installment from Republic
- C** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Fair & Expo - Fund 615

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	745,759	948,145	127%	1,050,000	84,554	8%	1,050,000	100%	-
Food & Beverage	745,000	1,048,507	141%	991,000	98,765	10%	991,000	100%	-
Rights & Signage	105,000	97,159	93%	105,000	44,316	42%	105,000	100%	-
Horse Stall Rental	49,000	78,825	161%	100,000	-	0%	100,000	100%	-
Storage	65,000	45,551	70%	50,000	-	0%	50,000	100%	-
Camping Fee	20,000	23,500	118%	22,500	809	4%	22,500	100%	-
Interest on Investments	5,221	15,485	297%	22,000	1,644	7%	22,000	100%	-
Miscellaneous	3,554	3,536	99%	3,000	1,517	51%	3,000	100%	-
<b>TOTAL RESOURCES</b>	<b>1,738,534</b>	<b>2,260,708</b>	<b>130%</b>	<b>2,343,500</b>	<b>231,605</b>	<b>10%</b>	<b>2,343,500</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Expenditures	-	-	-	1,000	-	0%	1,000	100%
Personnel Services	1,256,902	1,313,682	105%	1,748,441	93,456	5%	1,748,441	100%	-
Personnel Services - F&B	170,247	85,623	50%	148,510	2,573	2%	148,510	100%	-
Materials and Services	965,684	1,190,373	123%	1,221,986	59,488	5%	1,221,986	100%	-
Materials and Services - F&B	603,950	645,886	107%	514,200	40,654	8%	514,200	100%	-
Debt Service	101,270	101,267	100%	100,190	-	0%	100,190	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>3,098,054</b>	<b>3,336,832</b>	<b>108%</b>	<b>3,734,327</b>	<b>196,171</b>	<b>5%</b>	<b>3,734,327</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	84,084	8%	1,009,023	100%
Transfers In - Park Fund	30,000	30,000	100%	30,000	2,500	8%	30,000	100%	-
Transfers Out	(427,215)	(427,214)	100%	(163,342)	(13,611)	8%	(163,342)	100%	-
<b>TOTAL TRANSFERS</b>	<b>704,127</b>	<b>621,828</b>	<b>88%</b>	<b>875,681</b>	<b>72,973</b>	<b>8%</b>	<b>875,681</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	971,352	995,519	102%	754,000	664,383	88%	754,000	100%
Resources over Requirements	(1,359,520)	(1,076,124)	-	(1,390,827)	35,433	-	(1,390,827)	-	0
Net Transfers - In (Out)	704,127	621,828	-	875,681	72,973	-	875,681	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 315,960</b>	<b>\$ 541,223</b>	<b>171%</b>	<b>\$ 238,854</b>	<b>\$ 772,789</b>	<b>324%</b>	<b>\$ 238,854</b>	<b>100%</b>	<b>\$0</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Annual County Fair - Fund 616

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	625,000	815,458	130%	790,000	13,800	2%	790,000	100%	-
Gate Receipts	710,000	782,364	110%	775,000	45,226	6%	775,000	100%	-
Carnival	385,000	433,682	113%	430,000	27,337	6%	430,000	100%	-
Commercial Exhibitors	80,000	117,100	146%	118,200	107,576	91%	118,200	100%	-
Fair Sponsorship	61,000	99,655	163%	92,500	34,607	37%	92,500	100%	-
State Grant	53,167	53,167	100%	53,167	-	0%	53,167	100%	-
Rodeo Sponsorship	24,000	22,430	93%	30,000	40,351	135%	42,000	140%	12,000
R/V Camping/Horse Stall Rental	20,000	17,520	88%	17,250	28,143	163%	30,000	174%	12,750
Interest on Investments	2,713	13,169	485%	13,500	779	6%	13,500	100%	-
Merchandise Sales	3,500	3,245	93%	2,500	-	0%	2,500	100%	-
Livestock Entry Fees	5,000	1,925	39%	2,000	1,256	63%	2,000	100%	-
Revenue Not Assigned	-	75		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>1,969,380</b>	<b>2,359,790</b>	<b>120%</b>	<b>2,324,117</b>	<b>299,074</b>	<b>13%</b>	<b>2,348,867</b>	<b>101%</b>	<b>24,750</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	169,445	185,165	109%	276,531	11,194	4%	276,531	100%
Materials and Services	1,802,585	1,882,235	104%	2,306,325	691,434	30%	2,306,325	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>1,972,030</b>	<b>2,067,400</b>	<b>105%</b>	<b>2,582,856</b>	<b>702,629</b>	<b>27%</b>	<b>2,582,856</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	6,250	8%	75,000	100%
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(9,125)	8%	(109,503)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(156,706)</b>	<b>(156,706)</b>	<b>100%</b>	<b>(34,503)</b>	<b>(2,875)</b>	<b>8%</b>	<b>(34,503)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	384,715	385,854	100%	539,152	526,310	98%	539,152	100%
Resources over Requirements	(2,650)	292,390		(258,739)	(403,555)		(233,989)		24,750
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(2,875)		(34,503)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 225,358</b>	<b>\$ 521,538</b>	<b>231%</b>	<b>\$ 245,910</b>	<b>\$ 119,880</b>	<b>49%</b>	<b>\$ 270,660</b>	<b>110%</b>	<b>\$24,750</b>

<sup>B</sup> Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Annual County Fair - Fund 616

CY23 YTD July 31, 2023 (unaudited)

	Fair 2022	Fair 2023 Actuals to Date	2023 Projection
<b>RESOURCES</b>			
Gate Receipts	\$ 782,364	\$ 45,226	\$ 1,033,227
Carnival	433,682	27,337	245,809
Commercial Exhibitors	436,292	121,376	428,551
Livestock Entry Fees	1,925	1,256	1,898
R/V Camping/Horse Stall Rental	17,392	28,224	30,606
Merchandise Sales	3,245	-	230
Concessions and Catering	497,366	-	512,000
Fair Sponsorship	126,300	64,703	129,528
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,298,566</b>	<b>\$ 288,121</b>	<b>\$ 2,381,848</b>
<b>OTHER RESOURCES</b>			
State Grant	53,167	-	-
Interest	5,794	7,915	12,915
Miscellaneous	-	75	75
<b>TOTAL RESOURCES</b>	<b>\$ 2,357,526</b>	<b>\$ 296,110</b>	<b>\$ 2,394,837</b>
<b>REQUIREMENTS</b>			
Personnel	102,763	97,750	164,646
Materials & Services	1,722,703	803,268	2,090,744
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,825,466</b>	<b>\$ 901,017</b>	<b>\$ 2,255,390</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	68,750	43,750	75,000
Transfer Out - F&E Reserve	(96,540)	(124,973)	(170,598)
Transfer Out - Fair & Expo	-	-	-
<b>TOTAL TRANSFERS</b>	<b>\$ (27,790)</b>	<b>\$ (81,223)</b>	<b>\$ (95,598)</b>
<b>Net Fair</b>	<b>\$ 504,270</b>	<b>\$ (686,130)</b>	<b>\$ 43,850</b>
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ 448,151</b>	<b>\$ 952,421</b>	<b>\$ 952,421</b>
<b>Ending Balance</b>	<b>\$ 952,421</b>	<b>\$ 266,291</b>	<b>\$ 996,271</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,414	39,492	533%	64,800	5,685	9%	64,800	100%	-
Local Government Payments	-	277,777		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>7,414</b>	<b>317,269</b>	<b>999%</b>	<b>64,800</b>	<b>5,685</b>	<b>9%</b>	<b>64,800</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	495,000	100,309	20%	343,555	22,700	7%	343,555	100%
Capital Outlay	375,000	360,797	96%	746,445	-	0%	746,445	100%	- <b>A</b>
<b>TOTAL REQUIREMENTS</b>	<b>870,000</b>	<b>461,107</b>	<b>53%</b>	<b>1,090,000</b>	<b>22,700</b>	<b>2%</b>	<b>1,090,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	501,683	466,413	93%	462,119	38,509	8%	462,119	100%
Transfers In - Fair & Expo	416,437	416,437	100%	152,565	12,713	8%	152,565	100%	-
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	9,125	8%	109,503	100%	-
Transfers In - Fund 165	-	-		100,000	100,000	100%	100,000	100%	-
<b>TOTAL TRANSFERS</b>	<b>1,149,827</b>	<b>1,114,557</b>	<b>97%</b>	<b>824,187</b>	<b>160,347</b>	<b>19%</b>	<b>824,187</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,299,942	1,809,440	139%	2,592,838	2,737,630	106%	2,592,838	100%
Resources over Requirements	(862,586)	(143,838)		(1,025,200)	(17,015)		(1,025,200)		0
Net Transfers - In (Out)	1,149,827	1,114,557		824,187	160,347		824,187		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,587,183</b>	<b>\$ 2,780,159</b>	<b>175%</b>	<b>\$ 2,391,825</b>	<b>\$ 2,880,961</b>	<b>120%</b>	<b>\$ 2,391,825</b>	<b>100%</b>	<b>\$0</b>

- A** Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction
- B** Final Beginning Fund Balance will be determined after the final close of FY23





# Budget to Actuals Report

## RV Park - Fund 618

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	605,000	548,219	91%	500,000	35,487	7%	500,000	100%	-
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	-	0%	12,500	100%	-
Cancellation Fees	14,000	8,636	62%	7,000	197	3%	7,000	100%	-
Washer / Dryer	4,200	5,560	132%	5,000	905	18%	5,000	100%	-
Miscellaneous	3,750	2,907	78%	2,500	-	0%	2,500	100%	-
Interest on Investments	552	2,764	501%	2,300	379	16%	2,300	100%	-
Vending Machines	1,750	1,492	85%	1,500	414	28%	1,500	100%	-
<b>TOTAL RESOURCES</b>	<b>642,252</b>	<b>579,826</b>	<b>90%</b>	<b>530,800</b>	<b>37,382</b>	<b>7%</b>	<b>530,800</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	6,457	7%	91,328	100%
Materials and Services	259,755	192,600	74%	303,173	10,826	4%	303,173	100%	-
Debt Service	223,273	223,272	100%	222,630	-	0%	222,630	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>594,181</b>	<b>498,137</b>	<b>84%</b>	<b>617,131</b>	<b>17,283</b>	<b>3%</b>	<b>617,131</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	-	0%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	1,666	8%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,750)	100%	(51,564)	(4,297)	8%	(51,564)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(81,566)</b>	<b>(81,750)</b>	<b>100%</b>	<b>128,436</b>	<b>(2,631)</b>	<b>-2%</b>	<b>128,436</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	116,415	166,536	143%	93,115	169,421	182%	169,421	182%
Resources over Requirements	48,071	81,689		(86,331)	20,099		(86,331)		0
Net Transfers - In (Out)	(81,566)	(81,750)		128,436	(2,631)		128,436		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 82,920</b>	<b>\$ 166,476</b>	<b>201%</b>	<b>\$ 135,220</b>	<b>\$ 186,889</b>	<b>138%</b>	<b>\$ 211,526</b>	<b>156%</b>	<b>\$76,306</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	6,298	21,589	343%	34,300	2,928	9%	34,300	100%	-
<b>TOTAL RESOURCES</b>	<b>6,298</b>	<b>21,589</b>	<b>343%</b>	<b>34,300</b>	<b>2,928</b>	<b>9%</b>	<b>34,300</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	-	-	-	100,000	-	0%	100,000	100%
Capital Outlay	100,000	5,532	6%	74,000	-	0%	74,000	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>100,000</b>	<b>5,532</b>	<b>6%</b>	<b>174,000</b>	<b>-</b>	<b>0%</b>	<b>174,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	261,750	261,750	100%	51,564	4,297	8%	51,564	100%
<b>TOTAL TRANSFERS</b>	<b>261,750</b>	<b>261,750</b>	<b>100%</b>	<b>51,564</b>	<b>4,297</b>	<b>8%</b>	<b>51,564</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,172,718	1,191,937	102%	1,372,453	1,469,557	107%	1,372,453	100%
Resources over Requirements	(93,702)	16,056	-	(139,700)	2,928	-	(139,700)	-	0
Net Transfers - In (Out)	261,750	261,750	-	51,564	4,297	-	51,564	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,340,766</b>	<b>\$ 1,469,743</b>	<b>110%</b>	<b>\$ 1,284,317</b>	<b>\$ 1,476,782</b>	<b>115%</b>	<b>\$ 1,284,317</b>	<b>100%</b>	<b>\$0</b>

- <sup>A</sup> Capital Outlay appropriations are a placeholder
- <sup>B</sup> Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Risk Management - Fund 670

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,234,761	1,226,486	99%	1,111,585	96,436	9%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	77,986	8%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	96,047	22%	439,989	100%	A
Property Damage	419,566	419,566	100%	418,028	34,836	8%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	18,893	8%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	18,324	9%	200,000	100%	-
Claims Reimbursement	25,000	6,476	26%	20,000	-	0%	20,000	100%	-
Skid Car Training	10,000	8,899	89%	10,000	1,160	12%	10,000	100%	-
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	220	11%	2,000	100%	-
Miscellaneous	180	-	0%	200	-	0%	200	100%	-
<b>TOTAL RESOURCES</b>	<b>3,311,477</b>	<b>3,297,596</b>	<b>100%</b>	<b>3,364,344</b>	<b>343,901</b>	<b>10%</b>	<b>3,364,344</b>	<b>100%</b>	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,580,000	1,493,702	95%	1,880,000	87,360	5%	1,880,000	100%
General Liability	3,000,000	508,296	17%	1,200,000	322,221	27%	1,200,000	100%	-
Insurance Administration	607,558	602,653	99%	714,197	188,660	26%	714,197	100%	-
Vehicle	200,000	194,089	97%	400,000	-	0%	400,000	100%	-
Property Damage	300,248	99,913	33%	300,250	308,293	103%	400,000	133%	(99,750)
Unemployment	200,000	25,047	13%	250,000	-	0%	250,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>5,887,806</b>	<b>2,923,701</b>	<b>50%</b>	<b>4,744,447</b>	<b>906,533</b>	<b>19%</b>	<b>4,844,197</b>	<b>102%</b>	<b>(99,750)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(291)	8%	(3,500)	100%
<b>TOTAL TRANSFERS</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>100%</b>	<b>(3,500)</b>	<b>(291)</b>	<b>8%</b>	<b>(3,500)</b>	<b>100%</b>	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	7,687,180	8,944,938	116%	8,000,000	9,326,678	117%	9,326,678	117%
Resources over Requirements	(2,576,329)	373,895		(1,380,103)	(562,632)		(1,479,853)		(99,750)
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(291)		(3,500)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,107,351</b>	<b>\$ 9,315,333</b>	<b>182%</b>	<b>\$ 6,616,397</b>	<b>\$ 8,763,755</b>	<b>132%</b>	<b>\$ 7,843,325</b>	<b>119%</b>	<b>\$1,226,928</b>

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

**B** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Health Benefits - Fund 675

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Fiscal Year 2024		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Internal Premium Charges	19,908,221	20,496,601	103%	25,899,034	1,489,651	6%	25,899,034	100%	-
COIC Premiums	1,547,778	1,797,727	116%	1,963,363	-	0%	1,963,363	100%	-
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	99,446	8%	1,247,416	100%	-
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	47,080	5%	1,019,288	100%	-
Prescription Rebates	175,000	528,990	302%	280,000	-	0%	280,000	100%	A
Claims Reimbursement & Other	55,000	109,282	199%	124,944	-	0%	124,944	100%	-
Interest on Investments	95,686	176,071	184%	120,000	14,896	12%	120,000	100%	-
<b>TOTAL RESOURCES</b>	<b>23,658,700</b>	<b>25,338,703</b>	<b>107%</b>	<b>30,654,045</b>	<b>1,651,074</b>	<b>5%</b>	<b>30,654,045</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	26,597,563	24,647,760	93%	26,697,663	177,576	1%	26,697,663	100%
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	3,656	0%	4,287,997	100%	- B
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	3,219	0%	1,415,279	100%	- B
Wellness	179,549	161,200	90%	186,274	103	0%	186,274	100%	- B
<b>TOTAL REQUIREMENTS</b>	<b>31,769,217</b>	<b>29,822,172</b>	<b>94%</b>	<b>32,587,213</b>	<b>184,553</b>	<b>1%</b>	<b>32,587,213</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,925,656	11,304,191	95%	5,742,743	6,140,491	107%	5,742,743	100%
Resources over Requirements	(8,110,517)	(4,483,469)		(1,933,168)	1,466,521		(1,933,168)		0
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 3,815,139</b>	<b>\$ 6,820,722</b>	<b>179%</b>	<b>\$ 3,809,575</b>	<b>\$ 7,607,012</b>	<b>200%</b>	<b>\$ 3,809,575</b>	<b>100%</b>	<b>\$0</b>

- A** Budget estimate is based on claims which are difficult to predict
- B** Amounts are paid 1 month in arrears
- C** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## 911 - Fund 705 and 710

FY24 YTD July 31, 2023 (unaudited)

08/21/2023 Item #4.

**8.3%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,402,834	10,492,810	101%	10,932,000	-	0%	10,932,000	100%	A
Telephone User Tax	1,668,000	1,382,552	83%	1,827,530	-	0%	1,827,530	100%	B
Interest on Investments	67,515	237,842	352%	312,321	25,575	8%	312,321	100%	-
Police RMS User Fees	237,221	244,437	103%	244,435	-	0%	244,435	100%	C
Contract Payments	153,292	167,764	109%	167,765	4,000	2%	167,765	100%	-
User Fee	140,445	146,863	105%	148,820	2,200	1%	148,820	100%	-
Data Network Reimbursement	120,874	158,228	131%	145,852	367	0%	145,852	100%	-
State Reimbursement	810,000	622,177	77%	93,000	-	0%	93,000	100%	D
Property Taxes - Prior Yr	80,000	90,291	113%	90,000	15,085	17%	90,000	100%	-
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	187	0%	40,500	100%	-
Miscellaneous	25,000	40,191	161%	32,100	1,001	3%	32,100	100%	-
<b>TOTAL RESOURCES</b>	<b>13,744,678</b>	<b>13,621,258</b>	<b>99%</b>	<b>14,034,323</b>	<b>48,415</b>	<b>0%</b>	<b>14,034,323</b>	<b>100%</b>	-

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	8,606,196	7,891,350	92%	9,032,045	497,345	6%	9,032,045	100%	-
Materials and Services	4,088,201	3,214,159	79%	4,230,715	378,267	9%	4,230,715	100%	-
Capital Outlay	5,015,100	2,347,522	47%	1,851,000	238,029	13%	1,851,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>17,709,497</b>	<b>13,453,030</b>	<b>76%</b>	<b>15,113,760</b>	<b>1,113,641</b>	<b>7%</b>	<b>15,113,760</b>	<b>100%</b>	-

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	1,750,000	1,750,000	100%	1,950,000	-	0%	1,950,000	100%	-
Transfers Out	(1,809,900)	(1,809,900)	100%	(1,950,000)	-	0%	(1,950,000)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(59,900)</b>	<b>(59,900)</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	12,950,799	12,708,705	98%	13,202,343	13,030,181	99%	13,202,343	100%	0
Resources over Requirements	(3,964,819)	168,228	-	(1,079,437)	(1,065,226)	-	(1,079,437)	-	0
Net Transfers - In (Out)	(59,900)	(59,900)	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,926,080</b>	<b>\$ 12,817,032</b>	<b>144%</b>	<b>\$ 12,122,906</b>	<b>\$ 11,964,955</b>	<b>99%</b>	<b>\$ 12,122,906</b>	<b>100%</b>	<b>\$0</b>

- A** Current year taxes received primarily in November, February and May
- B** Telephone tax payments are received quarterly
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly
- E** Final Beginning Fund Balance will be determined after the final close of FY23