



## BOARD OF COMMISSIONERS

### BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM, MONDAY, JUNE 26, 2023

Allen Room - Deschutes Services Building - 1300 NW Wall St - 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 from a computer, copy and paste this link: [bit.ly/3h3oqdD](http://bit.ly/3h3oqdD).
- To join by phone, call 253-215-8782 and enter webinar ID # 899 4635 9970 followed by the passcode 013510.
- If joining by a browser, use the raise hand icon to indicate you would like to provide public comment, if and when allowed. If using a phone, press \*6 to indicate you would like to speak and \*9 to unmute yourself when you are called on.



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

## AGENDA ITEMS

1. **1:00 PM** Service Partner Update – Healthy Beginnings
2. **1:15 PM** Central Oregon Guardian Assistance Program
3. **1:35 PM** Workforce Housing Trust Fund Proposal Update
4. **1:50 PM** Veterans Village Expansion Proposal and Funding Request
5. **2:05 PM** Work Session: Remand of LBNW LLC Plan Amendment and Zone Change application 247-21-000881-PA, 882-ZC (247-23-000398-A)
6. **2:20 PM** Mule Deer Inventory Update – Status Report
7. **2:35 PM** Treasury Report for May 2023
8. **2:45 PM** Finance Report for May 2023
9. **3:05 PM** FY 2024 Video Lottery Allocations to Natural Resources

## 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.*

10. Executive Session under ORS 192.660 (2) (e) Real Property Negotiations

**ADJOURN**



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: June 26, 2023

SUBJECT: Service Partner Update – Healthy Beginnings

RECOMMENDED MOTION:

N/A

BACKGROUND AND POLICY IMPLICATIONS:

Each year, the Board of County Commissioners allocates video lottery funds to thirteen service partner organizations. Each service partner agrees to provide the services set forth in an annual work plan, drafted in partnership with the county. After submitting a quarterly work plan update to demonstrate their work plan service goals are on target, service partners receive their quarterly grant award. In Q3, Healthy Beginnings did not meet their quarterly work plan goals.

On May 31st, the Board advised staff to invite Healthy Beginnings to a future meeting. Healthy Beginnings will give a presentation on their current strategies, challenges, and work plan service goals.

BUDGET IMPACTS:

Planned expenditures are included in FY23 Video Lottery (Fund 165) budget.

ATTENDANCE:

- Stephanie Robinson, Administrative Analyst
Kathleen Cody, Healthy Beginnings Executive Director
Kristie Schmitt, Healthy Beginnings Board President
Jane Dunham, Healthy Beginnings Board Secretary



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** June 26, 2023

**SUBJECT:** Central Oregon Guardian Assistance Program (COGAP)

**BACKGROUND:**

Central Oregon is in dire need of pro bono and low-cost guardian services to assist with persons experiencing health-related crisis. Included in this population are veterans, elderly, indigent and the civil commitment population.

COGAP has been formed as a nonprofit organization to provide public guardian services in the region. COGAP plans to work with COCC to establish a program to train new guardians. St. Charles has granted COGAP \$100,000 to get the program started. COHC has available matching grant funds (with a cap of \$200,000). County staff including Behavioral Health and Legal are supportive of this program as it will allow for better outcomes for patients and will save significant staff time and resources.

**BUDGET IMPACTS:**

Unknown

**ATTENDANCE:**

- Megan Horner
- Molly Cogswell-Kelley
- Lisa Bertalan
- Behavioral Health
- Legal



BOARD OF  
COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** June 26, 2023

**SUBJECT:** Workforce Housing Trust Fund Proposal

**BACKGROUND AND POLICY IMPLICATIONS:**

In May, Cheri Helt and Morgan Greenwood updated the Board on a proposal to establish a Housing Trust Fund to provide 66 workforce homes per year. The homes would remain affordable to qualified employees for 30 years by deed restriction.

**BUDGET IMPACTS:**

To be determined.

**ATTENDANCE:**

Cheri Helt  
Morgan Greenwood

**Deschutes County Housing Trust Fund Policy Proposal**

Deschutes County Board of County Commissioners

May 15, 2023

**CURRENT HOUSING NEED:**

Deschutes Co needs **55,887 total homes by 2040\***

Deschutes Co needs **11,412 homes for 80 - 120% AMI in the next twenty years<sup>1</sup>**

- 2022 Deschutes Co: **80 - 120% AMI for a family of 4 = \$71,900 - \$107,880**
  - Food service and accommodation employee (average salary \$35,914)
  - Bend-LaPine SD employees (average salary: \$42,734)
  - St. Charles employee (average salary: \$50,500)
  - Bright Wood Corporation employee (average salary: \$45,557)
  - Minimum wage employee (approximately \$28,080)
- **Purchase price affordable to this income range = \$300,000 - \$450,000**
  - Home price based upon HUD affordability standard of no more than 30% of income to housing costs

**REQUEST:**

The establishment of a Housing Trust Fund to be funded by Deschutes County’s Oregon State Lottery dollars allocation - \$500,000 per year for two years.

- Provides a \$30K Developer Credit per “workforce home” (within the price range affordable for buyers within 80 -120% of AMI) upon closing of home.
  - o These homes are deed restricted for 30 years to ensure affordability for 80% - 120% AMI.
- This credit can be utilized by the builder at their discretion to offset high cost of market prohibitive conditions – land cost, infrastructure cost/system development charges, permit fees, etc.
- Can be utilized by any builder on a first come, first served basis, to incentivize free market development.
- At \$500,000/year, the Housing Trust Fund can fund 16 workforce homes per year. This investment of taxpayer dollars equates to 1 thousand dollars a year for 30 years of dedicated workforce housing.

---

\* <sup>1</sup> [RHNA Technical Report Final Revised \(oregon.gov\)](#) (page 59)

## HOMEOWNER APPLICATION ADMINISTRATION OUTLINE

- Applicant is required to currently be employed in Deschutes County (a copy of employers pay stub is required with application) in Deschutes County. Neither tenure of employment nor employer is a determining factor in order to limit the regulatory burden, and to keep from unintentionally preferencing certain sectors or specific employers.
- Qualifying Family Income is between 80 - 120%, adjusted annually for area median income as defined by HUD. Home sales price must be in alignment with income requirements. No additional income qualification is required, until the home is resold.
- Residents must complete application (see Attachment A “Model Application”), which are reviewed and approved annually by a committee established for the purpose.
- Affordability guaranteed by a 30-year deed restriction (see Attachment B “Model Deed Restriction”), which would be recorded by the builder closing.
- Qualifying home price cannot exceed more than 30% of a qualifying monthly income (Principle, Interest, Tax, and Insurance)
- Must be a primary residence (applicant must live in the home for the majority of the year)
- Applicant must be a U.S. citizen or have permanent resident alien status (required for applicant(s) only).
- When homeowners sell their home they can only sell the home for a maximum increase of 1% per year, capping out at 7% while continuing to meet the 80 -120% AMI deed restriction. This allows the home to remain affordable to the workforce for 30 years, and the homeowner to generate income for their next home purchase.
- NeighborImpact’s HomeSource Department will perform income verification and issue trust fund checks for \$400/application. Assuming that some applicants will fail to meet qualifications, the homeowner will pay the application fee, but successful applicants may receive a refund.
  - NeighborImpact’s fee covers not only the processing of applications, but one-on-one program overview meetings with interested applicants.
  - This fee amount is good for five years, and would need to be renegotiated after that point.
- NeighborImpact proposes two options for cash flow: either NeighborImpact can signal county to put the funds in escrow whenever a closing is ready OR NeighborImpact can hold the trust fund and issue checks as closings are certified.
- If required, NeighborImpact will send a 1099 to the developer receiving the developer credit.



DEVELOPER CREDIT ADMINISTRATION OUTLINE

- Any developer is eligible for this credit on an annual first come, first served basis, as the credits come available annually. This is to enhance free market opportunities, rather than establishing overly stringent requirements that give unintended preferences to some builders over others.
- Any home (Single Family or Middle Housing) that will meet standards for a Certificate of Occupancy in Deschutes County is eligible for the credit.
- At closing of each deed-restricted home that meets all eligible requirements, the developer will provide a copy of recorded deed to NeighborImpact and a \$30,000 credit will be issued to the builder/developer.

SUMMARY

The intention of the program is to support Deschutes County’s workforce by providing affordable homeownership opportunities, while also limiting the application and process burden on developers. If implemented at \$500,000/year, the Housing Trust Fund can provide a \$30,000 credit for at least 16 workforce homes across the county per year. This investment of taxpayer dollars equates to \$1,000 a year for 30 years of dedicated workforce housing.

A partnership with NeighborImpact will make the Housing Trust Fund successful. As the trusted fiscal agent for both public and non-profit entities, they have the experience and know-how to manage the income verification requirements and developer credit disbursement of a program of this scope.

When this program demonstrates success, the recommended next step is to approach the state legislature for a dedicated funding commitment. This is a first-in-the-state program in the fastest growing region in the state. We are confident that our development community has the ability to make the Housing Trust Fund work for our Deschutes County workforce, and that the state legislature will recognize this program as one well worth continued investment.



## 2023 Home Application

First Story, a 501c3 non-profit organization, is providing affordable homeownership opportunities in partnership with builders Hayden Homes and Simplicity Homes. Homes are constructed or rehabilitated by our building partners and then sold by First Story through a 30-year, zero-interest and zero-down loan. Homes range from 1,000-1,400 sq. ft with 3 bedrooms, 2 baths and a 2 car garage. Home locations are pre-selected. Homes are sold move-in ready. No upgrades or custom options are available.

To apply, review qualification guidelines below and refer to the application checklist for our requirements and documents needed. You must submit **all** documents listed on the checklist in addition to the completed application forms to our office. Your application will not be considered complete until all documentation is received.

### You May Qualify If...

- ✓ Your total gross - before taxes and deductions - Median Family Income (MFI) is at or below 80% of area median income (see attached chart for current requirements).
- ✓ You currently have no negative credit accounts or items in collections.
- ✓ You currently live or work in the County where the home is being built.
- ✓ You are a U.S. citizen or have permanent resident alien status (required for applicant(s) only).
- ✓ You are a first-time home buyer.

### Application Checklist

- First Story Application Forms.
- Recent credit report for applicant & co-applicant.  
Free credit report available at [www.annualcreditreport.com](http://www.annualcreditreport.com)
- Paystubs &/or income statements for last month for applicant & co-applicant.
- The previous year's tax forms or IRS transcripts and corresponding W2's for applicant & co-applicant.
- Photocopies of government issued photo identification for applicant and co-applicant.

Submit application and requested documentation in person or by mail to:

**FIRST STORY**  
**963 SW SIMPSON AVENUE, SUITE 110**  
**BEND, OR 97702**



**Disclosure.** This application is not a guarantee of an interview or selection for housing. First Story, acting as an entity within the capacity of a financial institution, will not share its applicants' personal information with nonaffiliated third parties; only First Story personnel and directors will review personal information. First Story will not disclose applicants' personal information to any nonaffiliated third party for use in telemarketing, direct mail marketing, or other marketing through electronic mail.

**ECOA.** The Equal Credit Opportunity Act prohibits creditors from discriminating against credit applicants on the basis of race, color, religion, national origin, sex, marital status, and age; because all or part of the applicant's income derives from any public assistance program; or because the applicant has in good faith exercised any right under the Consumer Credit Protection Act.



# Application

## First Story Homeownership Program

We are pledged to the letter and spirit of U.S. policy for the achievement of equal housing opportunity throughout the nation. We encourage and support an affirmative advertising and marketing program in which there are no barriers to obtaining housing because of race, color, religion, sex, handicap, familial status or national origin.

**Dear Applicant:** Please complete this application for the First Story homeownership program truthfully, completely and accurately. All information you include on this application will be maintained in accordance with our privacy policy.

### 1. APPLICANT INFORMATION

#### Applicant

Applicant's name \_\_\_\_\_ Social Security number \_\_\_\_\_

Age \_\_\_\_\_ Date of birth \_\_\_\_\_ Pronouns:  She/Her  He/Him  They/Them

Cell phone (\_\_\_\_) \_\_\_\_\_ Work phone (\_\_\_\_) \_\_\_\_\_

Email \_\_\_\_\_

Present Address \_\_\_\_\_  Own  Rent

Married  Separated  Unmarried (single, divorced, widowed, domestic partnership, etc.)

#### Co-Applicant

Applicant's name \_\_\_\_\_ Social Security number \_\_\_\_\_

Age \_\_\_\_\_ Date of birth \_\_\_\_\_ Pronouns:  She/Her  He/Him  They/Them

Cell phone (\_\_\_\_) \_\_\_\_\_ Work phone (\_\_\_\_) \_\_\_\_\_

Email \_\_\_\_\_

Dependents and others who will live with you:		Name	Age
Name	Age	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**2. EMPLOYMENT INFORMATION**

Applicant		Co-Applicant	
Name and address of PRIMARY employer:	Start date (mm/dd/yyyy):	Name and address of PRIMARY employer:	Start date (mm/dd/yyyy):
	Annual (gross) wages: \$		Annual (gross) wages: \$
Name and address of SECONDARY employer:	Start date (mm/dd/yyyy):	Name and address of SECONDARY employer:	Start date (mm/dd/yyyy):
	Annual (gross) wages: \$		Annual (gross) wages: \$

In this space describe any special circumstances regarding your employment:

**3. MONTHLY INCOME**

Income source	Applicant	Co-Applicant	Total	Notes
Salary/wages (gross)	\$	\$	\$	
Alimony	\$	\$	\$	
Child support	\$	\$	\$	
Social Security	\$	\$	\$	
SSI (Supplemental SS Income)	\$	\$	\$	
Disability	\$	\$	\$	
Housing voucher	\$	\$	\$	
Unemployment benefits	\$	\$	\$	
VA compensation	\$	\$	\$	
Retirement (e.g., pension)	\$	\$	\$	
Military entitlements	\$	\$	\$	
Other:	\$	\$	\$	
Other:	\$	\$	\$	
<b>Total</b>	\$	\$	\$	

4. DEBT AND EXPENSES					
Account	Applicant			Co-Applicant	
	Monthly payment	Unpaid balance		Monthly payment	Unpaid balance
Auto loan	\$	\$		\$	\$
Lease (e.g., furniture, appliances — includes rent-to-own)	\$	\$		\$	\$
Alimony	\$	\$		\$	\$
Child support	\$	\$		\$	\$
Credit Cards (list below):					
	\$	\$		\$	\$
	\$	\$		\$	\$
	\$	\$		\$	\$
	\$	\$		\$	\$
Student loan debt	\$	\$		\$	\$
Medical debt	\$	\$		\$	\$
Other	\$	\$		\$	\$
Other	\$	\$		\$	\$
<b>Total</b>	<b>\$</b>	<b>\$</b>		<b>\$</b>	<b>\$</b>

**MONTHLY EXPENSES**

Account	Applicant & Co-Applicant	First Story Office Use Only
Rent	\$	
Utilities (electricity, water, gas)	\$	
Insurance (rental, car, health, etc.)	\$	
Child care	\$	
Internet service	\$	
Cell phone	\$	
Transportation (gas, bus pass, vehicle upkeep)	\$	
Food & essential supplies	\$	
Entertainment (dining out, activities)	\$	
Other	\$	
<b>Total</b>	<b>\$</b>	

**5. DECLARATIONS**

Please check the box beside the word that best answers the following questions for you and the co-applicant.	Applicant	Co-Applicant
a. Are there any outstanding judgments because of a court decision against you?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
b. Have you declared bankruptcy within the past seven years? If YES, identify the type(s) of bankruptcy: <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
c. Have you had any property foreclosed upon in the past seven years?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
d. Are you party to a lawsuit in which you potentially have any personal financial liability?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
e. Have you conveyed title to any property in lieu of foreclosure or completed a pre-foreclosure sale or short sale (where the lender agreed to accept less than the outstanding mortgage balance due) within the past seven years?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
f. Are you currently delinquent or in default on any federal debt or any other loan, mortgage financial obligation or loan guarantee?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
g. Are you a co-signer or guarantor on any debt of loan that is not disclosed on this application?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
h. Are you a U.S. citizen or permanent resident?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

**6. AUTHORIZATION, AGREEMENT AND RELEASE**

I understand that by filing this application, I am authorizing First Story to evaluate my actual need for First Story’s homeownership program, my ability to repay an affordable loan and other expenses of homeownership, and my willingness to be a partner according to First Story policy.

I understand that the evaluation will include personal visits, a credit check and employment verification (if applicable). I have answered all the questions on this application truthfully and accurately, and if any of the information provided changes after I submit this application, I will supplement this application, as applicable. I understand that if I have not answered the questions truthfully, accurately or completely, or fail to supplement this application as necessary to maintain its accuracy and completeness, my application may be denied, and that even if I have already been selected to receive a First Story home, I may be disqualified from the program and forfeit any rights or claims to a First Story home.

If this application is created as (or converted into) an “electronic application,” I consent to the use of “electronic records” and “electronic signatures” as the terms are defined in and governed by applicable federal and/or state electronic transaction laws. I intend to sign and have signed this application either using my: (a) electronic signature or (b) a written signature and agree that if a paper version of this application is converted into an electronic application, the application will be an electronic record, and the representation of my written signature on this application will be my binding electronic signature.

I also understand that First Story may screen applicants. By completing this application, I am submitting myself to such an inquiry. I further understand that by completing this application, I am submitting myself to a criminal background check.

<b>Applicant signature</b>	<b>Date</b>	<b>Co-Applicant signature</b>	<b>Date</b>
X _____	_____	X _____	_____

**7. DEMOGRAPHIC INFORMATION**

**PLEASE READ THIS STATEMENT BEFORE COMPLETING THE BOX BELOW:**

The purpose of collecting this information is to help ensure that all applicants are being treated fairly, that the housing needs of communities and neighborhoods are being fulfilled, and to otherwise evaluate our programs and report to our funders. For residential mortgage lending, Federal law requires that we ask applicants for their demographic information (ethnicity, gender and race) in order to monitor our compliance with equal credit opportunity, fair housing and home mortgage disclosure laws. You are not required to provide this information. This information will not be used to determine your eligibility for our program.

The law provides that we may not discriminate on the basis of this information or on whether you choose to provide it. However, if you choose not to provide the information and you have made this application in person, federal regulations require us to note your ethnicity, gender and race on the basis of visual observation or surname. The law also provides that we may not discriminate on the basis of age or marital status information you provide in this application. If you do not wish to provide some or all of this information, please check below.

Applicant	Co-Applicant
<p><b>Ethnicity (check one or more):</b></p> <p><input type="checkbox"/> Hispanic or Latino</p> <p><input type="checkbox"/> Not Hispanic or Latino</p> <p><input type="checkbox"/> I do not wish to provide this information</p>	<p><b>Ethnicity (check one or more):</b></p> <p><input type="checkbox"/> Hispanic or Latino</p> <p><input type="checkbox"/> Not Hispanic or Latino</p> <p><input type="checkbox"/> I do not wish to provide this information</p>
<p><b>Gender:</b></p> <p><input type="checkbox"/> Female</p> <p><input type="checkbox"/> Male</p> <p><input type="checkbox"/> Other</p> <p><input type="checkbox"/> I do not wish to provide this information</p>	<p><b>Gender:</b></p> <p><input type="checkbox"/> Female</p> <p><input type="checkbox"/> Male</p> <p><input type="checkbox"/> Other</p> <p><input type="checkbox"/> I do not wish to provide this information</p>
<p><b>Race (check one or more):</b></p> <p><input type="checkbox"/> American Indian or Alaska Native</p> <p><input type="checkbox"/> Asian</p> <p><input type="checkbox"/> Black or African American</p> <p><input type="checkbox"/> Native Hawaiian or Other Pacific Islander</p> <p><input type="checkbox"/> White</p> <p><input type="checkbox"/> I do not wish to provide this information</p>	<p><b>Race (check one or more):</b></p> <p><input type="checkbox"/> American Indian or Alaska Native</p> <p><input type="checkbox"/> Asian</p> <p><input type="checkbox"/> Black or African American</p> <p><input type="checkbox"/> Native Hawaiian or Other Pacific Islander</p> <p><input type="checkbox"/> White</p> <p><input type="checkbox"/> I do not wish to provide this information</p>

**8. EQUAL CREDIT OPPORTUNITY ACT NOTICE**

The Federal Equal Credit Opportunity Act prohibits creditors from discriminating against credit applicants on the basis of race, color, religion, national origin, sex, marital status or age (provided the applicant has the capacity to enter into a binding contract); because all or part of the applicant's income derives from any public assistance program; or because the applicant has in good faith exercised any right under the Consumer Credit Protection Act. The federal agency that monitors compliance with this law concerning this company is the Federal Trade Commission, with offices at FTC Regional Office for the East Central region, 600 Pennsylvania Avenue N.W., Washington D.C. 20580 or Federal Trade Commission, Equal Credit Opportunity, Washington, DC 20580.

You need not disclose income from alimony, child support or separate maintenance payment if you choose not to do so. However, because we operate a Special Purpose Credit Program, we require this information in order to determine an applicant's eligibility for our program and the affordable mortgage amount. Accordingly, if you receive income from these sources and do not provide this information with your application, your application will be considered incomplete, and we will be unable to invite you to participate in the First Story program.

**Applicant:**

X \_\_\_\_\_

Print name: \_\_\_\_\_

Date: \_\_\_\_\_

**Co-Applicant:**

X \_\_\_\_\_

Print name: \_\_\_\_\_

Date: \_\_\_\_\_



**9. PRESENT HOUSING CONDITIONS (Help us get to know you. Your answers are not factored into the selection for the home. Use the space below OR attach a separate document)**

Why do you need a First Story home?

What does homeownership mean to you?

What barriers have prevented you from owning your own home?

Introduce you and your family members to us.

Recorded by AmeriTitle as an accommodation only. No liability is accepted for the condition of title or for the validity, sufficiency, or effect of this document.

After recording return to:

City of Sisters  
520 East Cascade  
Sisters, Oregon 97759

Deschutes County Official Records		
D-CCR		01/21/2021 11:17 AM
Stn=1 BN		
\$40.00 \$11.00 \$10.00 \$61.00 \$6.00		\$148.00
\$20.00		
I, Nancy Blankenship, County Clerk for Deschutes County, Oregon, certify that the instrument identified herein was recorded in the Clerk records.		
Nancy Blankenship - County Clerk		

Return To:



### DECLARATION OF RESTRICTIVE COVENANT

This DECLARATION OF RESTRICTIVE COVENANT (this "Declaration") is made by HAYDEN HOMES, LLC, an Oregon Limited Liability Company ("Declarant") for the benefit of the City of Sisters, Oregon ("City") dated effective as of August 19, 2020.

#### Recitals

- A. Declarant is the owner of the real property legally described in Exhibit A with an address of [REDACTED] Sisters, OR 97759 ("the Property").
- B. As a condition of certain land use approvals, specifically the Development Agreement to Support Urban Development in the City of Sisters recorded on 07/02/2019 in the official records of Deschutes County as file number [REDACTED] the Property must be subject to a restrictive covenant ensuring that the Property will be developed and conveyed/occupied as affordable housing.
- C. The Property has been developed with a single-family dwelling intended for affordable housing.
- D. This Declaration is made in accordance with applicable conditions of approval.

#### Declaration

Declarant hereby declares that the Property shall be held, conveyed, hypothecated, encumbered, used, occupied and improved subject to the following:

1. Affordable Housing. Except as otherwise provided in this Declaration, the Property must be sold to or leased by an individual or individuals (a "Qualifying Party") whose annual household income is at or below 80% of Area Median Income (AMI) or lower as designated on a yearly basis for Deschutes County by the federal department of Housing and Urban Development (HUD) for a Qualifying Amount (as defined below) measured at the time the Qualifying Party take title to or possession of the Property. Housing is affordable when no more than 30% of annual household income of the Qualifying Party is spent on housing (the "Maximum Amount"). For homebuyers, housing-related expenses include mortgage principal and interest, taxes, property insurance mortgage insurance, and essential utilities. For renters, housing-related expenses just includes rent, which must include essential utilities (water, sewer, electricity). For purposes of this Declaration, a "sale" is any conveyance or commitment to a future conveyance for consideration and "lease" or "rent" means any arrangement where a person other than the owner of the Property occupies any portion of the Property for consideration.
2. Sale and Lease of the Property.

- a. Initial Sale. Except for a sale to a party identified in Section 2(c) below, the initial sale of the Property (i.e. the sale immediately subsequent to the date this Declaration is recorded), must be to a Qualifying Party for an amount not to exceed the Maximum Amount.
  - b. Voluntary Subsequent Sales. Following the initial sale of the Property, an owner may sell the Property at any time to (i) a party identified in Section (2)(c) below or (ii) a Qualifying Party provided that the actual sales price of the Property (after adjusting for any seller concessions) must not be more than the Maximum Amount.
  - c. Voluntary Sale to Affordable Housing Organization. Notwithstanding the foregoing, the owner may donate or sell (for any reasonable amounts determined by the parties) the Property to: (i) any non-profit organization whose mission and operations support affordable housing, or (ii) any governmental agency whose mission and operations support affordable housing; provided, however, that any subsequent sale or conveyance by such non-profit organization or governmental agency would be subject to Section 2(a), i.e., to a Qualifying Party where the actual sales price of the Property is not more than the Maximum Amount.
  - d. Rental. The owner may rent the Property, or a portion thereof, at any time to a Qualifying Party for an amount not to exceed the Maximum Amount.
  - e. Permitted Transfers. The following are considered permitted transfers, not subject to the restrictions on price provided in Section 2(b): (i) transfer of title by gift, devise, or inheritance to the owner’s spouse or natural or adopted children; (ii) transfer of title due to the owner’s death to a surviving joint tenant, tenant by entireties, or a surviving spouse of community property; (iii) transfer to a spouse as part of divorce or dissolution proceedings; (iv) transfer of title by the owner into an inter-vivos trust in which the owner is the beneficiary; or (v) transfer of title or an interest in the Property to the spouse in conjunction with marriage.
3. Verification of Compliance. The owner of the Property must ensure that the Property is occupied and remains affordable in accordance with this Declaration. The owner of the Property must provide City prior notice of any proposed transfer, sale, lease, or other conveyance of the Property or any portion thereof. Such notice must include the proposed terms of the transfer, sale, lease, or conveyance. Upon request by City, the owner of the Property must also provide documentation supporting compliance with the requirements of this Declaration (i.e. buyer’s or tenant’s income information, sale documents, lease agreement or lease terms, rental payment amount, etc.).
4. Other Restrictions. The Property may be subject to additional restrictions on, including the prohibition of, transfer, sale or rental under other instruments recorded in the official records of Deschutes County, Oregon, so long as they are in addition to, and not in lieu of or in contravention to, the conditions and restrictions contained in this Declaration.
5. Remedies. The owner of the Property will forfeit, and City will be entitled to, any and all payments or other consideration received by the owner the Property, or any other party, above and beyond the maximum sale price or rental payments charged to tenants of the Property permitted under this Declaration, plus interest at the rate of 9% per annum from the date such amounts were received. City may, after no less than thirty (30) days written notice to the owner of the Property, seek an injunction to any violation of this Declaration without obligation to post

bond or prove monetary damages. The remedies in this Section 5 are in addition to, and will not preclude, any other remedy available to City under applicable law or at equity. City may pursue any or all of its remedies consecutively or concurrently.

- 6. Expiration. This Declaration will remain effective for a period of twenty years commencing from the date on which a final certificate of occupancy is issued (or, if a certificate of occupancy is not issued by the jurisdiction, the final inspection of original construction is completed) for the single-family dwelling on the Property (the "Expiration Date"). The terms, conditions and obligations of this Declaration shall automatically terminate on the Expiration Date and City shall have no further rights with respect to the Property except for those accruing prior to the Expiration Date. Notwithstanding and without diminishing the automatic and self-executing nature of the termination provision set forth herein, City shall, promptly upon the request of the owner of the Property after the Expiration Date, execute an instrument reasonably acceptable to City that releases and quit claims its rights under this Declaration. The owner of the Property will be solely responsible for recording such instruments and for any associated costs.
  
- 7. Declarant Representations. Declarant, and the party executing this Declaration on behalf of Declarant, represents, warrants, and certifies that:
  - a. Declarant possesses all necessary power and authority to execute this Declaration, to subject the Property to the terms and conditions of this Declaration, and to maintain the Property as affordable housing;
  - b. The person executing this Declaration on behalf of Declarant has been duly authorized to act in such capacity and to take such other action as may be necessary to accomplish the purposes of this Declaration;
  - c. Execution and delivery of this Declaration will not conflict with any provision of Declarant's governing documents; breach any agreement to which Declarant is a party; or violate any law, rule, regulation, covenants, conditions, restrictions, easements, or order to which Declarant or the Property is subject in a manner that affects the enforceability of this Declaration; and
  - d. This Declaration is the legal, valid, and binding obligation of Declarant, enforceable against Declarant in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency, or other similar laws of general application, or by general principles of equity.
  
- 8. Governmental Powers. Nothing in this Declaration is intended, nor shall it be construed, to in any way limit the actions of City in the exercise of its governmental powers. It is the express intention of the parties that City shall retain the full right and ability to exercise its governmental powers with respect to any owner or occupant of the Property, the Property, or the transactions contemplated by this Declaration to the same extent as if it were not a party to this Declaration, and in no event shall City have any liability in contract, tort, or any other legal or equitable theory arising under this Declaration by virtue of any exercise of its governmental powers.
  
- 9. Binding Effect. This Declaration shall run with the land and be binding upon and inure to all current and future interest holders in the Property until the Expiration Date.
  
- 10. No Partnership. Declarant acknowledges and agrees that it is acting in its own independent capacity under this Declaration, and not as an agent, employee, or subcontractor for City. City is

not, by virtue of this Declaration, a partner or joint venturer with Declarant in connection with this Declaration, and shall have no obligation with respect to Declarant's debts or other liabilities of any nature.

- 11. No Merger. The interests, rights, covenants, and obligations established by this Declaration shall not merge with the fee ownership of the Property.
- 12. Governing Law & Venue. This Declaration is governed by the laws of the State of Oregon, without giving effect to any conflict-of-law principle that would result in the laws of any other jurisdiction governing this Declaration. Any action, suit, or proceeding arising out of the subject matter of this Declaration will be litigated in courts located in Deschutes County, Oregon.
- 13. Attorney Fees. In the event of any suit, arbitration, or action arising from or related to this Declaration, the prevailing party in such suit, arbitration, or action shall be entitled to all costs and expenses incurred in connection with such suit, arbitration, or action, including title reports, expert witness fees, and such amount as the court may determine to be reasonable as attorney's fees and costs, including those incurred by the prevailing party in any appeal.
- 14. Severability. If any term or provision of this Declaration shall, to any extent, be held invalid or unenforceable in any respect, such invalidity or unenforceable shall not affect such term or provision in any other respect nor affect the remaining terms and provisions. It is in the intention that this Declaration be held valid and enforced to the fullest extent permitted by law.
- 15. Waiver. No waiver of any breach of any of the provisions herein shall be construed as, or constitute, a waiver of any other breach or a waiver, acquiescence in, or consent to any further or succeeding breach of the same or any other easement, covenant, or agreement.
- 16. Amendment. Any amendment or repeal of a provision of this Declaration or the adoption of any additional provision shall become effective only upon the recording in the official records of Deschutes County, Oregon, of an amendment that contains the signature of an authorized representative of the City.

**SIGNATURE PAGES FOLLOW**



**EXHIBIT A  
LEGAL DESCRIPTION**

[REDACTED] RECORDED JANUARY 30, 2020, IN  
[REDACTED] DESCHUTES COUNTY, OREGON.



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: June 26, 2023

SUBJECT: Follow up on previous funding request to expand Veterans Village

RECOMMENDED MOTION:

Consider request to approve the addition of seven new cabins at Veterans Village and contribute \$150,000 in funding towards their construction.

BACKGROUND AND POLICY IMPLICATIONS:

In May 2023, partners with Bend Heroes Foundation and Central Oregon Veterans Outreach presented an update on the Veterans Village project. At that time, the partners requested County support to increase the number of cabins by seven (from 15 to 22), and also requested \$150,000 in County funding to assist with the costs associated with the expansion.

At that time, the Board indicated that although funding was not available, it may be in the future. At the request of Commissioner Adair, this second presentation on the proposal to expand this program will provide the Board the opportunity to revisit the funding request.

BUDGET IMPACTS:

\$150,000 in funding towards the construction of seven new cabins at Veterans Village.

ATTENDANCE:

Kristie Bollinger, Property Manager
Erik Tobiason, Bend Heroes Foundation





BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** June 26, 2023

**SUBJECT:** Work Session: Remand of LBNW LLC Plan Amendment and Zone Change application 247-21-000881-PA, 882-ZC (247-23-000398-A)

**RECOMMENDED MOTION:**  
None; work session in preparation for a public hearing scheduled for June 28, 2023.

**BACKGROUND AND POLICY IMPLICATIONS:**  
The Board of Commissioners will hold a work session in preparation for a June 28, 2023 public hearing to consider a remand decision of the Oregon Land Use Board of Appeals regarding a Plan Amendment and Zone Change application proposed by LBNW LLC, originally approved by the Board under files 247-21-000881-PA, 882-ZC. The full record is located on the project webpage: <https://www.deschutes.org/cd/page/247-23-000398-luba-remand-lbnw-llc-comprehensive-plan-amendment-and-zone-change>

**BUDGET IMPACTS:**  
None

**ATTENDANCE:**  
Tarik Rawlings, Associate Planner



COMMUNITY DEVELOPMENT

MEMORANDUM

**TO:** Deschutes County Board of Commissioners (Board)

**FROM:** Tarik Rawlings, Associate Planner

**DATE:** June 15, 2023

**RE:** Work Session: Remand of LBNW LLC Plan Amendment and Zone Change application 247-21-000881-PA, 882-ZC (247-23-000398-A)

On June 26, 2023, the Board of Commissioners (Board) will hold a work session in preparation for a public hearing to consider the remanded decision of the Oregon Land Use Board of Appeals (LUBA) regarding a Plan Amendment and Zone Change application proposed by LBNW LLC (Applicant), scheduled for June 28, 2023. The full record is located on the project webpage<sup>1</sup>.

**I. BACKGROUND**

On September 30, 2021, an application was filed for a Plan Amendment and Zone change application for a 19.12-acre property located at 65301 N Hwy 97, Bend (Taxlot ID 1612230000305), 65315 Hwy 97, Bend (Taxlot ID 1612230000500), and 65305 Hwy 97, Bend (Taxlot ID 1612230000301) approximately 4.5 miles south of Redmond and approximately 4.25 miles north of Bend. The applicant is requesting to rezone and re-designate the property from Agriculture/Exclusive Farm Use - Tumalo/Redmond/Bend subzone (EFU-TRB) to Rural Industrial (RI).

The Deschutes County Hearings Officer issued a decision recommending approval of the application on July 12, 2022. The second hearing, as required by the County procedures ordinance, was held before the Board on September 7, 2022. The Board then adopted Ordinance 2022-011 on December 14, 2022 approving the application with conditions.

Central Oregon Landwatch appealed the county decision to LUBA. On April 24, 2023 LUBA issued its Final Opinion and Order remanding the decision to the County for further findings and conclusions of law. On May 17, 2023, the Applicant initiated remand proceedings under local file no. 247-23-000398-A. A public hearing before the Board is scheduled for June 28,

<sup>1</sup><https://www.deschutes.org/cd/page/247-23-000398-luba-remand-lbnw-llc-comprehensive-plan-amendment-and-zone-change>

2023. The final day on which the County must issue a final decision on this application is September 14, 2023.

**II. LUBA REMAND**

LUBA, in its Final Opinion and Order, remanded the county decision to address the following issue:

**A. Findings to determine whether the new industrial zoning designation would allow uses on the subject property that were not allowed under the previous Exclusive Farm Use (EFU) zoning and whether those uses could conflict with protected Goal 5 resources.**

The final opinion and order provides the following guidance:

(pg. 36) In *NWDA v. City of Portland*, the court explained that the local government is required to apply Goal 5 if the PAPA allows a new use that could conflict with Goal 5 resources.

\*\*\*

(pg. 36-37) The questions presented here are whether the new RI zoning allows uses on the subject property that were not allowed under the previous EFU zoning and whether those uses could conflict with protected Goal 5 resources. That the county may have conducted an ESEE analysis in 1992 for other RI-zoned properties in other locations, even nearby locations, and concluded that the LM zone provided the impacted scenic resources sufficient protection does not change the requirement to apply Goal 5 to the PAPA for the subject property.

\*\*\*

(pg. 37) [T]he challenged decision allows new uses that could conflict with inventoried Goal 5 resources, and, for that reason, the county is required to comply with OAR 660-023-0250(3).

Staff notes that the applicant, in their initiation of remand materials has not yet provided any additional testimony to demonstrate the proposal’s Goal 5 compliance and address the provisions under OAR 660-023-0250(3). Staff anticipates additional information may be submitted prior to or at the public hearing for Board consideration, or potentially during an open record period, should the Board choose to open the record.

**III. HEARING PROCEDURE**

Deschutes County Code 22.32.040 notes that the scope of the proceeding for an application on remand must be limited to review the issues that LUBA requires to be addressed, although the Board may use its discretion to reopen the record where it deems necessary. In this case, staff recommends that the Board limit review to the issues on remand from LUBA.

Due to the narrow scope of review on this issue, staff recommends the Board hold a *limited de novo* hearing, meaning that new testimony may be entered only as it relates to the proposal's Goal 5 and OAR 660-023-0250(3) compliance related to protected Goal 5 Scenic Resources associated with the Highway 97 corridor.

Per County hearing procedures, the entirety of the record must be before the board and can be found at the project website: <https://www.deschutes.org/cd/page/247-23-000398-luba-remand-lbnw-llc-comprehensive-plan-amendment-and-zone-change>

**IV. NEXT STEPS**

The Board will conduct a public hearing on this item on June 28, 2023.

# Community Development Department

## Work Session – June 26, 2023

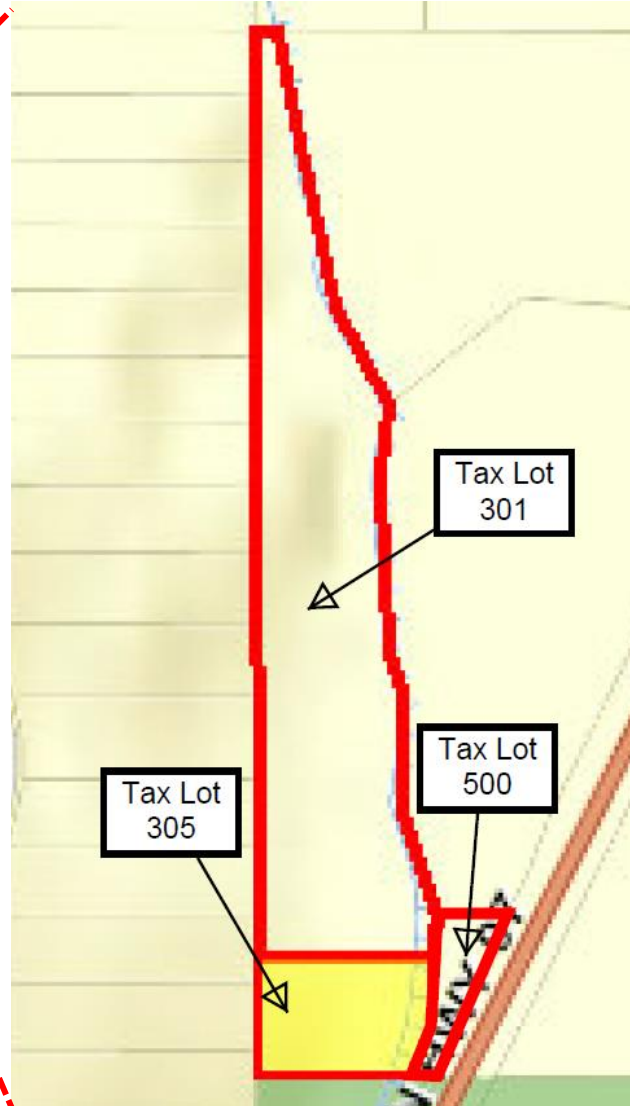
**File No. 247-23-000398-A (247-21-000881-PA, 882-ZC)**

**Request: Applicant-initiated remand of Comprehensive Plan Amendment and Zone Change to rezone and redesignate the property from Agricultural/Exclusive Farm Use to Rural Industrial.**

Case Planner: Tarik Rawlings, Associate Planner  
Email: [Tarik.Rawlings@deschutes.org](mailto:Tarik.Rawlings@deschutes.org)  
Phone: (541) 317-3148



# Location



**Total of 19.12-acres Along Hwy 97**

Assessor's Map: 16-12-23

**Tax Lot 301:** 15.06 acres

Address: 65305 N Hwy 97

Owner: Johnson

**Tax Lot 305:** 3.00 acres

Address: 65301 N Hwy 97

Owner: LBNW LLC

**Tax Lot 500:** 1.06 acres

Address: 65315 Hwy 97

Owner: LBNW LLC



# Background

---

- **Current Designation/Zoning:**
  - **Agriculture/EFU-Tumalo/Redmond/Bend**
- **Proposed Designation/Zoning:**
  - **Rural Industrial**
- **No use proposed**
- **Approved with conditions December 14, 2022**
- **Appealed to LUBA**



# LUBA Remand

---

- **Narrow issue**
  - Goal 5 and OAR 660-023-0250(3)
  - Whether new industrial designation would allow new uses not previously allowed under EFU and whether those uses would conflict with Goal 5 scenic resources
- **Applicant Submittal**
  - Proposal already complies with Goal 5
  - Timeliness





# Next Steps

---

- **Public Hearing on June 28, 2023**
- **Hearing format:**
  - **Limited De Novo – accepting testimony on only LUBA remand items**
    - **Recommended**
  - **De Novo – accepting testimony on all matters**



# Questions?

---

Project website:

<https://www.deschutes.org/cd/page/247-23-000398-luba-remand-lbnw-llc-comprehensive-plan-amendment-and-zone-change>

Tarik Rawlings, Associate Planner

541-317-3148

[Tarik.Rawlings@deschutes.org](mailto:Tarik.Rawlings@deschutes.org)





BOARD OF  
COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** June 26, 2023

**SUBJECT:** Mule Deer Inventory Update – Status Report

**BACKGROUND AND POLICY IMPLICATIONS:**

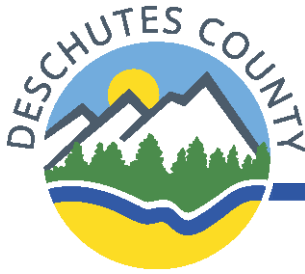
Staff will provide an update to the Board of County Commissioners concerning the mule deer wildlife inventory update project and seek direction for next steps, including potential dates for a work session and hearing.

**BUDGET IMPACTS:**

None

**ATTENDANCE:**

Tanya Saltzman, AICP, Senior Planner, CDD



MEMORANDUM

**TO:** Deschutes County Board of Commissioners

**FROM:** Tanya Saltzman, AICP, Senior Planner

**DATE:** June 21, 2023

**SUBJECT:** Mule Deer Inventory Update – Status Report

Staff is providing an update to the Board of County Commissioners (Board) concerning the mule deer wildlife inventory update project and seeks direction for next steps, including potential dates for a work session and hearing. This memorandum will also provide a general overview of the process thus far and the Planning Commission recommendations that emerged from the Planning Commission hearings, with the intention of a more in-depth review to be provided closer to the Board hearing date.

**I. Planning Commission Process**

As noted previously, the Planning Commission process began with public outreach prior to the public hearing, consisting of:

- A project website ([www.deschutes.org/muledeer](http://www.deschutes.org/muledeer)) with both interactive and downloadable maps, FAQ documents, summaries of the amendments, and the official record.
- A dedicated phone line to provide general information and provide staff follow up to questions from the public
- Ballot Measure 56 requires counties to provide notice to landowners between 20 and 40 days prior to the first public hearing when a land use change limits or prohibits previously allowed uses. Measure 56 notices with the required statutory language were mailed on March 15, 2023 to property owners in the proposed 2023 Mule Deer Winter Range Combining Zone, totaling approximately 7,000 property addresses (approximately 5,500 property owners).
- Three public information sessions were held in Sisters on April 4, Bend/online on April 6, and Redmond on April 10. These sessions featured presentations by staff and Oregon Department of Fish and Wildlife (ODFW), and a question and answer period. Approximately 130 people provided their contact information across all three of these meetings; staff estimates several dozen more people participated without signing up for additional information.

**II. Planning Commission Hearings and Testimony**

Staff presented the proposed amendments, project history, and regulatory background to the Planning Commission at a work session on March 23, 2023.<sup>1</sup> The Planning Commission held public hearings on April 13<sup>2</sup> and April 27.<sup>3</sup> The written record was held open until May 1, 2023 at 5:00 p.m.

The hearings were extremely well attended, both in-person and online, and the amount of written testimony was robust: staff estimates approximately 90 individuals provided testimony at the hearing (both in-person and online) and staff received written testimony from approximately 226 individuals, some of whom also provided oral testimony. Several agencies also provided testimony. A detailed summary of all testimony received will be provided to the Board at a subsequent meeting, and was also summarized in a memorandum for Planning Commission deliberations on May 11.<sup>4</sup> All written testimony is available for review at [www.deschutes.org/muledeer](http://www.deschutes.org/muledeer).

Ultimately, the Planning Commission provided the following recommendations to the Board:

1. The Planning Commission voted to recommend that the Board adopt the mule deer inventory into the Comprehensive Plan and create a new Mule Deer Combining Zone in Deschutes County Code, Title 18 (County Zoning).
2. The Planning Commission voted to recommend a set of general recommendations to the Board—in this case, they recommended adoption of the amendments with modifications proposed by ODFW. ODFW’s testimony letter is available in the record. In general, ODFW recommended stricter standards than in the proposal, desiring regulations that align with the existing Wildlife Area (WA) Combining Zone.
3. The Planning Commission voted in favor of recommending that a stakeholder workgroup comprised of agencies as well as landowners, hunters, etc. be convened to discuss mule deer population management goals and potential solutions. This came out of the acknowledgement from all sides of the table that the mule deer population decline is a multi-pronged issue and land use is but one of those prongs.

Other items that did not rise to the level of formal motions but were important points of discussion:

- Several commissioners expressed the desire for the Board to revisit the siting standards requiring new buildings to be within 300 feet of a public or private road or recorded easement. A similar requirement exists in the current WA Combining Zone.

---

<sup>1</sup> <https://www.deschutes.org/bc-pc/page/planning-commission-28>  
<sup>2</sup> <https://www.deschutes.org/bc-pc/page/planning-commission-35>  
<sup>3</sup> <https://www.deschutes.org/bc-pc/page/planning-commission-36>  
<sup>4</sup> <https://www.deschutes.org/bc-pc/page/planning-commission-25>

- Individual commissioners also had other notes that they requested be conveyed:
  - Consider outright prohibition of solar and wind generation facilities.
  - Consider some type of planting requirements or other method to provide forage for deer around solar facilities.

**III. Next Steps / Board Direction**

Staff requests Board direction concerning next steps, including dates for a public hearing and work session. Determination of a public hearing date will also require coordination with ODFW, as staff recommends a representative from ODFW is present at the hearing.

Staff offers the following schedule for Board consideration, which provides ample time for public notice (in addition to required published notice, notice via social media, press releases, etc.) and submission of written testimony prior to the hearing:

1. Public hearing Wednesday, August 23; either:
  - Morning, afternoon, and/or evening sessions on the same day; or
  - Standard hearing timing on August 23 with potential continuation to second date.
  
2. Preparatory work session on Monday, August 14 or Monday, August 21

Staff is available to discuss other options for next steps if requested.



BOARD OF  
COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** June 26, 2023

**SUBJECT:** Treasury Report for May 2023

**ATTENDANCE:**  
Bill Kuhn, County Treasurer



**MEMORANDUM**

**DATE:** June 8, 2023  
**TO:** Board of County Commissioners  
**FROM:** Bill Kuhn, Treasurer  
**SUBJECT:** Treasury Report for May 2023

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

**Treasury and Investments**

- The portfolio balance at the end of May was \$289.7 million, a decrease of \$3.8 million from April and an increase of \$18 million from last year (May 2022).
- Net investment income for May was \$525,425 approximately \$3K greater than last month and \$402K greater than May 2022. YTD earnings of \$4,689,643 are \$3.3 million more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate increased from 3.75% to 4.05% during the month of May. Benchmark returns for 24-month and 36-month treasuries are up from the prior month by 36 basis points and 29 basis points respectively.
- Average portfolio yield is 2.28% which is higher than the prior month's average of 2.19%.
- The portfolio weighted average time to maturity is 1.16 years, down from 1.22 years in April.

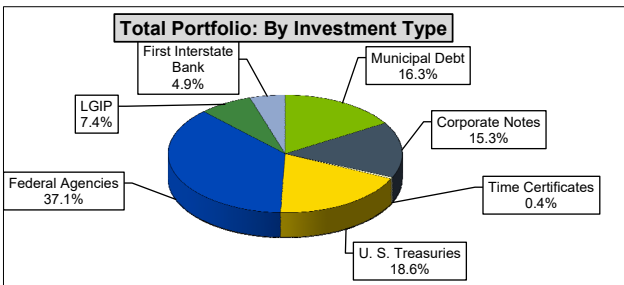


**Deschutes County**

**Total Investment Portfolio As Of 5/31/2023**

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 47,140,000	16.3%
Corporate Notes	44,321,000	15.3%
Time Certificates	1,245,000	0.4%
U.S. Treasuries	54,000,000	18.6%
Federal Agencies	107,465,000	37.1%
LGIP	21,370,284	7.4%
First Interstate (Book Balance)	14,192,041	4.9%
<b>Total Investments</b>	<b>\$ 289,733,324</b>	<b>100.0%</b>

Investment Income			
		May-23	Y-T-D
<b>Total Investment Income</b>		\$ 530,425	\$ 4,744,643
Less Fee: \$5,000 per month		(5,000)	(55,000)
<b>Investment Income - Net</b>		<b>\$ 525,425</b>	<b>\$ 4,689,643</b>
<b>Prior Year Comparison</b>	May-22	<b>\$ 123,819</b>	<b>\$ 1,415,832</b>

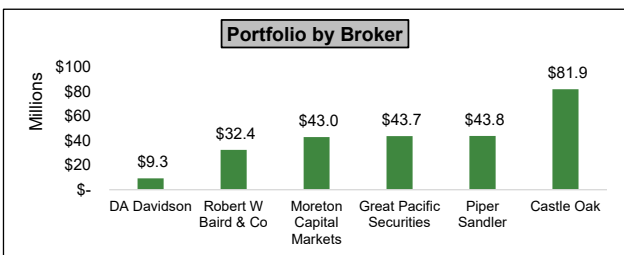


Category Maximums:	
U.S. Treasuries	100%
LGIP (\$56,763,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Yield Percentages		
	Current Month	Prior Month
<b>FIB/ LGIP</b>	<b>4.05%</b>	<b>3.75%</b>
<b>Investments</b>	<b>2.03%</b>	<b>2.00%</b>
<b>Average</b>	<b>2.28%</b>	<b>2.19%</b>

Maturity (Years)	
Max	Weighted Average
3.46	1.16

Benchmarks		
24 Month Treasury		4.40%
LGIP Rate		4.05%
36 Month Treasury		4.04%

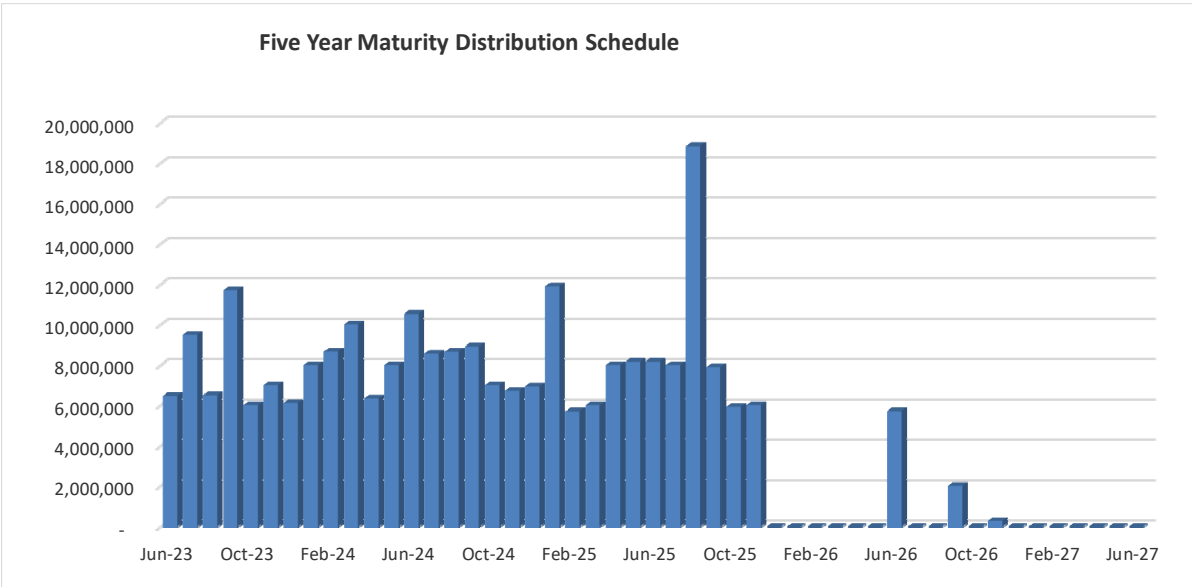
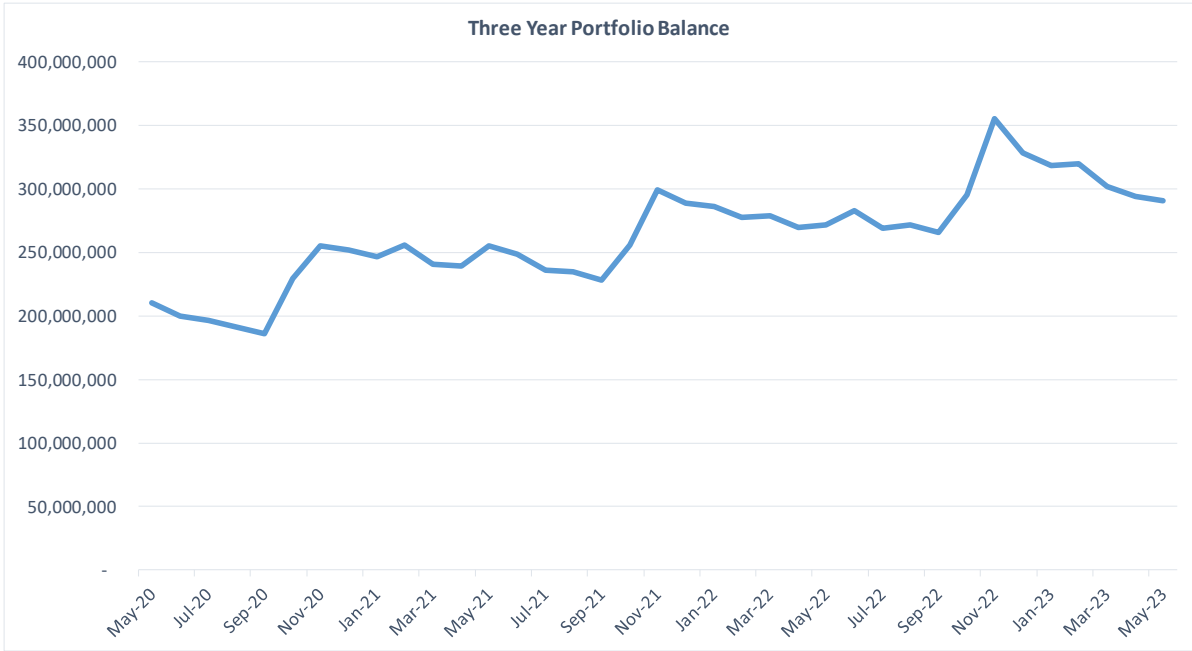
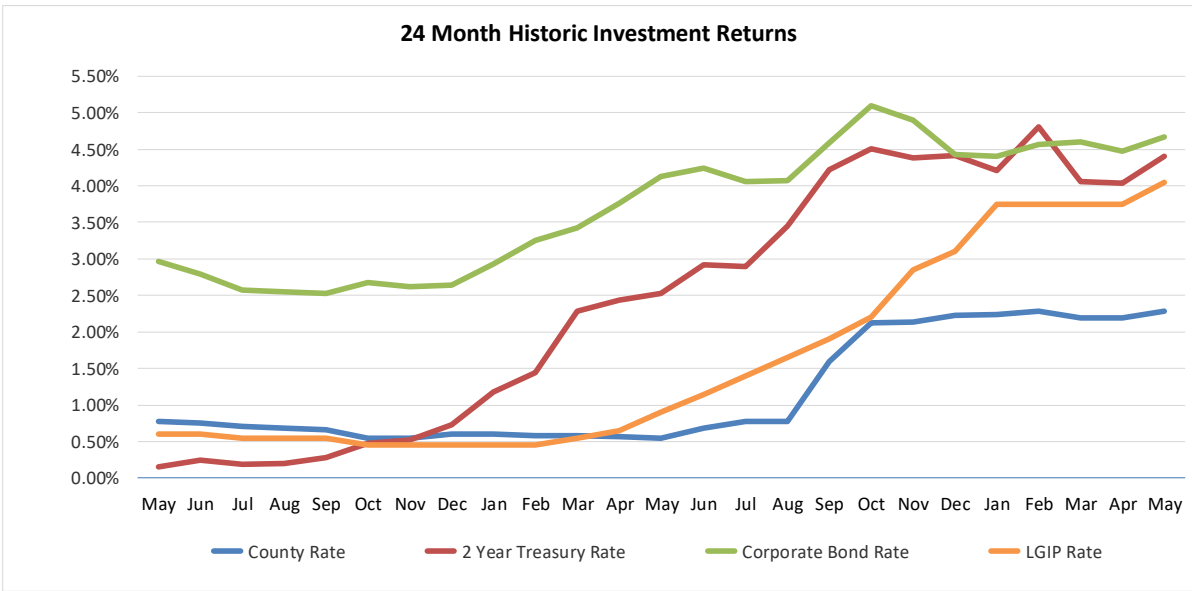


Term	Minimum	Actual
0 to 30 Days	10%	14.5%
Under 1 Year	25%	44.8%
Under 5 Years	100%	100.0%

Other	Policy	Actual
Corp Issuer	5%	2.2%
Callable	25%	18.4%
Credit W/A	AA2	AA1

Investment Activity	
Purchases in Month	\$ -
Sales/Redemptions in Month	\$ 8,000,000





**Deschutes County Investments**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**May 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	425			0.55	0.55	249,000	235,580	249,000	- -
10847	BCD	38149MXG3	GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	424			0.55	0.55	249,000	235,610	249,000	- -
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	417			0.55	0.55	249,000	235,545	249,000	- -
10849	BCD	89235MLF6	TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	431			0.55	0.55	249,000	235,401	249,000	- -
10850	NCB	90348JR85	UBS BANK USA	GPAC	8/11/2021	8/12/2024	438			0.55	0.536214	249,000	235,076	249,000	- -
10836	FAC	31422XBV3	Federal Agriculture Mtg Corp	GPAC	3/15/2021	12/15/2023	197	Aaa	AA+	0.22	0.2148764	2,000,000	1,945,318	2,000,000	- -
10763	FAC	3133EL3P7	Federal Farm Credit Bank	R W B	8/12/2020	8/12/2025	803	Aaa	AA+	0.53	0.53	3,000,000	2,738,886	3,000,000	- -
10764	FAC	3133EL3H5	Federal Farm Credit Bank	MORETN	8/12/2020	8/12/2025	803	Aaa	AA+	0.57	0.57	3,000,000	2,741,348	3,000,000	- -
10783	FAC	3133EMCN0	Federal Farm Credit Bank	CASTLE	10/16/2020	10/15/2024	502	Aaa	AA+	0.4	0.4401721	2,000,000	1,871,822	1,998,908	- -
10819	FAC	3133EMLE0	Federal Farm Credit Bank	PS	12/30/2020	9/22/2023	113	Aaa	AA+	0.19	0.1900035	2,000,000	1,968,195	2,000,000	- -
10820	FAC	3133EMLP5	Federal Farm Credit Bank	PS	12/30/2020	12/23/2024	571	Aaa	AA+	0.32	0.3199988	2,000,000	1,856,428	2,000,000	- -
10828	FAC	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	417	Aaa	AA+	0.31	0.31	2,000,000	1,889,851	2,000,000	- -
10834	FAC	3133EMRZ7	Federal Farm Credit Bank	CASTLE	2/26/2021	2/26/2024	270	Aaa	AA+	0.25	0.2620551	2,000,000	1,927,180	1,999,823	- -
10842	FAC	3133EMT51	Federal Farm Credit Bank	R W B	7/19/2021	7/19/2024	414	Aaa	AA+	0.42	0.4283959	1,000,000	946,456	999,906	- -
10868	FAC	3133ENEY2	Federal Farm Credit Bank	GPAC	11/24/2021	7/24/2023	53	Aaa		0.45	0.4500338	2,000,000	1,985,129	2,000,000	- -
10912	FAC	3133EMS37	Federal Farm Credit Bank	CASTLE	9/9/2022	7/14/2023	43	Aaa	AA+	0.125	3.5630485	2,000,000	1,986,844	1,991,979	- -
10915	FAC	3133ENN63	Federal Farm Credit Bank	CASTLE	9/20/2022	10/17/2023	138	Aaa	AA+	4.125	4.127566	2,000,000	1,990,497	2,000,000	- -
10916	FAC	3133ENP79	Federal Farm Credit Bank	CASTLE	9/26/2022	9/26/2024	483	Aaa	AA+	4.25	4.2542149	2,000,000	1,982,831	1,999,894	- -
10926	FAC	3133ENS68	Federal Farm Credit Bank	R W B	10/20/2022	10/17/2024	504	Aaa	AA+	4.62	4.7128512	2,000,000	1,975,066	1,997,579	10/17/2023
10927	FAC	3133ENPG9	Federal Farm Credit Bank	MORETN	10/25/2022	2/14/2025	624	Aaa	AA+	1.75	4.5602179	1,700,000	1,619,965	1,623,571	- -
10933	FAC	3133EKS7	Federal Farm Credit Bank	MORETN	11/4/2022	8/26/2023	25	Aaa	AA+	1.77	4.6711394	2,000,000	1,995,262	1,996,071	- -
10954	FAC	3133ENG20	Federal Farm Credit Bank	CASTLE	11/30/2022	8/15/2024	441	Aaa	AA+	3.3	4.6146501	2,000,000	1,961,899	1,969,788	- -
10861	FAC	3130APUV5	Federal Home Loan Bank	DA DAV	11/23/2021	2/23/2024	267	Aaa	AA+	0.65	0.6500583	1,670,000	1,613,262	1,670,000	8/23/2023
10903	FAC	3130ASLR8	Federal Home Loan Bank	CASTLE	7/6/2022	3/28/2024	301	Aaa	AA+	3.45	3.3909602	2,000,000	1,967,877	2,000,968	6/28/2023
10906	FAC	3130ASD48	Federal Home Loan Bank	CASTLE	8/1/2022	7/5/2023	34	Aaa	AA+	2.37	3.0263664	2,000,000	1,994,715	1,998,786	6/5/2023
10913	FAC	3130ATB71	Federal Home Loan Bank	CASTLE	9/9/2022	9/6/2023	97	Aaa		3.625	3.6277278	2,000,000	1,990,655	1,999,985	- -
10914	FAC	3130ATDQ7	Federal Home Loan Bank	CASTLE	9/29/2022	9/29/2023	120	Aaa	AA+	4.05	3.8647659	2,000,000	1,990,990	2,000,000	- -
10931	FAC	3130ATNY9	Federal Home Loan Bank	PS	10/27/2022	10/27/2023	148	Aaa		4.75	4.75	2,000,000	1,993,681	2,000,000	7/27/2023
10932	FAC	3130ATN52	Federal Home Loan Bank	DA DAV	10/27/2022	10/27/2025	879	Aaa	AA+	5	5.0181605	1,855,000	1,834,652	1,854,256	10/27/2023
10937	FAC	3130AK5E2	Federal Home Loan Bank	R W B	11/18/2022	9/4/2025	826	Aaa	AA+	0.375	4.2631353	2,000,000	1,830,051	1,836,075	- -
10938	FAC	3130A0F70	Federal Home Loan Bank	R W B	11/18/2022	12/8/2023	190	Aaa	AA+	3.375	4.7972336	2,840,000	2,813,491	2,819,749	- -
10947	FAC	3130ASR92	Federal Home Loan Bank	MORETN	11/30/2022	5/16/2025	715	Aaa	AA+	4	5.139245	2,000,000	1,955,208	1,976,845	- -
10957	FAC	3130ATUQ8	Federal Home Loan Bank	PS	12/1/2022	3/8/2024	281	Aaa	AA+	4.75	4.7977307	2,000,000	1,992,553	1,999,321	- -
10766	FAC	3134GWND4	Federal Home Loan Mtg Corp	CASTLE	8/14/2020	8/12/2025	803	Aaa		0.6	0.6101786	2,000,000	1,828,797	1,999,560	8/12/2023
10769	FAC	3137EAEV7	Federal Home Loan Mtg Corp	CASTLE	8/21/2020	8/24/2023	84	Aaa	AA+	0.25	0.2840745	5,000,000	4,940,398	4,999,609	- -
10775	FAC	3134GWF84	Federal Home Loan Mtg Corp	CASTLE	9/9/2020	9/9/2024	466	Aaa		0.48	0.48	1,000,000	940,705	1,000,000	6/9/2023
10791	FAC	3134GW3W4	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	10/28/2024	515	Aaa		0.41	0.4163167	2,000,000	1,869,395	1,999,824	7/28/2023
10792	FAC	3134GW5Q5	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	1/29/2025	608	Aaa		0.45	0.4523943	2,500,000	2,313,155	2,499,902	7/29/2023
10794	FAC	3137EAEZ8	Federal Home Loan Mtg Corp	CASTLE	11/5/2020	11/6/2023	158		AA+	0.25	0.2801193	5,000,000	4,894,816	4,999,355	- -
10799	FAC	3134GW7F7	Federal Home Loan Mtg Corp	CASTLE	11/18/2020	11/18/2024	536	Aaa		0.375	0.375	2,000,000	1,875,830	2,000,000	- -
10821	FAC	3134GKK9	Federal Home Loan Mtg Corp	R W B	1/15/2021	1/15/2025	594	Aaa		0.35	0	2,000,000	1,850,052	2,000,000	7/15/2023
10905	FAC	3134GWZV1	Federal Home Loan Mtg Corp	CASTLE	7/8/2022	10/22/2025	874	Aaa		0.65	3.2000087	2,000,000	1,820,403	1,885,084	- -
10939	FAC	3134GY4P4	Federal Home Loan Mtg Corp	MORETN	11/30/2022	11/26/2025	909	Aaa	AA+	5.3	5.3002699	2,000,000	1,984,257	2,000,000	8/26/2023
10944	FAC	3137EAEX3	Federal Home Loan Mtg Corp	MORETN	11/18/2022	9/23/2025	845	Aaa	AA+	0.375	4.2702845	2,000,000	1,825,624	1,832,139	- -
10955	FAC	3137EAEU9	Federal Home Loan Mtg Corp	CASTLE	11/30/2022	7/21/2025	781	Aaa	AA+	0.375	4.3133499	2,000,000	1,834,206	1,842,706	- -
10762	FAC	3136G4E74	Federal National Mtg Assn	CASTLE	7/31/2020	1/29/2025	608	Aaa	AA+	0.57	0.569999	1,400,000	1,297,987	1,400,000	7/29/2023
10765	FAC	3136G4N74	Federal National Mtg Assn	MORETN	8/21/2020	8/21/2025	812	Aaa	AA+	0.56	0.56	3,000,000	2,738,412	3,000,000	8/21/2023
10767	FAC	3136G4L84	Federal National Mtg Assn	CASTLE	8/18/2020	8/18/2025	809	Aaa	AA+	0.57	0.5901227	2,000,000	1,826,537	1,999,123	8/18/2023
10770	FAC	3136G4X24	Federal National Mtg Assn	PS	8/28/2020	8/29/2025	820	Aaa	AA+	0.6	0.6000006	1,000,000	913,021	1,000,000	8/29/2023
10772	FAC	3136G4N74	Federal National Mtg Assn	R W B	8/27/2020	8/21/2025	812	Aaa	AA+	0.56	0.5650922	1,000,000	912,804	999,889	8/21/2023
10773	FAC	3136G4X24	Federal National Mtg Assn	CASTLE	8/28/2020	8/29/2025	820	Aaa	AA+	0.6	0.6000006	1,000,000	913,021	1,000,000	8/29/2023
10774	FAC	3136G4N74	Federal National Mtg Assn	R W B	9/3/2020	8/21/2025	812	Aaa	AA+	0.56	0.5599951	2,000,000	1,825,608	2,000,000	8/21/2023
10793	FAC	3135GA2N0	Federal National Mtg Assn	R W B	11/4/2020	11/4/2025	887	Aaa	AA+	0.55	0.55	2,000,000	1,815,136	2,000,000	11/4/2023
10796	FAC	3135G06G3	Federal National Mtg Assn	CASTLE	11/12/2020	11/7/2025	890	Aaa	AA+	0.5	0.5729346	2,000,000	1,824,348	1,996,506	- -
10872	FAC	3135G0V34	Federal National Mtg Assn	GPAC	12/1/2021	2/5/2024	249	Aaa	AA+	2.5	0.5902165	2,000,000	1,961,895	2,025,682	- -
10952	FAC	3135G03U5	Federal National Mtg Assn	R W B	11/30/2022	4/22/2025	691	Aaa	AA+	0.625	4.4293463	2,000,000	1,860,407	1,865,190	- -
10909	AFD	313384LA5	FED HOME LOAN BANK OF DES MOIN	PS	9/1/2022	8/29/2023	89	Aaa	AA+	3.44	3.63068978	1,500,000	1,481,510	1,487,243	- -

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						
10860	TRC	91282CDA6	U.S. Treasury	MORETN	11/1/2021	9/30/2023	121			0.25	0.4554048	2,000,000	1,966,328	1,998,646	- -
10898	TRC	9128284U1	U.S. Treasury	CASTLE	6/15/2022	6/30/2023	29	Aaa		2.625	3.0600812	1,000,000	997,862	999,662	- -
10899	TRC	912828ZY9	U.S. Treasury	CASTLE	6/15/2022	7/15/2023	44			0.125	3.1100329	1,000,000	993,493	996,486	- -
10900	TRC	91282CDV0	U.S. Treasury	GPAC	6/28/2022	1/31/2024	244	Aaa		0.875	3.0200597	2,000,000	1,942,422	1,972,258	- -
10901	TRC	91282CEG2	U.S. Treasury	GPAC	6/28/2022	3/31/2024	304	Aaa		2.25	3.0493067	2,000,000	1,951,328	1,987,126	- -
10902	TRC	91282CER8	U.S. Treasury	GPAC	6/28/2022	5/31/2024	365	Aaa		2.5	3.0809126	2,000,000	1,947,578	1,988,805	- -
10904	TRC	91282CEH0	U.S. Treasury	MORETN	7/8/2022	4/15/2025	684	Aaa	AA+	2.625	3.0804476	2,000,000	1,933,125	1,983,736	- -
10917	TRC	91282CDD0	U.S. Treasury	CASTLE	10/3/2022	10/31/2023	152	Aaa		0.375	4.2236506	2,000,000	1,959,141	1,968,998	- -
10919	TRC	91282CBR1	U.S. Treasury	PS	10/3/2022	3/15/2024	288	Aaa		0.25	4.282992	2,000,000	1,923,594	1,938,905	- -
10920	TRC	912828ZL7	U.S. Treasury	PS	10/3/2022	4/30/2025	699	Aaa		0.375	4.2171846	2,000,000	1,851,484	1,861,881	- -
10921	TRC	912828ZT0	U.S. Treasury	PS	10/3/2022	5/31/2025	730	Aaa		0.25	4.2325215	2,000,000	1,842,109	1,850,918	- -
10924	TRC	91282CBV2	U.S. Treasury	MORETN	10/20/2022	4/15/2024	319	Aaa		0.375	4.6205671	2,000,000	1,917,422	1,929,136	- -
10925	TRC	912828WJ5	U.S. Treasury	MORETN	10/20/2022	5/15/2024	349	Aaa		2.5	4.6315735	2,000,000	1,948,828	1,961,076	- -
10928	TRC	912828V80	U.S. Treasury	MORETN	10/25/2022	1/31/2024	244	Aaa		2.25	4.5518203	2,000,000	1,959,609	1,970,439	- -
10929	TRC	91282CDZ1	U.S. Treasury	MORETN	10/25/2022	2/15/2025	625	Aaa		1.5	4.5042292	2,000,000	1,898,828	1,903,501	- -
10934	TRC	91282CED9	U.S. Treasury	MORETN	11/4/2022	3/15/2025	653	Aaa		1.75	4.6405931	2,000,000	1,904,141	1,903,058	- -
10935	TRC	91282CEU1	U.S. Treasury	MORETN	11/4/2022	6/15/2025	745	Aaa		2.875	4.6510728	2,000,000	1,941,094	1,932,462	- -
10936	TRC	91282CEY3	U.S. Treasury	MORETN	11/4/2022	7/15/2025	775	Aaa		3	4.660048	2,000,000	1,945,469	1,934,408	- -
10942	TRC	91282CDN8	U.S. Treasury	MORETN	11/18/2022	12/15/2024	563	Aaa		1	4.3929033	2,000,000	1,889,766	1,901,122	- -
10943	TRC	91282CDZ1	U.S. Treasury	MORETN	11/18/2022	2/15/2025	625	Aaa		1.5	4.3902761	2,000,000	1,898,828	1,906,869	- -
10945	TRC	9128285C0	U.S. Treasury	MORETN	11/18/2022	9/30/2025	852	Aaa		3	4.1910054	2,000,000	1,944,609	1,948,123	- -
10946	TRC	91282CEY3	U.S. Treasury	MORETN	11/18/2022	7/15/2025	775	Aaa		3	4.2514798	2,000,000	1,945,469	1,950,189	- -
10948	TRC	912828WJ5	U.S. Treasury	DA DAV	11/30/2022	5/15/2024	349	Aaa		2.5	4.6796779	2,000,000	1,948,828	1,960,114	- -
10949	TRC	912828Y87	U.S. Treasury	GPAC	11/30/2022	7/31/2024	426	Aaa		1.75	4.6137515	2,000,000	1,926,016	1,936,334	- -
10953	TRC	91282CDV0	U.S. Treasury	CASTLE	11/30/2022	1/31/2024	244	Aaa		0.875	4.732274	2,000,000	1,942,422	1,950,443	- -
10956	TRC	91282CBR1	U.S. Treasury	PS	11/30/2022	3/15/2024	288	Aaa		0.25	4.7067273	2,000,000	1,923,594	1,932,543	- -
10958	TRC	91282CEY3	U.S. Treasury	PS	11/30/2022	7/15/2025	775	Aaa		3	4.2943472	2,000,000	1,945,469	1,948,484	- -
10959	TRC	91282CEU1	U.S. Treasury	PS	11/30/2022	6/15/2025	745	Aaa		2.875	4.2893605	2,000,000	1,941,094	1,945,859	- -
10806	MC1	037833DF4	Apple Inc	GPAC	12/3/2020	11/13/2025	592	Aaa	AA+	2.75	0.6389292	2,000,000	1,944,402	2,067,260	11/13/2024
10862	MC1	037833CG3	Apple Inc	GPAC	11/17/2021	2/9/2024	253	Aaa	AA+	3	0.9122019	2,000,000	1,973,869	2,028,406	12/9/2023
10865	MC1	037833DN7	Apple Inc	GPAC	11/18/2021	9/1/2026	1198	Aaa	AA+	2.05	1.4551529	2,000,000	1,867,180	2,037,518	7/11/2026
10832	MC1	06053FAA7	Bank of America Corp	DA DAV	2/23/2021	7/24/2023	53	A1	A-	4.1	0.2302892	1,000,000	997,019	1,005,678	- -
10846	MC1	06051GJY6	Bank of America Corp	CASTLE	7/27/2021	6/14/2024	379	A1	A-	0.523	0.5210523	1,000,000	997,915	1,000,020	6/14/2023
10851	MC1	06051GFF1	Bank of America Corp	CASTLE	8/12/2021	4/1/2024	305	A1	A-	4	0.6052599	2,000,000	1,976,028	2,056,042	- -
10923	MC1	06051GF80	Bank of America Corp	CASTLE	1/12/2021	1/21/2024	235	A1	A-	4.125	0.5217482	2,000,000	1,980,267	2,045,819	- -
10713	MC1	361582AD1	Berkshire Hathaway Inc	CASTLE	9/9/2019	7/15/2023	44	Aa3	AA	7.35	2.0306495	500,000	499,871	503,111	- -
10822	MC1	12572QAG0	CME GROUP	GPAC	1/4/2021	3/15/2025	653	Aa3	AA-	3	0.6490818	2,000,000	1,933,022	2,082,838	- -
10830	MC1	22546QAP2	CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	466	Aa3	A-	3.625	0.57179	2,950,000	2,824,035	3,063,251	- -
10818	MC1	166764BW9	Chevron Corp	GPAC	12/28/2020	5/11/2025	710	Aa2	AA-	1.554	0.6470298	1,663,000	1,567,880	1,691,869	- -
10824	MC1	166764BW9	Chevron Corp	CASTLE	1/7/2021	5/11/2025	710	Aa2	AA-	1.554	0.6175284	2,000,000	1,885,604	2,035,877	- -
10802	MC1	459058JM6	International Bonds for Recons	CASTLE	11/24/2020	11/24/2023	176	Aaa	AAA	0.25	0.3204397	2,000,000	1,951,167	1,999,311	- -
10817	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	12/22/2020	1/23/2025	602	A1	A-	3.125	0.8061136	2,000,000	1,943,507	2,074,871	- -
10826	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	1/11/2021	1/23/2025	602	A1	A-	3.125	0.8272497	2,000,000	1,943,507	2,074,171	- -
10864	MC1	46625HJX9	JPMorgan Chase - Corporate N	CASTLE	11/18/2021	5/13/2024	347	A1	A-	3.625	0.9770205	1,500,000	1,474,138	1,537,189	- -
10873	MC1	46625HJT8	JPMorgan Chase - Corporate N	CASTLE	12/2/2021	2/1/2024	245	A1	A-	3.875	0.9289607	1,000,000	989,628	1,019,397	- -
10797	MC1	822582CC4	ROYAL DUTCH SHELL PLC	GPAC	11/13/2020	11/7/2024	525	Aa2	AA+	2	0.7055457	3,000,000	2,887,012	3,054,791	10/7/2024
10823	MC1	822582CC4	ROYAL DUTCH SHELL PLC	CASTLE	1/7/2021	11/7/2024	525	Aa2	AA+	2	0.5429301	1,708,000	1,643,672	1,743,253	10/7/2024
10858	MC1	91159HHX1	US Bank	PS	10/29/2021	7/30/2024	425	A3	A	2.4	0.8420282	2,000,000	1,922,896	2,035,769	- -
10814	MC1	931142DV2	WALMART	GPAC	12/17/2020	12/15/2024	563	Aa2	AA	2.65	0.570485	2,000,000	1,937,659	2,063,190	10/15/2024
10801	MC1	30231GBH4	XTO Energy Inc	GPAC	11/19/2020	3/19/2025	657	Aa2	AA-	2.992	0.813784	2,000,000	1,938,693	2,076,890	- -
10816	MC1	30231GBC5	XTO Energy Inc	GPAC	12/21/2020	8/16/2024	442	Aa2	AA-	2.019	0.5432498	2,000,000	1,933,719	2,035,263	7/16/2024
10800	MC1	98459LAA1	YALE UNIVERSITY	GPAC	11/18/2020	4/15/2025	684	Aaa	AAA	0.873	0.5784436	2,000,000	1,861,751	2,010,874	- -
10835	MUN	010831DQ5	ALAMEDA CNTY CA JT PWRS AUTH	CASTLE	2/24/2021	6/1/2023	0	Aa1	AA+	3.095	0.3959011	3,080,000	3,080,000	3,080,000	- -
10788	MUN	014365DS6	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2024	549	Aa2	AA+	1	0.6501532	935,000	881,799	939,834	- -
10789	MUN	014365DR8	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2023	183	Aa2	AA+	1	0.550114	270,000	264,425	270,601	- -
10843	MUN	098419MM3	BONNEVILLE & BINGHAM CNTYS SCH	PS	7/28/2021	9/15/2023	106	Aaa		4	0.4307542	1,000,000	995,450	1,010,254	- -
10808	MUN	13034AL57	CALIFORNIA INFRASTRUCTURE & EC	GPAC	12/17/2020	10/1/2024	488	Aaa	AAA	0.645	0.6450337	1,000,000	942,720	1,000,000	- -
10930	MUN	13048VLK2	CA ST MUNI FIN AUTH REVENUE	GPAC	10/26/2022	10/1/2025	853	A1		2.148	5.0003132	2,060,000	1,938,233	1,933,902	- -
10777	MUN	179093KQ1	CLACKAMAS SCHOOL DISTRICT	PS	10/1/2020	6/15/2024	380	Aa1		0.613	0.6130311	500,000	476,260	500,000	- -
10807	MUN	179198JF4	CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	380	Aa1		0.83	0.480219	300,000	286,347	301,080	- -
10871	MUN	250325UL9	DESCHUTES CTY SCH DIST #1	R W B	12/7/2021	6/15/2026	1110	Aa1		1.4	1.2301048	2,000,000	1,826,020	2,010,013	- -
10709	MUN	29270CNU5	Bonneville Power Administratio	CASTLE	7/30/2019	7/1/2023	30	Aa2	AA-	5.803	2.1249156	1,000,000	1,000,090	1,002,926	- -
10778	MUN	4511527C0	IDAHO ST BOND BANK AUTH REVENU	PS	10/8/2020	9/15/2024	472	Aa1		5	0.6103486	1,000,000	997,810	1,055,821	- -

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						
10780	MUN	476453GR0	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2023	106	Aaa		5	0.4793681	200,000	199,732	202,591	- -
10781	MUN	476453GS8	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2024	472	Aaa		5	0.7253469	220,000	219,340	231,929	- -
10840	MUN	498368EB1	KLAMATH CNTY OR SCH DIST	PS	7/1/2021	6/15/2025	745		AA+	0.86	0.8600191	400,000	368,876	400,000	- -
10870	MUN	569280EX4	Salem-Keizer School District	PS	12/7/2021	6/15/2026	1110	Aa1		1.438	1.2900015	2,000,000	1,823,360	2,008,709	- -
10782	MUN	584288ER1	MEDFORD OR REVENUE	R W B	10/14/2020	7/15/2024	410		AA-	2	0.6503538	815,000	785,790	827,176	- -
10825	MUN	625506PX2	MULTNOMAH CO-REF-TXBL	GPAC	1/21/2021	6/1/2025	731	Aaa	AAA	1	0.5000954	2,165,000	2,021,179	2,186,386	- -
10815	MUN	625517MG9	MULTNOMAH COUNTY OR SCHOOLS	R W B	12/30/2020	6/15/2024	380	Aa1	AA+	2	0.4052718	2,750,000	2,660,048	2,795,345	- -
10841	MUN	625517NE3	MULTNOMAH COUNTY OR SCHOOLS	CASTLE	7/15/2021	6/30/2025	760	Aa2	AA	0.95	0.6870868	1,255,000	1,164,238	1,261,761	- -
10768	MUN	67232BM6	OAKLAND CA REDEV SUCCESSOR	PS	8/21/2020	9/1/2023	92		AA-	3.125	0.6015189	2,500,000	2,485,500	2,515,606	- -
10875	MUN	68587FAW4	OR EDU DISTS FF&C PENSION OBLI	R W B	12/8/2021	6/30/2026	1125	Aaa	AA	1.104	1.3861517	250,000	225,223	247,901	- -
10950	MUN	68609TWD6	OREGON STATE	GPAC	12/1/2022	5/1/2025	700	Aa1	AA+	0.895	4.7532126	500,000	464,595	467,594	- -
10805	MUN	68609TZR2	Oregon State Lottery	R W B	12/1/2020	8/1/2024	427	Aa1	AA+	0.638	0.4148774	505,000	478,846	506,303	- -
10811	MUN	68608USW7	Oregon State Lottery	R W B	12/17/2020	8/1/2024	427	Aa1	AA+	2.677	0.9386601	755,000	734,607	770,018	8/1/2023
10812	MUN	68608USD9	Oregon State Lottery	R W B	12/17/2020	8/1/2024	427	Aa1	AA+	2.677	0.9386585	500,000	497,685	509,946	8/1/2023
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	305	Aa2	AAA	2.505	0.3901753	2,350,000	2,296,091	2,391,118	- -
10874	MUN	68609TWC8	Oregon State Lottery	R W B	12/2/2021	5/1/2024	335	Aa1	AA+	0.795	0.7300606	500,000	479,895	500,294	- -
10771	MUN	68583RCT7	OR ST COMMUNITY COLLEGE DIST	R W B	8/27/2020	6/30/2024	395	Aa1	AA+	5.66	0.6000375	90,000	90,320	94,857	- -
10853	MUN	68583RCY6	OR ST COMMUNITY COLLEGE DIST	PS	8/31/2021	6/30/2024	395		AA	0.583	0.5830334	1,000,000	950,100	1,000,000	- -
10863	MUN	68583RCV2	OR ST COMMUNITY COLLEGE DIST	GPAC	11/18/2021	6/30/2026	1125	Aa1	AA+	5.68	1.4000014	210,000	217,079	236,719	- -
10876	MUN	68607DVC6	ODOT HWY USER TAX REV	R W B	12/8/2021	11/15/2026	1263	Aa1	AAA	0.934	1.3661066	260,000	230,565	256,258	- -
10784	MUN	732098PE2	POMONA CALI UNI SCH DIST TAXAB	PS	10/20/2020	8/1/2024	427	Aa3		0.77	0.6001765	1,200,000	1,141,896	1,202,348	- -
10809	MUN	736688MD1	Portland Community College	PS	12/17/2020	6/15/2024	380	Aa1		0.572	0.5720012	1,000,000	952,600	1,000,000	- -
10845	MUN	736688MF6	Portland Community College	MORETN	7/23/2021	6/15/2026	1110	Aa1		0.899	0.8000224	1,250,000	1,123,675	1,253,679	- -
10810	MUN	73474TAB6	MORROW PORT TRANS FAC	R W B	12/14/2020	9/1/2024	458	Aa2		3.221	0.4201896	1,750,000	1,705,218	1,810,726	- -
10837	MUN	73473RDH5	MORROW PORT TRANS FAC	R W B	4/1/2021	12/1/2023	183		A-	0.7	0.7000516	1,000,000	975,530	1,000,000	- -
10838	MUN	73473RDW2	MORROW PORT TRANS FAC	R W B	4/1/2021	6/1/2023	0		A-	0.7	0.7000625	215,000	215,000	215,000	- -
10951	MUN	752147HJ0	RANCHO SANTIAGO CA CMNTY CLG D	GPAC	12/1/2022	9/1/2025	823	Aa2	AA	0.734	4.6299342	1,895,000	1,735,574	1,740,854	- -
10776	MUN	568571CZ4	SILVER FALLS SD	PS	9/17/2020	6/15/2024	380	Aa1		0.55	0.5500254	1,900,000	1,806,558	1,900,000	- -
10831	MUN	799055QU5	SAN MATEO CA FOSTER CITY SCHO	DA DAV	2/16/2021	8/1/2025	792	Aaa	AA+	1.597	0.4700929	500,000	468,445	512,067	- -
10786	MUN	835569GR9	SONOMA CCD	PS	10/21/2020	8/1/2024	427	Aa2	AA	2.061	0.600206	1,200,000	1,158,252	1,220,190	- -
10787	MUN	88675ABS4	TIGARD OR WTR SYS REVENUE	PS	11/3/2020	8/1/2025	792	Aa3	AA	2	0.8504149	350,000	330,162	358,527	- -
10779	MUN	906429EE1	UNION CTY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	380	Aa1		0.675	0.6750364	490,000	466,745	490,000	- -
10785	MUN	939307KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	380	Aa1		0.59	0.5840838	1,500,000	1,426,545	1,500,000	- -
10798	MUN	938429V61	Washington County SD Municipal	PS	11/17/2020	6/15/2025	745	Aa1	AA+	0.912	0.6448704	350,000	323,180	351,875	- -
10839	MUN	984674JZ5	MCMINNIVILLE SCHOOL DIST YAMHIL	PS	6/15/2021	6/15/2023	14	Aa1		0.28	0.28	170,000	169,696	170,000	- -
10078	RRP	SYS10078	Local Govt Investment Pool		7/1/2006	- -	1			4.05	4.05	21,370,284	21,370,284	21,370,284	- -
10084	RR2	SYS10084	First Interstate Bank		7/1/2006	- -	1			4.05	4.05	14,192,041	14,192,041	14,192,041	- -
<b>TOTALS</b>												<b>289,733,324</b>	<b>279,533,664</b>	<b>288,417,089</b>	



BOARD OF  
COMMISSIONERS

# AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** June 26, 2023

**SUBJECT:** Finance Report for May 2023

**ATTENDANCE:**  
Dan Emerson, Budget & Financial Planning Manager



**MEMORANDUM**

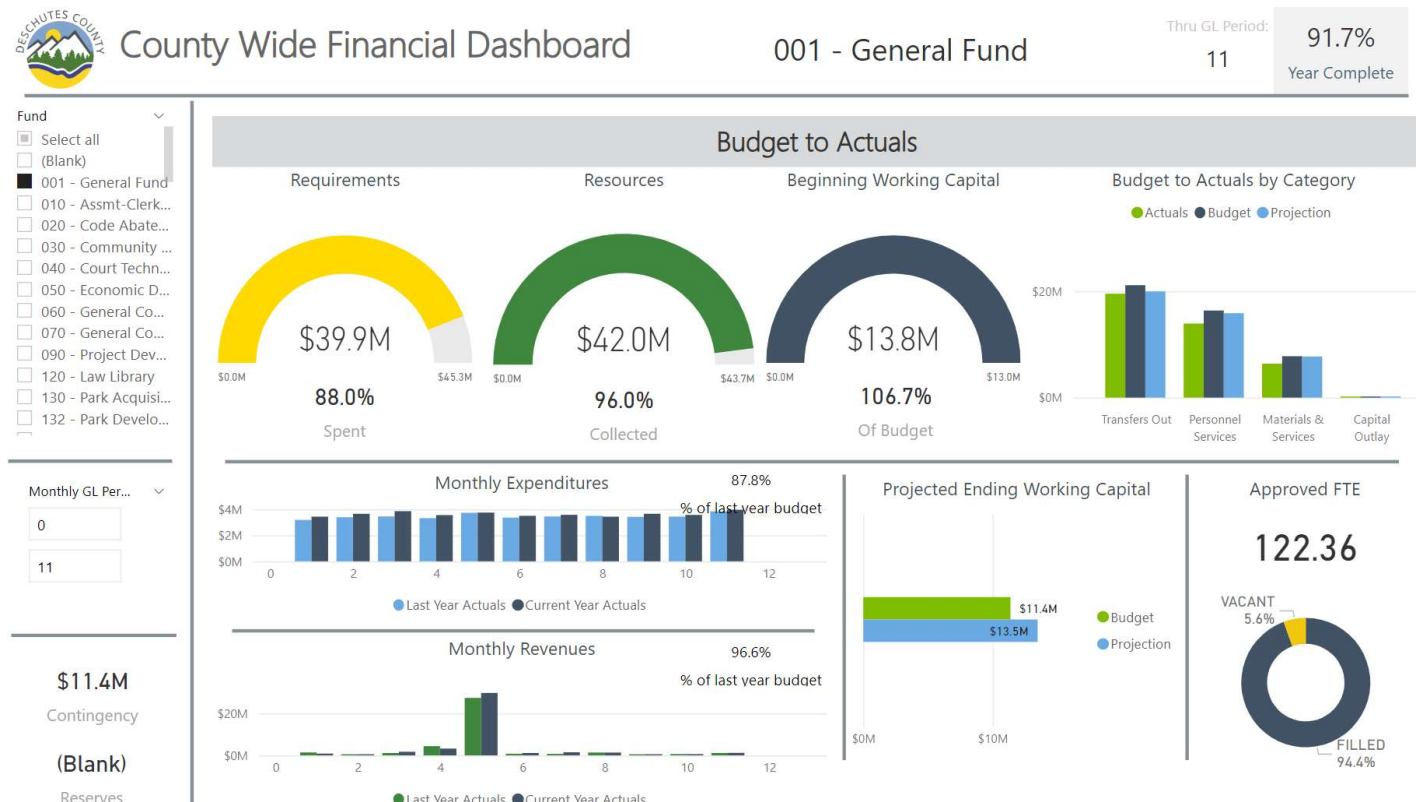
**DATE:** June 21, 2023  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer  
**SUBJECT:** Finance Report for May 2023

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

**Budget to Actuals Report**

General Fund

- *Revenue* YTD in the General Fund is \$42.0M or 96.0% of budget. By comparison, last year revenue YTD was \$39.4M and 96.6% of budget.
- *Expenses* YTD are \$39.9M and 88.0% of budget. By comparison, last year expenses YTD were \$38.0M and 87.7% of budget.
- *Beginning Fund Balance* is \$13.8M or 106.7% of the budgeted \$12.9M beginning fund balance.



All Major Funds

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

**Position Control Summary**

Position Control Summary FY23													July - June	
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Percent Unfilled
Assessor	Filled	33.26	31.00	32.00	31.00	31.00	33.26	32.26	32.26	32.26	32.26	32.26	32.63	
	Unfilled	2.00	4.26	3.26	4.26	4.26	2.00	3.00	3.00	3.00	3.00	3.00	2.63	8.94%
Clerk	Filled	9.48	9.48	10.48	10.48	10.48	10.48	10.48	9.48	9.48	10.48	9.48	9.48	
	Unfilled	1.00	1.00	-	-	-	-	-	1.00	1.00	-	1.00	1.00	4.34%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
DA	Filled	57.40	58.40	59.20	61.20	61.20	59.80	58.30	58.80	58.00	59.00	59.00	59.00	
	Unfilled	3.20	2.20	1.40	0.40	0.40	1.30	2.80	2.80	3.60	2.60	2.60	2.60	3.46%
Tax	Filled	5.50	5.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	5.50	5.50	5.50	
	Unfilled	1.00	1.00	-	-	-	-	-	-	-	1.00	1.00	1.00	5.59%
Veterans'	Filled	5.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00	5.00	
	Unfilled	-	-	-	1.00	1.00	1.00	-	-	-	-	-	-	5.45%
Property Mgmt	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00	
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	27.27%
Total General Fund	Filled	113.16	111.90	115.70	115.70	115.70	116.56	115.06	114.56	113.76	115.76	115.13	-	
	Unfilled	8.20	9.46	5.66	6.66	6.66	5.30	6.80	7.80	8.60	6.60	7.23	-	5.88%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Community Justice	Filled	45.20	45.20	45.90	44.90	44.90	45.90	45.90	45.90	47.00	45.00	44.00	44.00	
	Unfilled	2.70	2.70	2.00	3.00	3.00	2.00	2.00	2.00	2.00	4.00	5.00	5.00	5.73%
Sheriff	Filled	218.25	232.25	230.25	230.25	231.75	229.75	228.75	235.75	233.75	232.25	231.25	231.25	
	Unfilled	44.75	30.75	32.75	32.75	31.25	33.25	36.25	29.25	31.25	32.75	33.75	33.75	12.70%
Houseless Effort	Filled	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	
	Unfilled	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	50.00%
Health Svcs	Filled	355.80	357.50	368.30	371.30	374.55	380.20	380.10	383.30	383.95	376.10	375.30	375.30	
	Unfilled	49.55	47.85	48.25	46.25	44.25	39.60	39.70	38.50	37.85	44.70	45.50	45.50	10.50%
CDD	Filled	59.80	58.80	59.80	58.80	59.80	57.80	57.80	58.80	58.80	57.80	56.80	56.80	
	Unfilled	12.20	13.20	12.20	13.20	12.20	14.20	6.20	5.20	5.20	6.20	7.20	7.20	14.26%
Road	Filled	55.00	55.00	58.00	57.00	58.00	58.00	57.00	57.00	58.00	56.00	57.00	57.00	
	Unfilled	6.00	6.00	3.00	4.00	3.00	3.00	4.00	4.00	3.00	5.00	4.00	4.00	6.71%
Adult P&P	Filled	35.55	35.55	35.85	34.85	34.85	34.85	34.85	33.85	33.75	33.75	33.75	33.75	
	Unfilled	5.30	5.30	5.00	6.00	6.00	6.00	6.00	7.00	6.00	6.00	6.00	6.00	14.48%
Solid Waste	Filled	27.00	26.00	28.00	26.00	27.00	28.00	27.00	28.00	30.00	30.00	30.00	30.00	
	Unfilled	3.00	4.00	2.00	4.00	3.00	2.00	3.00	2.00	-	-	-	-	6.97%
Victims Assistance	Filled	8.00	8.00	8.00	8.50	8.50	8.50	7.50	7.50	7.50	7.50	8.00	8.00	
	Unfilled	-	-	-	-	-	-	1.00	2.00	2.00	2.00	1.50	1.50	8.85%
GIS Dedicated	Filled	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Fair & Expo	Filled	9.75	9.75	9.75	10.75	10.75	10.75	10.75	11.75	11.75	11.75	11.75	11.75	
	Unfilled	3.75	3.75	3.75	2.75	2.75	2.75	2.75	1.75	1.75	1.75	1.75	1.75	19.70%
Natural Resource	Filled	1.00	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
	Unfilled	1.00	2.00	2.00	2.00	-	-	-	-	-	-	-	-	31.82%
ISF - Facilities	Filled	20.75	21.75	20.75	21.75	21.75	19.75	19.75	21.75	23.75	23.75	23.75	23.75	
	Unfilled	4.25	3.25	4.25	3.25	3.25	5.25	5.25	3.25	1.25	1.25	1.25	1.25	13.00%
ISF - Admin	Filled	8.75	8.75	9.75	10.75	10.75	10.75	9.75	9.75	9.75	9.75	9.75	9.75	
	Unfilled	2.00	2.00	1.00	-	-	-	-	-	-	-	-	-	4.42%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
ISF - Finance	Filled	10.00	8.00	10.00	10.00	10.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	
	Unfilled	1.00	3.00	1.00	1.00	1.00	-	-	-	-	-	-	-	5.51%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
ISF - HR	Filled	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.80	8.80	
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.20	1.20	10.18%
ISF - IT	Filled	16.70	16.70	16.70	16.70	16.70	15.70	15.70	16.70	15.70	15.70	15.70	15.70	
	Unfilled	-	-	-	-	-	1.00	1.00	-	1.00	1.00	1.00	1.00	2.72%
ISF - Risk	Filled	2.25	2.25	2.25	2.25	2.25	2.25	3.25	3.25	3.25	3.25	3.25	3.25	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
911	Filled	52.00	51.00	49.57	50.57	51.57	52.10	50.10	52.10	52.10	52.10	51.10	51.10	
	Unfilled	8.00	9.00	10.43	9.43	8.43	7.91	9.91	7.91	7.91	7.91	8.91	8.91	14.50%
<b>Total:</b>														
	<b>Filled</b>	1,064.86	1,074.30	1,095.47	1,096.97	1,107.72	1,111.76	1,104.16	1,120.86	1,123.71	1,112.36	1,108.23	-	
	<b>Unfilled</b>	154.70	145.26	135.29	136.29	126.79	124.26	125.86	112.66	109.81	120.16	124.29	-	
	<b>Total</b>	1,219.56	1,219.56	1,230.76	1,233.26	1,234.51	1,236.01	1,230.01	1,233.51	1,233.51	1,232.51	1,232.51	-	
	<b>% Unfilled</b>	<b>12.68%</b>	<b>11.91%</b>	<b>10.99%</b>	<b>11.05%</b>	<b>10.27%</b>	<b>10.05%</b>	<b>10.23%</b>	<b>9.13%</b>	<b>8.90%</b>	<b>9.75%</b>	<b>10.08%</b>		<b>10.46%</b>

A No FTE changes



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	40,504,168	40,047,506	99%	43,472,708	41,743,351	96%	42,971,725	99%
030 - Juvenile	901,143	1,007,843	112%	1,010,203	908,519	90%	1,088,437	108%
160/170 - TRT	12,578,435	13,029,089	104%	13,631,282	11,990,520	88%	12,601,361	92%
200 - American Rescue Fund	19,000,000	14,281,402	75%	105,186	26,776,058	999%	26,802,669	999%
220 - Justice Court	550,832	494,676	90%	525,032	474,817	90%	525,510	100%
255 - Sheriff's Office	44,947,745	45,776,980	102%	48,877,055	49,831,264	102%	49,547,669	101%
274 - Health Services	48,727,400	48,848,440	100%	57,787,985	56,000,646	97%	56,008,326	97%
295 - CDD	9,580,316	10,542,434	110%	11,675,519	8,465,231	73%	9,306,102	80%
325 - Road	22,629,649	24,768,506	109%	24,889,063	22,299,568	90%	25,487,963	102%
355 - Adult P&P	5,840,250	6,178,356	106%	6,134,018	6,171,088	101%	6,240,881	102%
465 - Road CIP	2,471,190	1,124,832	46%	1,943,063	324,244	17%	629,236	32%
610 - Solid Waste	13,350,600	13,930,834	104%	14,503,499	12,549,197	87%	14,109,101	97%
615 - Fair & Expo	1,395,724	1,779,723	128%	1,408,534	2,061,168	146%	2,139,993	152%
616 - Annual County Fair	1,560,500	1,922,671	123%	1,849,380	2,365,207	128%	2,379,157	129%
617 - Fair & Expo Capital Reserve	8,544	8,012	94%	7,414	237,709	999%	320,357	999%
618 - RV Park	517,524	584,713	113%	642,252	502,640	78%	517,040	81%
619 - RV Park Reserve	7,546	6,354	84%	6,298	20,678	328%	23,220	369%
670 - Risk Management	3,146,973	4,409,440	140%	3,311,477	3,052,983	92%	3,408,701	103%
675 - Health Benefits	23,027,177	25,070,639	109%	23,658,700	22,450,240	95%	24,607,261	104%
705 - 911	12,019,306	12,896,533	107%	13,744,678	13,529,168	98%	14,099,498	103%
999 - Other	50,071,869	34,055,652	68%	58,702,131	55,049,175	94%	58,724,745	100%
<b>TOTAL RESOURCES</b>	<b>312,836,891</b>	<b>300,764,634</b>	<b>96%</b>	<b>327,885,478</b>	<b>336,803,469</b>	<b>103%</b>	<b>351,538,954</b>	<b>107%</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	21,298,809	19,383,248	91%	24,202,373	20,336,596	84%	23,644,100	98%
030 - Juvenile	7,496,355	6,674,328	89%	7,928,538	6,611,412	83%	7,567,055	95%
160/170 - TRT	4,010,388	3,826,539	95%	13,113,218	11,111,298	85%	11,785,337	90%
200 - American Rescue Fund	38,000,000	14,187,441	37%	23,129,361	13,970,017	60%	14,413,965	62%
220 - Justice Court	736,142	690,802	94%	731,183	667,248	91%	756,088	103%





# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

255 - Sheriff's Office	54,162,360	51,382,461	95%	59,715,533	51,099,645	86%	59,463,047	100%
274 - Health Services	58,872,642	51,718,597	88%	70,979,127	55,568,611	78%	64,810,799	91%
295 - CDD	9,978,889	8,963,943	90%	11,233,304	8,434,678	75%	9,520,751	85%
325 - Road	15,024,128	13,771,124	92%	16,188,996	11,519,900	71%	15,572,519	96%
355 - Adult P&P	7,079,915	6,392,578	90%	7,575,910	6,033,442	80%	6,877,908	91%
465 - Road CIP	29,722,691	8,106,117	27%	28,387,166	15,094,083	53%	22,913,621	81%
610 - Solid Waste	9,709,991	8,792,122	91%	11,754,672	8,625,756	73%	10,895,575	93%
615 - Fair & Expo	2,504,877	2,626,480	105%	2,768,054	2,954,480	107%	3,260,145	118%
616 - Annual County Fair	1,468,131	1,352,783	92%	1,852,030	2,011,562	109%	2,056,931	111%
617 - Fair & Expo Capital Reserve	568,000	7,670	1%	870,000	262,341	30%	870,000	100%
618 - RV Park	552,188	466,135	84%	594,181	409,657	69%	504,209	85%
619 - RV Park Reserve	100,000	885	1%	100,000	5,532	6%	6,000	6%
670 - Risk Management	6,427,292	4,982,451	78%	5,887,806	2,596,000	44%	4,108,090	70%
675 - Health Benefits	29,424,393	29,294,027	100%	26,769,217	25,581,951	96%	31,285,967	117%
705 - 911	14,563,007	10,896,900	75%	17,709,497	12,122,475	68%	17,078,981	96%
999 - Other	86,872,890	41,149,853	47%	107,944,843	52,821,877	49%	97,607,097	90%
<b>TOTAL REQUIREMENTS</b>	<b>398,573,088</b>	<b>284,666,484</b>	<b>71%</b>	<b>439,435,009</b>	<b>307,838,562</b>	<b>70%</b>	<b>404,998,185</b>	<b>92%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	(21,952,604)	(21,807,006)	99%	(20,871,416)	(19,297,426)	92%	(19,698,572)	94%
030 - Juvenile	6,223,387	6,223,387	100%	6,452,997	5,915,239	92%	6,452,997	100%
160/170 - TRT	(6,024,574)	(5,916,413)	98%	(6,031,446)	(5,528,787)	92%	(5,894,161)	98%
220 - Justice Court	240,956	196,126	81%	263,217	241,274	92%	263,217	100%
255 - Sheriff's Office	3,500,737	3,501,246	100%	3,448,587	3,138,950	91%	3,448,587	100%
274 - Health Services	6,122,830	6,122,830	100%	8,007,942	6,337,226	79%	6,143,585	77%
295 - CDD	(270,622)	(1,159,207)	428%	(911,585)	(766,647)	84%	(821,579)	90%
325 - Road	(11,757,547)	(11,757,547)	100%	(12,330,136)	(12,330,136)	100%	(12,330,136)	100%
355 - Adult P&P	471,072	471,071	100%	267,532	228,593	85%	267,532	100%
465 - Road CIP	12,193,917	10,672,113	88%	14,230,313	9,778,721	69%	14,131,212	99%
610 - Solid Waste	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,052,793)	58%	(3,453,962)	65%
615 - Fair & Expo	962,736	918,804	95%	704,127	645,447	92%	608,026	86%
616 - Annual County Fair	(75,000)	(75,000)	100%	(156,706)	(143,638)	92%	(156,706)	100%
617 - Fair & Expo Capital Reserve	798,901	779,502	98%	1,149,827	1,053,987	92%	1,108,643	96%
618 - RV Park	47,958	47,958	100%	(81,566)	(61,441)	75%	(81,566)	100%
619 - RV Park Reserve	132,042	132,042	100%	261,750	239,767	92%	261,566	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(3,201)	91%	(3,500)	100%
705 - 911	-	-	0%	(59,900)	(59,900)	100%	(59,900)	100%
999 - Other	15,418,726	17,682,916	115%	10,159,373	13,595,265	134%	9,814,717	97%
<b>TOTAL TRANSFERS</b>	<b>91</b>	<b>-</b>	<b>0</b>	<b>(800,255)</b>	<b>(69,500)</b>	<b>0</b>	<b>-</b>	<b>0%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

ENDING FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	10,723,375	13,847,828	129%	11,374,637	15,957,157	13,476,881	118%
030 - Juvenile	596,681	1,522,125	255%	634,663	1,734,472	1,496,504	236%
160/170 - TRT	8,433,816	9,475,532	112%	4,000,000	4,825,967	4,397,395	110%
200 - American Rescue Fund	-	108,098	999%	-	12,914,139	12,496,803	999%
220 - Justice Court	55,646	-	0%	57,066	48,843	32,639	57%
255 - Sheriff's Office	12,160,633	15,162,285	125%	7,024,650	17,032,853	8,695,494	124%
274 - Health Services	6,011,534	13,942,649	232%	6,045,519	20,711,909	11,283,761	187%
295 - CDD	763,172	2,168,956	284%	1,627,134	1,432,862	1,132,728	70%
325 - Road	2,231,806	7,806,356	350%	2,262,898	6,255,888	5,391,665	238%
355 - Adult P&P	1,971,182	3,238,905	164%	1,925,640	3,605,144	2,869,410	149%
465 - Road CIP	5,316,460	27,223,832	512%	12,334,484	22,232,713	19,070,659	155%
610 - Solid Waste	583,520	3,066,662	526%	556,359	3,937,310	2,826,226	508%
615 - Fair & Expo	604,256	995,519	165%	315,960	747,654	483,394	153%
616 - Annual County Fair	17,369	385,854	999%	225,358	595,861	551,374	245%
617 - Fair & Expo Capital Reserve	1,341,108	1,809,440	135%	1,587,183	2,838,795	2,368,440	149%
618 - RV Park	13,294	166,536	999%	82,920	198,078	97,801	118%
619 - RV Park Reserve	824,054	1,191,937	145%	1,340,766	1,446,849	1,470,723	110%
670 - Risk Management	5,045,296	8,944,938	177%	5,107,351	9,398,720	8,242,049	161%
675 - Health Benefits	8,375,402	11,304,191	135%	8,815,139	8,172,480	4,625,484	52%
705 - 911	9,307,082	12,708,705	137%	8,926,080	14,055,498	9,669,322	108%
999 - Other	55,322,038	95,096,396	172%	56,636,539	114,459,367	69,878,503	123%
<b>TOTAL FUND BALANCE</b>	<b>129,697,724</b>	<b>230,166,744</b>	<b>177%</b>	<b>130,880,346</b>	<b>262,602,560</b>	<b>180,557,254</b>	<b>138%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Property Taxes - Current	32,410,716	32,791,880	101%	34,467,173	34,511,573	100%	34,538,000	100%	70,827	A
Property Taxes - Prior	460,000	337,612	73%	301,000	306,113	102%	324,505	108%	23,505	
Other General Revenues	2,689,926	2,880,344	107%	3,591,874	3,894,463	108%	3,996,559	111%	404,685	B
Assessor	987,411	886,514	90%	964,246	508,396	53%	964,246	100%	-	
Clerk	2,741,215	2,225,591	81%	2,298,566	1,175,209	51%	1,298,566	56%	(1,000,000)	C
BOPTA	14,588	13,216	91%	14,588	6,725	46%	14,588	100%	-	
District Attorney	448,201	258,776	58%	1,183,942	1,045,245	88%	1,183,942	100%	-	
Tax Office	341,004	321,554	94%	221,483	94,890	43%	221,483	100%	-	
Veterans	259,107	182,018	70%	214,836	136,514	64%	214,836	100%	-	D
Property Management	152,000	150,000	99%	215,000	64,224	30%	215,000	100%	-	E
<b>TOTAL RESOURCES</b>	<b>40,504,168</b>	<b>40,047,506</b>	<b>99%</b>	<b>43,472,708</b>	<b>41,743,351</b>	<b>96%</b>	<b>42,971,725</b>	<b>99%</b>	<b>(500,983)</b>	

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Assessor	5,454,784	5,157,534	95%	5,910,478	4,816,226	81%	5,533,248	94%	377,230	F
Clerk	2,080,739	1,735,214	83%	2,432,710	1,937,476	80%	2,345,190	96%	87,520	G
BOPTA	82,911	77,147	93%	87,177	74,765	86%	88,553	102%	(1,376)	
District Attorney	9,715,707	8,677,696	89%	10,979,839	9,463,771	86%	11,065,160	101%	(85,321)	H
Medical Examiner	242,652	241,582	100%	438,702	270,932	62%	371,702	85%	67,000	
Tax Office	932,570	886,019	95%	905,262	764,136	84%	863,152	95%	42,110	G
Veterans	795,189	762,328	96%	809,390	646,187	80%	805,680	100%	3,710	G
Property Management	380,061	360,274	95%	508,359	353,799	70%	440,959	87%	67,400	G
Non-Departmental	1,614,196	1,485,453	92%	2,130,456	2,009,303	94%	2,130,456	100%	-	I
<b>TOTAL REQUIREMENTS</b>	<b>21,298,809</b>	<b>19,383,248</b>	<b>91%</b>	<b>24,202,373</b>	<b>20,336,596</b>	<b>84%</b>	<b>23,644,100</b>	<b>98%</b>	<b>558,273</b>	

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Transfers In	260,000	260,000	100%	260,000	238,733	92%	260,439	100%	439	J
Transfers Out	(22,212,604)	(22,067,006)	99%	(21,131,416)	(19,536,159)	92%	(19,959,011)	94%	1,172,405	K
<b>TOTAL TRANSFERS</b>	<b>(21,952,604)</b>	<b>(21,807,006)</b>	<b>99%</b>	<b>(20,871,416)</b>	<b>(19,297,426)</b>	<b>92%</b>	<b>(19,698,572)</b>	<b>94%</b>	<b>1,172,844</b>	

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	13,470,620	14,990,575	111%	12,975,718	13,847,828	107%	13,847,828	107%	872,110
Resources over Requirements	19,205,359	20,664,258		19,270,335	21,406,756		19,327,625		57,290
Net Transfers - In (Out)	(21,952,604)	(21,807,006)		(20,871,416)	(19,297,426)		(19,698,572)		1,172,844
<b>TOTAL FUND BALANCE</b>	<b>\$ 10,723,375</b>	<b>\$ 13,847,828</b>	<b>129%</b>	<b>\$ 11,374,637</b>	<b>\$ 15,957,157</b>	<b>140%</b>	<b>\$ 13,476,881</b>	<b>118%</b>	<b>\$2,102,244</b>

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



# Budget to Actuals Report

## Juvenile - Fund 030

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	432,044	500,765	116%	525,049	407,250	78%	525,049	100%	-
ODE Juvenile Crime Prev	100,517	117,184	117%	123,000	74,385	60%	107,720	88%	(15,280) A
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	89,500	100%	89,500	100%	-
Leases	88,000	89,154	101%	86,000	82,709	96%	90,228	105%	4,228 B
Inmate/Prisoner Housing	80,000	92,400	116%	55,000	114,900	209%	120,000	218%	65,000 C
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	49,339	37,847	77%	43,271	88%	(6,068) D
Miscellaneous	7,500	29,113	388%	42,500	46,747	110%	50,000	118%	7,500 E
OJD Court Fac/Sec SB 1065	20,000	10,291	51%	15,000	12,149	81%	15,000	100%	-
Food Subsidy	12,000	11,380	95%	10,000	11,358	114%	11,359	114%	1,359 F
Contract Payments	8,000	9,947	124%	8,000	3,572	45%	5,000	63%	(3,000) G
Interest on Investments	14,243	7,647	54%	6,815	28,104	412%	31,310	459%	24,495 H
<b>TOTAL RESOURCES</b>	<b>901,143</b>	<b>1,007,843</b>	<b>112%</b>	<b>1,010,203</b>	<b>908,519</b>	<b>90%</b>	<b>1,088,437</b>	<b>108%</b>	<b>78,234</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,082,895	5,411,118	89%	6,292,271	5,351,796	85%	6,026,726	96%
Materials and Services	1,363,409	1,249,983	92%	1,527,992	1,236,000	81%	1,432,054	94%	95,938 J
Capital Outlay	50,051	13,226	26%	108,275	23,615	22%	108,275	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>7,496,355</b>	<b>6,674,328</b>	<b>89%</b>	<b>7,928,538</b>	<b>6,611,412</b>	<b>83%</b>	<b>7,567,055</b>	<b>95%</b>	<b>361,483</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,304,397	6,304,397	100%	6,529,064	5,984,957	92%	6,529,064	100%
Transfers Out-Veh Reserve	(81,010)	(81,010)	100%	(76,067)	(69,718)	92%	(76,067)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,223,387</b>	<b>6,223,387</b>	<b>100%</b>	<b>6,452,997</b>	<b>5,915,239</b>	<b>92%</b>	<b>6,452,997</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	968,506	965,223	100%	1,100,001	1,522,125	138%	1,522,125	138%
Resources over Requirements	(6,595,212)	(5,666,485)		(6,918,335)	(5,702,892)		(6,478,618)		439,717
Net Transfers - In (Out)	6,223,387	6,223,387		6,452,997	5,915,239		6,452,997		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 596,681</b>	<b>\$ 1,522,125</b>	<b>255%</b>	<b>\$ 634,663</b>	<b>\$ 1,734,472</b>	<b>273%</b>	<b>\$ 1,496,504</b>	<b>236%</b>	<b>\$861,841</b>

- A** Two year grant adjusted amount based on 2022 spending.
- B** New lease payment for JBarJ.
- C** Out of county utilization for last two months is higher than anticipated based on original projection. Can shift daily based on intake activity.
- D** Department of Corrections expecting a reduction in final payment.
- E** Expungement revenue higher than originally projected and received additional funding from JCP/ODE.
- F** Reimbursement for meals through Oregon Department of Education higher than anticipated.
- G** Fewer contracted community service projects.
- H** Investment Income projected to come in higher than budget.
- I** Projected savings based on vacancy and other personnel cost reductions to date
- J** Savings based on current expense trends for materials and services.



# Budget to Actuals Report

## TRT - Fund 160/170

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,519,987	12,977,205	104%	13,580,874	11,897,510	88%	12,500,000	92%	(1,080,874) <b>A</b>
Interest on Investments	58,448	51,884	89%	50,408	92,849	184%	101,200	201%	50,792 <b>B</b>
Miscellaneous	-	-		-	161		161		161
<b>TOTAL RESOURCES</b>	<b>12,578,435</b>	<b>13,029,089</b>	<b>104%</b>	<b>13,631,282</b>	<b>11,990,520</b>	<b>88%</b>	<b>12,601,361</b>	<b>92%</b>	<b>(1,029,921)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Grants & Contributions	-	-		5,600,000	4,600,000	82%	4,600,000	82%
COVA	3,660,659	3,512,891	96%	3,675,886	3,027,140	82%	3,374,774	92%	301,112 <b>D</b>
Interfund Charges	239,526	239,526	100%	3,574,573	3,276,692	92%	3,574,573	100%	- <b>E</b>
Administrative	15,203	9,365	62%	215,508	165,091	77%	188,739	88%	26,769
Software	95,000	64,758	68%	47,251	42,375	90%	47,251	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>4,010,388</b>	<b>3,826,539</b>	<b>95%</b>	<b>13,113,218</b>	<b>11,111,298</b>	<b>85%</b>	<b>11,785,337</b>	<b>90%</b>	<b>1,327,881</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(18,326)	92%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(68,750)	92%	(75,000)	100%	-
Transfer Out - Justice Court	(240,956)	(196,126)	81%	(263,217)	(241,274)	92%	(263,217)	100%	-
Transfer Out - Health	(444,417)	(444,417)	100%	(418,417)	(383,548)	92%	(418,417)	100%	-
Transfer Out - F&E Reserve	(498,901)	(479,502)	96%	(501,683)	(459,866)	92%	(460,499)	92%	41,184 <b>F</b>
Transfer Out - F&E	(1,093,513)	(1,049,581)	96%	(1,101,342)	(1,009,558)	92%	(1,005,241)	91%	96,101 <b>G</b>
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(3,347,465)	92%	(3,651,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(6,024,574)</b>	<b>(5,916,413)</b>	<b>98%</b>	<b>(6,031,446)</b>	<b>(5,528,787)</b>	<b>92%</b>	<b>(5,894,161)</b>	<b>98%</b>	<b>137,285</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,890,343	6,189,395	105%	9,513,382	9,475,532	100%	9,475,532	100%
Resources over Requirements	8,568,047	9,202,550		518,064	879,222		816,024		297,960
Net Transfers - In (Out)	(6,024,574)	(5,916,413)		(6,031,446)	(5,528,787)		(5,894,161)		137,285
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,433,816</b>	<b>\$ 9,475,532</b>	<b>112%</b>	<b>\$ 4,000,000</b>	<b>\$ 4,825,967</b>	<b>121%</b>	<b>\$ 4,397,395</b>	<b>110%</b>	<b>\$397,395</b>

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



# Budget to Actuals Report

## ARPA – Fund 200

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	-	93,961		105,186	285,209	271%	311,820	296%	206,634
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	14,187,441	75%	-	24,179,776		24,179,776		24,179,776
Local Assistance & Tribal Consistency	-	-		-	2,311,073		2,311,073		2,311,073
<b>TOTAL RESOURCES</b>	<b>19,000,000</b>	<b>14,281,402</b>	<b>75%</b>	<b>105,186</b>	<b>26,776,058</b>	<b>999%</b>	<b>26,802,669</b>	<b>999%</b>	<b>26,697,483</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	20,650,098	5,242,251	25%	15,394,824	11,193,470	73%	11,512,793	75%
Administrative	5,281,005	143,079	3%	4,317,328	130,384	3%	225,263	5%	4,092,065
Infrastructure	2,050,000	527,275	26%	1,634,710	771,946	47%	772,000	47%	862,710
Negative Economic Impacts	6,285,840	5,488,685	87%	899,577	927,155	103%	927,156	103%	(27,579)
Public Health	3,733,057	2,786,152	75%	882,922	947,061	107%	976,753	111%	(93,831)
<b>TOTAL REQUIREMENTS</b>	<b>38,000,000</b>	<b>14,187,441</b>	<b>37%</b>	<b>23,129,361</b>	<b>13,970,017</b>	<b>60%</b>	<b>14,413,965</b>	<b>62%</b>	<b>8,715,396</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	19,000,000	14,137	0%	23,024,175	108,098	0%	108,098	0%
Resources over Requirements	(19,000,000)	93,961		(23,024,175)	12,806,041		12,388,705		35,412,880
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 108,098</b>	<b>999%</b>	<b>-</b>	<b>\$ 12,914,139</b>	<b>999%</b>	<b>\$ 12,496,803</b>	<b>999%</b>	<b>\$12,496,803</b>

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



# Budget to Actuals Report

## Justice Court - Fund 220

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	550,000	494,265	90%	525,000	474,342	90%	525,000	100%	-
Interest on Investments	95	45	48%	32	474	999%	510	999%	478 <b>A</b>
Miscellaneous	737	365	50%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>550,832</b>	<b>494,676</b>	<b>90%</b>	<b>525,032</b>	<b>474,817</b>	<b>90%</b>	<b>525,510</b>	<b>100%</b>	<b>478</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	577,209	541,792	94%	569,648	528,572	93%	594,553	104%
Materials and Services	158,933	149,011	94%	161,535	138,676	86%	161,535	100%	- <b>C</b>
<b>TOTAL REQUIREMENTS</b>	<b>736,142</b>	<b>690,802</b>	<b>94%</b>	<b>731,183</b>	<b>667,248</b>	<b>91%</b>	<b>756,088</b>	<b>103%</b>	<b>(24,905)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	240,956	196,126	81%	263,217	241,274	92%	263,217	100%
<b>TOTAL TRANSFERS</b>	<b>240,956</b>	<b>196,126</b>	<b>81%</b>	<b>263,217</b>	<b>241,274</b>	<b>92%</b>	<b>263,217</b>	<b>100%</b>	<b>-</b>

Resources over Requirements	(185,310)	(196,126)		(206,151)	(192,431)		(230,578)		(24,427)
Net Transfers - In (Out)	240,956	196,126		263,217	241,274		263,217		-
<b>TOTAL □</b>	<b>\$ 55,646</b>	<b>-</b>	<b>0%</b>	<b>\$ 57,066</b>	<b>\$ 48,843</b>	<b>86%</b>	<b>\$ 32,639</b>	<b>57%</b>	<b>(\$24,427)</b>

- A** Investment Income projected to come in higher than budget
- B** Projected overage related to payroll alignment accruals
- C** One time yearly software maintenance fee paid in July for entire fiscal year





# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	28,448,529	28,828,746	101%	30,282,049	30,368,950	100%	30,382,049	100%	100,000 A
LED #2 Property Tax Current	11,813,562	11,962,302	101%	13,400,541	13,366,910	100%	13,373,046	100%	(27,495) B
Sheriff's Office Revenues	3,993,964	4,407,029	110%	4,607,630	5,385,145	117%	4,944,684	107%	337,054 C
LED #1 Property Tax Prior	330,000	288,862	88%	330,000	256,374	78%	330,000	100%	-
LED #2 Property Tax Prior	145,000	118,145	81%	145,000	105,873	73%	145,000	100%	-
LED #1 Interest	147,416	96,152	65%	89,119	276,455	310%	296,980	333%	207,861 C
LED #2 Interest	69,274	24,356	35%	22,716	71,557	315%	75,910	334%	53,194 D
LED #2 Foreclosed Properties	-	15,070	-	-	-	-	-	-	-
LED #1 Foreclosed Properties	-	36,317	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>44,947,745</b>	<b>45,776,980</b>	<b>102%</b>	<b>48,877,055</b>	<b>49,831,264</b>	<b>102%</b>	<b>49,547,669</b>	<b>101%</b>	<b>670,614</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Digital Forensics	-	-	-	808,610	745,609	92%	831,604	103%	(22,994)
Concealed Handgun Licenses	-	-	-	335,044	304,898	91%	347,165	104%	(12,121)
Rickard Ranch	-	-	-	264,871	148,300	56%	264,871	100%	-
Sheriff's Services	4,002,499	4,208,992	105%	5,863,885	4,587,865	78%	5,544,608	95%	319,277
Civil/Special Units	1,154,204	1,112,473	96%	1,168,300	1,004,028	86%	1,057,522	91%	110,778
Automotive/Communications	3,576,342	3,738,777	105%	4,005,888	3,220,435	80%	3,895,423	97%	110,465
Detective	3,029,130	3,013,632	99%	3,583,825	3,628,527	101%	3,990,855	111%	(407,030)
Patrol	14,015,461	13,440,565	96%	14,640,315	12,722,169	87%	14,679,676	100%	(39,361)
Records	1,025,023	735,218	72%	904,493	611,258	68%	725,284	80%	179,209
Adult Jail	21,033,697	18,807,184	89%	22,109,320	18,539,829	84%	21,614,367	98%	494,953
Court Security	444,617	431,758	97%	424,769	504,104	119%	548,473	129%	(123,704)
Emergency Services	789,912	543,303	69%	829,997	503,639	61%	662,542	80%	167,455
Special Services	1,775,588	2,053,196	116%	2,047,792	2,090,911	102%	2,368,143	116%	(320,351)
Training	1,626,207	1,786,439	110%	1,907,588	1,696,479	89%	1,943,399	102%	(35,811)
Other Law Enforcement	1,389,684	1,510,925	109%	820,836	791,593	96%	989,115	121%	(168,279)
Non - Departmental	299,998	-	0%	-	-	0%	-	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>54,162,360</b>	<b>51,382,461</b>	<b>95%</b>	<b>59,715,533</b>	<b>51,099,645</b>	<b>86%</b>	<b>59,463,047</b>	<b>100%</b>	<b>252,486</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	3,347,465	92%	3,651,787	100%	-
Transfer In - General Fund	121,950	121,950	100%	70,000	64,163	92%	70,000	100%	-
Transfers Out - Debt Service	(273,000)	(272,491)	100%	(273,200)	(272,678)	100%	(273,200)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,500,737</b>	<b>3,501,246</b>	<b>100%</b>	<b>3,448,587</b>	<b>3,138,950</b>	<b>91%</b>	<b>3,448,587</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	17,874,511	17,266,520	97%	14,414,541	15,162,285	105%	15,162,285	105%	747,744
Resources over Requirements	(9,214,615)	(5,605,481)	-	(10,838,478)	(1,268,381)	-	(9,915,378)	-	923,100
Net Transfers - In (Out)	3,500,737	3,501,246	100%	3,448,587	3,138,950	91%	3,448,587	100%	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,160,633</b>	<b>\$ 15,162,285</b>	<b>125%</b>	<b>\$ 7,024,650</b>	<b>\$ 17,032,853</b>	<b>242%</b>	<b>\$ 8,695,494</b>	<b>124%</b>	<b>\$ 1,670,844</b>

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

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



# Budget to Actuals Report

## Health Services - Fund 274

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,641,302	16,634,837	94%	22,223,536	21,812,383	98%	19,391,296	87%	(2,832,240)
OHP Capitation	8,947,837	11,776,144	132%	12,882,624	11,972,596	93%	12,086,596	94%	(796,028)
State Miscellaneous	4,129,465	3,518,729	85%	8,901,719	6,937,561	78%	7,932,226	89%	(969,493)
OHP Fee for Service	3,627,151	4,032,343	111%	3,232,620	4,268,241	132%	4,751,169	147%	1,518,549
Federal Grants	4,303,483	4,090,251	95%	2,615,634	1,918,442	73%	2,473,257	95%	(142,377)
Local Grants	1,936,838	3,350,227	173%	2,332,031	2,235,198	96%	2,020,429	87%	(311,602)
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	1,277,250	103%	1,348,613	109%	110,114
Other	884,036	866,362	98%	1,169,317	1,962,871	168%	2,094,735	179%	925,418
State - Medicaid/Medicare	843,050	777,348	92%	807,530	1,031,778	128%	1,103,189	137%	295,659
Patient Fees	468,415	538,392	115%	615,644	621,935	101%	663,370	108%	47,726
Medicaid	1,014,100	750,524	74%	430,863	649,624	151%	684,720	159%	253,857
State - Medicare	172,200	194,470	113%	337,614	201,878	60%	206,314	61%	(131,300)
Vital Records	280,000	342,960	122%	300,000	302,129	101%	329,312	110%	29,312
Liquor Revenue	157,000	199,100	127%	177,574	120,649	68%	177,574	100%	-
Divorce Filing Fees	173,030	178,331	103%	173,030	63,178	37%	63,178	37%	(109,852)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	127,000	100%	127,000	100%	-
State Shared- Family Planning	152,634	118,228	77%	125,000	122,960	98%	134,138	107%	9,138
Interest on Investments	156,549	101,438	65%	97,750	374,972	384%	421,210	431%	323,460
CCBHC Grant	2,627,291	38,587	1%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>48,727,400</b>	<b>48,848,440</b>	<b>100%</b>	<b>57,787,985</b>	<b>56,000,646</b>	<b>97%</b>	<b>56,008,326</b>	<b>97%</b>	<b>(1,779,659)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Expenditures	-	-	-	70,000	-	0%	70,000	100%
Administration Allocation	-	-	-	-	-	0%	-	0%	-
Personnel Services	43,994,358	39,393,426	90%	50,658,752	43,172,309	85%	48,198,365	95%	2,460,387
Materials and Services	14,721,284	12,243,043	83%	19,393,800	12,044,841	62%	15,725,842	81%	3,667,959
Capital Outlay	157,000	82,128	52%	856,575	351,461	41%	816,592	95%	39,983
<b>TOTAL REQUIREMENTS</b>	<b>58,872,642</b>	<b>51,718,597</b>	<b>88%</b>	<b>70,979,127</b>	<b>55,568,611</b>	<b>78%</b>	<b>64,810,799</b>	<b>91%</b>	<b>6,168,329</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	5,909,168	5,909,168	100%	6,608,245	6,057,458	92%	5,435,840	82%
Transfers In- OHP Mental Health	-	-	-	1,473,586	368,382	25%	781,634	53%	(691,952)
Transfers In - TRT	444,417	444,417	100%	418,417	383,548	92%	418,417	100%	-
Transfers Out	(230,755)	(230,755)	100%	(492,306)	(472,162)	96%	(492,306)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,122,830</b>	<b>6,122,830</b>	<b>100%</b>	<b>8,007,942</b>	<b>6,337,226</b>	<b>79%</b>	<b>6,143,585</b>	<b>77%</b>	<b>(1,864,357)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	10,033,946	10,689,975	107%	11,228,719	13,942,649	124%	13,942,649	124%
Resources over Requirements	(10,145,242)	(2,870,157)	-	(13,191,142)	432,035	-	(8,802,473)	-	4,388,670
Net Transfers - In (Out)	6,122,830	6,122,830	100%	8,007,942	6,337,226	79%	6,143,585	77%	(1,864,357)
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,011,534</b>	<b>\$ 13,942,649</b>	<b>232%</b>	<b>\$ 6,045,519</b>	<b>\$ 20,711,909</b>	<b>343%</b>	<b>\$ 11,283,761</b>	<b>187%</b>	<b>\$5,238,242</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Federal Grants	1,438,843	1,183,981	82%	454,405	483,811	106%	594,451	131%	140,046
State Grant	769,319	493,270	64%	379,180	424,713	112%	148,085	39%	(231,095)
OHP Capitation	-	436,443		367,074	367,212	100%	367,074	100%	-
Other	9,200	12,146	132%	160,495	158,793	99%	163,372	102%	2,877
Interest on Investments	156,549	101,438	65%	97,750	374,972	384%	421,210	431%	323,460
CCBHC Grant	486,804	6,938	1%	-	-		-		-
Patient Fees	-	1,124		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>2,860,715</b>	<b>2,235,340</b>	<b>78%</b>	<b>1,458,904</b>	<b>1,809,500</b>	<b>124%</b>	<b>1,694,192</b>	<b>116%</b>	<b>235,288</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	6,904,224	5,832,219	84%	6,738,820	5,422,703	80%	6,096,394	90%	642,426
Materials and Services	6,580,649	6,134,705	93%	6,998,683	6,125,533	88%	6,739,963	96%	258,720
Capital Outlay	-	-		12,000	-	0%	-	0%	12,000
Administration Allocation	(10,188,902)	(10,188,901)	100%	(11,228,846)	(8,296,441)	74%	(11,228,846)	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>3,295,971</b>	<b>1,778,023</b>	<b>54%</b>	<b>2,520,656</b>	<b>3,251,795</b>	<b>129%</b>	<b>1,607,511</b>	<b>64%</b>	<b>913,146</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- OHP Mental Health	-	-		80,771	20,190	25%	-	0%	(80,771)
Transfers Out	(219,794)	(219,794)	100%	(230,635)	(211,409)	92%	(230,635)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(219,794)</b>	<b>(219,794)</b>	<b>100%</b>	<b>(149,864)</b>	<b>(191,219)</b>	<b>128%</b>	<b>(230,635)</b>	<b>154%</b>	<b>(80,771)</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,552,000	3,769,942	106%	3,884,332	4,007,465	103%	4,007,465	103%	123,133
Resources over Requirements	(435,256)	457,318		(1,061,752)	(1,442,294)		86,681		1,148,434
Net Transfers - In (Out)	(219,794)	(219,794)		(149,864)	(191,219)		(230,635)		(80,771)
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,896,950</b>	<b>\$ 4,007,465</b>	<b>138%</b>	<b>\$ 2,672,716</b>	<b>\$ 2,373,952</b>	<b>89%</b>	<b>\$ 3,863,512</b>	<b>145%</b>	<b>\$1,190,796</b>

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



# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	11,907,014	12,160,202	102%	15,718,843	15,675,487	100%	12,897,677	82%	(2,821,166) A
OHP Capitation	8,947,837	11,339,701	127%	12,515,550	11,605,385	93%	11,719,522	94%	(796,028) B
State Miscellaneous	1,934,643	1,712,171	89%	8,027,373	6,512,743	81%	7,273,936	91%	(753,437)
OHP Fee for Service	3,627,151	4,009,351	111%	3,214,360	4,240,552	132%	4,721,664	147%	1,507,304 B
Federal Grants	2,725,623	2,781,433	102%	2,017,169	1,326,496	66%	1,718,634	85%	(298,535)
Local Grants	1,093,055	1,378,335	126%	1,475,139	1,267,209	86%	1,269,580	86%	(205,559) C
Other	682,180	668,038	98%	719,670	661,413	92%	720,872	100%	1,202
Patient Fees	372,115	431,526	116%	519,344	498,421	96%	529,168	102%	9,824
Medicaid	1,014,100	750,524	74%	430,863	649,624	151%	684,720	159%	253,857
State - Medicare	172,200	194,470	113%	337,614	201,878	60%	206,314	61%	(131,300)
Liquor Revenue	157,000	199,100	127%	177,574	120,649	68%	177,574	100%	-
Divorce Filing Fees	173,030	178,331	103%	173,030	63,178	37%	63,178	37%	(109,852) D
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	127,000	100%	127,000	100%	-
CCBHC Grant	2,140,487	31,649	1%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>35,073,435</b>	<b>35,961,830</b>	<b>103%</b>	<b>45,453,529</b>	<b>42,950,035</b>	<b>94%</b>	<b>42,109,839</b>	<b>93%</b>	<b>(3,343,690)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	7,523,855	7,523,855	100%	8,265,132	6,121,080	74%	8,265,132	100%
Personnel Services	26,606,065	24,513,386	92%	32,453,031	28,122,630	87%	31,327,371	97%	1,125,660 E
Materials and Services	4,882,963	3,690,305	76%	9,948,652	4,362,562	44%	6,448,861	65%	3,499,791
Capital Outlay	80,000	54,752	68%	497,443	162,186	33%	473,516	95%	23,927
<b>TOTAL REQUIREMENTS</b>	<b>39,092,883</b>	<b>35,782,298</b>	<b>92%</b>	<b>51,164,258</b>	<b>38,768,458</b>	<b>76%</b>	<b>46,514,880</b>	<b>91%</b>	<b>4,649,378</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	2,278,087	2,278,087	100%	2,231,439	2,045,439	92%	1,227,695	55%
Transfers In- OHP Mental Health	-	-	-	1,392,815	348,192	25%	781,634	56%	(611,181) G
Transfers Out	(10,961)	(10,961)	100%	(152,921)	(152,003)	99%	(152,921)	100%	-
<b>TOTAL TRANSFERS</b>	<b>2,267,126</b>	<b>2,267,126</b>	<b>100%</b>	<b>3,471,333</b>	<b>2,241,628</b>	<b>65%</b>	<b>1,856,408</b>	<b>53%</b>	<b>(1,614,925)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,612,014	3,870,664	107%	4,788,795	6,317,144	132%	6,317,144	132%
Resources over Requirements	(4,019,448)	179,532	-	(5,710,729)	4,181,577	-	(4,405,041)	-	1,305,688
Net Transfers - In (Out)	2,267,126	2,267,126	100%	3,471,333	2,241,628	65%	1,856,408	53%	(1,614,925)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,859,692</b>	<b>\$ 6,317,322</b>	<b>340%</b>	<b>\$ 2,549,399</b>	<b>\$ 12,740,349</b>	<b>500%</b>	<b>\$ 3,768,511</b>	<b>148%</b>	<b>\$ 1,219,112</b>

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



# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,964,969	3,981,365	80%	6,125,513	5,712,183	93%	6,345,534	104%	220,021
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	1,277,250	103%	1,348,613	109%	110,114
State Miscellaneous	2,194,822	1,806,557	82%	874,346	424,818	49%	658,290	75%	(216,056)
Local Grants	843,783	1,971,892	234%	856,892	967,989	113%	750,849	88%	(106,043)
State - Medicaid/Medicare	843,050	777,348	92%	807,530	1,031,778	128%	1,103,189	137%	295,659
Vital Records	280,000	342,960	122%	300,000	302,129	101%	329,312	110%	29,312
Other	192,656	186,177	97%	289,152	1,142,666	395%	1,210,491	419%	921,339
Federal Grants	139,017	124,837	90%	144,060	108,134	75%	160,172	111%	16,112
State Shared- Family Planning	152,634	118,228	77%	125,000	122,960	98%	134,138	107%	9,138
Patient Fees	96,300	105,742	110%	96,300	123,514	128%	134,202	139%	37,902
OHP Fee for Service	-	22,993		18,260	27,689	152%	29,505	162%	11,245
<b>TOTAL RESOURCES</b>	<b>10,793,250</b>	<b>10,651,270</b>	<b>99%</b>	<b>10,875,552</b>	<b>11,241,111</b>	<b>103%</b>	<b>12,204,295</b>	<b>112%</b>	<b>1,328,743</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,665,047	2,665,046	100%	2,963,714	2,175,361	73%	2,963,714	100%
Expenditures	-	-		70,000	-	0%	70,000	100%	-
Personnel Services	10,484,069	9,047,822	86%	11,466,901	9,626,977	84%	10,774,600	94%	692,301
Materials and Services	3,257,672	2,418,033	74%	2,446,466	1,556,747	64%	2,537,018	104%	(90,552)
Capital Outlay	77,000	27,376	36%	347,132	189,275	55%	343,076	99%	4,056
<b>TOTAL REQUIREMENTS</b>	<b>16,483,788</b>	<b>14,158,277</b>	<b>86%</b>	<b>17,294,213</b>	<b>13,548,359</b>	<b>78%</b>	<b>16,688,408</b>	<b>96%</b>	<b>605,805</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,631,081	3,631,081	100%	4,376,806	4,012,019	92%	4,208,145	96%
Transfers In - TRT	444,417	444,417	100%	418,417	383,548	92%	418,417	100%	-
Transfers Out	-	-		(108,750)	(108,750)	100%	(108,750)	100%	-
<b>TOTAL TRANSFERS</b>	<b>4,075,498</b>	<b>4,075,498</b>	<b>100%</b>	<b>4,686,473</b>	<b>4,286,817</b>	<b>91%</b>	<b>4,517,812</b>	<b>96%</b>	<b>(168,661)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,869,932	3,049,370	106%	2,555,592	3,618,039	142%	3,618,039	142%
Resources over Requirements	(5,690,538)	(3,507,006)		(6,418,661)	(2,307,248)		(4,484,113)		1,934,548
Net Transfers - In (Out)	4,075,498	4,075,498		4,686,473	4,286,817		4,517,812		(168,661)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,254,892</b>	<b>\$ 3,617,861</b>	<b>288%</b>	<b>\$ 823,404</b>	<b>\$ 5,597,609</b>	<b>680%</b>	<b>\$ 3,651,738</b>	<b>443%</b>	<b>\$2,828,334</b>

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



# Budget to Actuals Report

## Community Development - Fund 295

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	138,716	153,688	111%	153,445	145,393	95%	154,095	100%	650
Code Compliance	842,906	995,865	118%	1,171,592	823,797	70%	920,467	79%	(251,125) A
Building Safety	3,819,940	4,325,818	113%	4,821,160	3,708,001	77%	4,088,100	85%	(733,060) A
Electrical	914,750	979,129	107%	1,022,005	694,042	68%	758,005	74%	(264,000) A
Onsite Wastewater	1,056,678	983,462	93%	1,017,678	647,168	64%	704,073	69%	(313,605) A
Current Planning	1,980,521	2,223,570	112%	2,425,334	1,726,198	71%	1,898,184	78%	(527,150) A
Long Range Planning	826,806	880,902	107%	1,064,305	720,631	68%	783,178	74%	(281,127) A
<b>TOTAL RESOURCES</b>	<b>9,580,316</b>	<b>10,542,434</b>	<b>110%</b>	<b>11,675,519</b>	<b>8,465,231</b>	<b>73%</b>	<b>9,306,102</b>	<b>80%</b>	<b>(2,369,417)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,137,795	2,960,981	94%	3,432,980	2,780,034	81%	3,220,378	94%
Code Compliance	617,012	618,343	100%	805,614	646,492	80%	707,286	88%	98,328 B
Building Safety	2,284,444	2,022,820	89%	2,538,721	1,670,290	66%	1,849,250	73%	689,471 B
Electrical	556,531	553,223	99%	641,837	479,996	75%	532,945	83%	108,892 B
Onsite Wastewater	765,935	643,079	84%	753,369	670,546	89%	730,019	97%	23,350
Current Planning	1,769,333	1,589,882	90%	2,062,044	1,404,387	68%	1,567,634	76%	494,410 B
Long Range Planning	847,839	575,615	68%	998,739	782,933	78%	913,239	91%	85,500
<b>TOTAL REQUIREMENTS</b>	<b>9,978,889</b>	<b>8,963,943</b>	<b>90%</b>	<b>11,233,304</b>	<b>8,434,678</b>	<b>75%</b>	<b>9,520,751</b>	<b>85%</b>	<b>1,712,553</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers in - General Fund	290,000	170,661	59%	160,000	123,873	77%	160,000	100%
Transfers In - CDD Electrical Reserve	-	-	-	-	93,505	-	115,981	-	115,981 D
Transfers Out	(99,360)	(99,360)	100%	(112,619)	(103,202)	92%	(112,619)	100%	-
Transfers Out - CDD Reserve	(461,262)	(1,230,508)	267%	(958,966)	(880,823)	92%	(984,941)	103%	(25,975) E
<b>TOTAL TRANSFERS</b>	<b>(270,622)</b>	<b>(1,159,207)</b>	<b>428%</b>	<b>(911,585)</b>	<b>(766,647)</b>	<b>84%</b>	<b>(821,579)</b>	<b>90%</b>	<b>90,006</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,432,367	1,749,673	122%	2,096,504	2,168,956	103%	2,168,956	103%
Resources over Requirements	(398,573)	1,578,491	-	442,215	30,553	-	(214,649)	-	(656,864)
Net Transfers - In (Out)	(270,622)	(1,159,207)	-	(911,585)	(766,647)	-	(821,579)	-	90,006
<b>TOTAL FUND BALANCE</b>	<b>\$ 763,172</b>	<b>\$ 2,168,956</b>	<b>284%</b>	<b>\$ 1,627,134</b>	<b>\$ 1,432,862</b>	<b>88%</b>	<b>\$ 1,132,728</b>	<b>70%</b>	<b>(\$494,406)</b>

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



# Budget to Actuals Report

## Road - Fund 325

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	17,485,000	19,740,504	113%	19,483,147	18,848,533	97%	20,103,788	103%	620,641 <b>A</b>
Federal - PILT Payment	2,096,751	2,195,918	105%	2,200,000	2,239,616	102%	2,239,616	102%	39,616 <b>B</b>
Other Inter-fund Services	1,221,632	1,254,413	103%	1,311,901	393,515	30%	1,300,901	99%	(11,000)
Forest Receipts	627,207	792,420	126%	882,502	-	0%	-	0%	(882,502)
Sale of Equip & Material	449,150	341,833	76%	426,000	340,482	80%	467,192	110%	41,192
Cities-Bend/Red/Sis/La Pine	560,000	155,269	28%	403,731	266,129	66%	1,094,274	271%	690,544
Miscellaneous	67,340	68,747	102%	77,610	60,553	78%	84,410	109%	6,800
Interest on Investments	59,109	55,083	93%	54,172	100,847	186%	113,940	210%	59,768 <b>C</b>
Mineral Lease Royalties	60,000	148,267	247%	50,000	17,422	35%	50,000	100%	-
Federal Reimbursements	-	-	-	-	7,641	-	7,641	-	7,641
State Miscellaneous	-	-	-	-	20,000	-	20,000	-	20,000
Assessment Payments (P&I)	3,460	16,052	464%	-	4,830	-	6,200	-	6,200 <b>D</b>
<b>TOTAL RESOURCES</b>	<b>22,629,649</b>	<b>24,768,506</b>	<b>109%</b>	<b>24,889,063</b>	<b>22,299,568</b>	<b>90%</b>	<b>25,487,963</b>	<b>102%</b>	<b>598,900</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,916,229	6,751,810	98%	7,802,271	6,546,258	84%	7,395,588	95%
Materials and Services	7,843,400	6,877,560	88%	8,246,700	4,874,674	59%	8,039,823	97%	206,877
Capital Outlay	264,500	141,754	54%	140,025	98,969	71%	137,109	98%	2,917
<b>TOTAL REQUIREMENTS</b>	<b>15,024,128</b>	<b>13,771,124</b>	<b>92%</b>	<b>16,188,996</b>	<b>11,519,900</b>	<b>71%</b>	<b>15,572,519</b>	<b>96%</b>	<b>616,477</b>

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,383,832	8,566,521	134%	5,892,967	7,806,356	132%	7,806,356	132%
Resources over Requirements	7,605,521	10,997,382	-	8,700,067	10,779,668	-	9,915,444	-	1,215,377
Net Transfers - In (Out)	(11,757,547)	(11,757,547)	-	(12,330,136)	(12,330,136)	-	(12,330,136)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,231,806</b>	<b>\$ 7,806,356</b>	<b>350%</b>	<b>\$ 2,262,898</b>	<b>\$ 6,255,888</b>	<b>276%</b>	<b>\$ 5,391,665</b>	<b>238%</b>	<b>\$3,128,767</b>

- A** Updated fall projection per AOC/CRP
- B** Actual payment higher than budget
- C** Investment Income projected to come in higher than budget
- D** Updated based on YTD actuals trending higher than budgeted
- E** Projected savings based on vacancy and other personnel cost reductions to date



# Budget to Actuals Report

## Adult P&P - Fund 355

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,202,885	4,734,453	113%	4,734,453	4,734,453	100%	4,734,453	100%	-
CJC Justice Reinvestment	781,597	892,038	114%	892,038	943,172	106%	943,172	106%	51,134
DOC Measure 57	255,545	244,606	96%	244,606	271,606	111%	271,606	111%	27,000
State Miscellaneous	138,000	96,068	70%	123,453	61,637	50%	120,000	97%	(3,453)
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	50,000	100%	50,000	100%	-
Interfund- Sheriff	50,000	55,000	110%	50,000	45,833	92%	50,000	100%	-
Oregon BOPPPS	24,281	20,318	84%	20,318	-	0%	-	0%	(20,318)
Interest on Investments	45,193	19,125	42%	18,151	61,400	338%	68,450	377%	50,299
Electronic Monitoring Fee	2,500	280	11%	500	889	178%	1,000	200%	500
Miscellaneous	500	3,904	781%	500	2,099	420%	2,200	440%	1,700
DOC-Family Sentence Alt	118,250	58,958	50%	-	-	-	-	-	-
Probation Work Crew Fees	1,500	-	0%	-	-	-	-	-	-
Probation Supervision Fees	170,000	3,606	2%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>5,840,250</b>	<b>6,178,356</b>	<b>106%</b>	<b>6,134,018</b>	<b>6,171,088</b>	<b>101%</b>	<b>6,240,881</b>	<b>102%</b>	<b>106,863</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	5,379,503	4,864,354	90%	5,683,822	4,492,161	79%	5,060,828	89%	622,994
Materials and Services	1,700,412	1,528,224	90%	1,883,614	1,532,806	81%	1,808,605	96%	75,009
Capital Outlay	-	-	-	8,475	8,475	100%	8,475	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>7,079,915</b>	<b>6,392,578</b>	<b>90%</b>	<b>7,575,910</b>	<b>6,033,442</b>	<b>80%</b>	<b>6,877,908</b>	<b>91%</b>	<b>698,002</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Funds	662,046	662,045	100%	536,369	491,656	92%	536,369	100%	-
Transfer to Vehicle Maint	(190,974)	(190,974)	100%	(69,277)	(63,503)	92%	(69,277)	100%	-
Transfers Out	-	-	-	(199,560)	(199,560)	100%	(199,560)	100%	-
<b>TOTAL TRANSFERS</b>	<b>471,072</b>	<b>471,071</b>	<b>100%</b>	<b>267,532</b>	<b>228,593</b>	<b>85%</b>	<b>267,532</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	2,739,775	2,982,055	109%	3,100,000	3,238,905	104%	3,238,905	104%	138,904
Resources over Requirements	(1,239,665)	(214,221)	-	(1,441,892)	137,646	-	(637,027)	-	804,865
Net Transfers - In (Out)	471,072	471,071	-	267,532	228,593	-	267,532	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,971,182</b>	<b>\$ 3,238,905</b>	<b>164%</b>	<b>\$ 1,925,640</b>	<b>\$ 3,605,144</b>	<b>187%</b>	<b>\$ 2,869,410</b>	<b>149%</b>	<b>\$943,770</b>

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





# Budget to Actuals Report

## Road CIP - Fund 465

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	2,191,461	1,000,000	46%	1,818,500	-	0%	267,106	15%	(1,551,394) <b>A</b>
Interest on Investments	279,729	124,832	45%	124,563	324,244	260%	362,130	291%	237,567 <b>B</b>
<b>TOTAL RESOURCES</b>	<b>2,471,190</b>	<b>1,124,832</b>	<b>46%</b>	<b>1,943,063</b>	<b>324,244</b>	<b>17%</b>	<b>629,236</b>	<b>32%</b>	<b>(1,313,827)</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	109,870	109,870	100%	127,640	117,003	92%	127,640	100%	-
Capital Outlay	29,612,821	7,996,247	27%	28,259,526	14,977,080	53%	22,785,981	81%	5,473,545
<b>TOTAL REQUIREMENTS</b>	<b>29,722,691</b>	<b>8,106,117</b>	<b>27%</b>	<b>28,387,166</b>	<b>15,094,083</b>	<b>53%</b>	<b>22,913,621</b>	<b>81%</b>	<b>5,473,545</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	12,193,917	10,672,113	88%	14,230,313	9,778,721	69%	14,131,212	99%	(99,101)
<b>TOTAL TRANSFERS</b>	<b>12,193,917</b>	<b>10,672,113</b>	<b>88%</b>	<b>14,230,313</b>	<b>9,778,721</b>	<b>69%</b>	<b>14,131,212</b>	<b>99%</b>	<b>(99,101)</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	20,374,044	23,533,004	116%	24,548,274	27,223,832	111%	27,223,832	111%	2,675,558
Resources over Requirements	(27,251,501)	(6,981,285)		(26,444,103)	(14,769,840)		(22,284,385)		4,159,718
Net Transfers - In (Out)	12,193,917	10,672,113		14,230,313	9,778,721		14,131,212		(99,101)
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,316,460</b>	<b>\$ 27,223,832</b>	<b>512%</b>	<b>\$ 12,334,484</b>	<b>\$ 22,232,713</b>	<b>180%</b>	<b>\$ 19,070,659</b>	<b>155%</b>	<b>\$ 6,736,175</b>

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



# Budget to Actuals Report

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

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Completed

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 10,000,000	\$ -		\$ 7,319,310	\$ 2,200,000	30%	\$ 2,200,000	30%	\$ 5,119,310
US 20 at Tumalo	6,700,000	-		6,700,000	6,700,000	100%	6,700,000	100%	-A
Tumalo Road / Tumalo Place	-	67,998		-	-		-		-
Old Bend Rdm/Tumalo Rd Inter	-	16,907		-	-		-		-
NE Negus and 17TH	2,363,532	2,142,875	91%	-	-		-		-
Hunnel Rd: Loco Rd to Tumalo Rd	2,168,940	637,975	29%	4,265,216	1,620,098	38%	4,017,815	94%	247,401
Transportation System Plan Update	108,510	86,081	79%	-	41,735		77,100		(77,100)
Gribbling Rd Bridge	279,575	1,110	0%	818,500	133,876	16%	267,106	33%	551,394
Terrebonne Wastewater Feasibility St.	-	35,130		-	-		-		-
Rickard Rd: Groff Rd to US 20	1,716,142	1,391,051	81%	-	-		-		-
Paving Powell Butte Hwy	931,140	1,319,374	142%	-	-		-		-
Smith Rock Way Bridge Replace	505,000	1,869	0%	985,000	118,301	12%	256,699	26%	728,301
Deschutes Mkt Rd/Hamehook Round	671,000	208,367	31%	1,663,000	511,720	31%	2,305,294	139%	(642,294)
Paving Cottonwood: Us 97 To BSNF RR	618,144	499,075	81%	-	-		-		-
Paving Desch Mkt Rd: Yeoman Hamehook	310,838	-	0%	443,000	-	0%	-	0%	443,000
Paving Alfalfa Mkt Rd: Mp 4 Dodds	265,000	2,638	1%	1,200,000	1,788,826	149%	1,788,826	149%	(588,826)
Paving Of Hamby Rd: Us 20 To Butler	200,000	1,912	1%	333,000	999,285	300%	999,286	300%	(666,286)
Powell Butte Hwy/Butler Market RB	150,000	38,562	26%	785,000	212,299	27%	306,153	39%	478,847
Wilcox Ave Bridge #2171-03 Replacement	100,000	-	0%	160,000	-	0%	-	0%	160,000
US 20: Tumalo Multi-Use Path Crossing	1,250,000	1,200,000	96%	-	-		-		-
Highway Warning Systems 2021	-	69,536		-	-		-		-
Tumalo Wastewater Feasibility Study	-	219		-	-		-		-
Paving Tumalo Rd/Deschutes Mkt Rd	-	1,640		246,000	32,693	13%	32,693	13%	213,308
Slurry Seal 2022	-	1,148		-	337,183		337,183		(337,183)
Paving of Rosland Rd: US 20 to Draf	-	-		380,000	856	0%	393,000	103%	(13,000)
Intersection Safety Improvements	-	-		150,000	-	0%	-	0%	150,000
Hamehook Rd Bridge #16181 Rehabilitation	-	-		96,500	227	0%	40,000	41%	56,500
NW Lower Bridge Way: 43rd St to Holmes Rd	-	-		100,000	155	0%	60,000	60%	40,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		815,000	-	0%	815,000	100%	-
Slurry Seal 2023	-	-		300,000	-	0%	300,000	100%	-
Terrebonne Wastewater System Phase 1	-	-		1,000,000	-	0%	-	0%	1,000,000 B
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	-	-		100,000	-	0%	35,000	35%	65,000
Local Road Pavement Preservation	-	-		200,000	-	0%	-	0%	200,000 C
Paving Butler Market - Hamehook to Powell Butte	-	-		-	-		1,000,000		-
Old Bend Rdm Hwy - US 20 to Tumalo	-	-		-	-		500,000		-
FY 22 Guardrail Improvements	100,000	114,378	114%	-	-		-		-
FY 23 Guardrail Improvements	-	-		150,000	-	0%	75,000	50%	75,000
Redmond District Local Roads	500,000	-	0%	-	-		-		- C
Bend District Local Roads	500,000	-	0%	-	-		-		- C
Sidewalk Ramp Improvements	75,000	156,557	209%	50,000	182,670	365%	182,670	365%	(132,670)
Signage Improvements	100,000	1,843	2%	-	97,156		97,156		(97,156)
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 29,612,821</b>	<b>\$ 7,996,247</b>	<b>27%</b>	<b>\$ 28,259,526</b>	<b>14,977,080</b>	<b>53%</b>	<b>\$ 22,785,981</b>	<b>81%</b>	<b>\$ 6,973,546</b>

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



# Budget to Actuals Report

## Solid Waste - Fund 610

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	7,124,000	6,891,500	97%	7,210,000	6,368,832	88%	7,006,000	97%	(204,000) A
Private Disposal Fees	2,827,000	3,191,189	113%	3,337,000	2,636,944	79%	2,967,000	89%	(370,000) A
Commercial Disp. Fee	2,686,000	3,075,123	114%	3,234,000	2,688,214	83%	3,198,000	99%	(36,000) A
Franchise 3% Fees	290,000	337,878	117%	305,000	339,519	111%	361,500	119%	56,500 B
Yard Debris	300,000	268,060	89%	290,000	279,396	96%	315,000	109%	25,000 C
Miscellaneous	55,000	88,470	161%	70,000	126,326	180%	145,000	207%	75,000 D
Interest on Investments	41,599	27,916	67%	30,498	41,154	135%	46,940	154%	16,442 E
Special Waste	15,000	37,718	251%	15,000	62,291	415%	62,660	418%	47,660 F
Recyclables	12,000	12,980	108%	12,000	6,519	54%	7,000	58%	(5,000) G
Leases	1	1	100%	1	1	100%	1	100%	-
<b>TOTAL RESOURCES</b>	<b>13,350,600</b>	<b>13,930,834</b>	<b>104%</b>	<b>14,503,499</b>	<b>12,549,197</b>	<b>87%</b>	<b>14,109,101</b>	<b>97%</b>	<b>(394,398)</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	2,754,132	2,694,834	98%	3,277,684	2,763,709	84%	3,135,687	96%	141,997
Materials and Services	5,651,103	5,192,786	92%	6,473,358	4,495,444	69%	5,866,258	91%	607,100 H
Capital Outlay	53,141	76,304	144%	264,000	145,229	55%	154,000	58%	110,000 I
Debt Service	1,251,615	828,197	66%	1,739,630	1,221,375	70%	1,739,630	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>9,709,991</b>	<b>8,792,122</b>	<b>91%</b>	<b>11,754,672</b>	<b>8,625,756</b>	<b>73%</b>	<b>10,895,575</b>	<b>93%</b>	<b>859,097</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
SW Capital & Equipment Reserve	(6,029,323)	(6,029,323)	100%	(5,299,665)	(3,052,793)	58%	(3,453,962)	65%	1,845,703 J
<b>TOTAL TRANSFERS</b>	<b>(6,029,323)</b>	<b>(6,029,323)</b>	<b>100%</b>	<b>(5,299,665)</b>	<b>(3,052,793)</b>	<b>58%</b>	<b>(3,453,962)</b>	<b>65%</b>	<b>1,845,703</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	2,972,234	3,957,273	133%	3,107,198	3,066,662	99%	3,066,662	99%	(40,535)
Resources over Requirements	3,640,609	5,138,712		2,748,827	3,923,441		3,213,526		464,699
Net Transfers - In (Out)	(6,029,323)	(6,029,323)		(5,299,665)	(3,052,793)		(3,453,962)		1,845,703
<b>TOTAL FUND BALANCE</b>	<b>\$ 583,520</b>	<b>\$ 3,066,662</b>	<b>526%</b>	<b>\$ 556,359</b>	<b>\$ 3,937,310</b>	<b>708%</b>	<b>\$ 2,826,226</b>	<b>508%</b>	<b>\$2,269,867</b>

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. With the completion of some large disposal projects such as the Stevens Ranch Section 11 and decrease in general private usage, YTD total disposal volumes have tapered and are projected to be ~2% less than the prior year end.
- B** Annual fees due April 15, 2023; received year-to-date monthly installments from Republic and the annual payment from Cascade Disposal
- C** Revenue is seasonal with higher utilization in summer months
- D** Proceeds from cell 9 rock excavation have positively impacted miscellaneous revenue
- E** Investment Income projected to come in higher than budget
- F** Revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. gas station remediation)
- G** Recycling material values have dropped
- H** Projecting to spend less than anticipated due to the timing of services (waste characterization study, mulch grinding, etc.), adding Site Attendants versus using temporary labor, environmental and general repair and maintenance costs.
- I** Supplier delays and project postponements for the fencing, pick-up, and Negus kiosks move costs to early next fiscal year; Negus push box included in the purchase of the loader in Fund 614
- J** Projection reflects a reduction to the Fund 613 Capital Projects contribution in FY23 to offset reduced revenues and ensure adequate coverage for FY24 requirements.



# Budget to Actuals Report

## Fair & Expo - Fund 615

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	578,000	786,724	136%	745,759	865,105	116%	893,000	120%	147,241
Food & Beverage	513,500	792,639	154%	415,000	986,961	238%	1,017,000	245%	602,000
Rights & Signage	105,000	38,192	36%	105,000	97,159	93%	100,000	95%	(5,000)
Storage	77,500	46,525	60%	65,000	45,551	70%	46,000	71%	(19,000)
Horse Stall Rental	71,500	66,636	93%	49,000	44,625	91%	56,000	114%	7,000
Camping Fee	19,500	11,675	60%	20,000	3,475	17%	8,000	40%	(12,000)
Interest on Investments	474	5,301	999%	5,221	14,920	286%	16,620	318%	11,399
Miscellaneous	250	2,032	813%	3,554	3,373	95%	3,373	95%	(181)
Interfund Payment	30,000	30,000	100%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,395,724</b>	<b>1,779,723</b>	<b>128%</b>	<b>1,408,534</b>	<b>2,061,168</b>	<b>146%</b>	<b>2,139,993</b>	<b>152%</b>	<b>731,459</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,118,980	1,129,821	101%	1,256,902	1,152,897	92%	1,275,482	101%
Personnel Services - F&B	181,593	200,062	110%	170,247	77,170	45%	92,393	54%	77,855
Materials and Services	818,804	852,050	104%	965,684	1,036,014	107%	1,136,000	118%	(170,316)
Materials and Services - F&B	282,500	342,748	121%	273,950	631,006	230%	655,000	239%	(381,050)
Debt Service	103,000	101,799	99%	101,270	57,393	57%	101,270	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>2,504,877</b>	<b>2,626,480</b>	<b>105%</b>	<b>2,768,054</b>	<b>2,954,480</b>	<b>107%</b>	<b>3,260,145</b>	<b>118%</b>	<b>(492,091)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,093,513	1,049,581	96%	1,101,342	1,009,558	92%	1,005,241	91%
Transfers In - Park Fund	30,000	30,000	100%	30,000	27,500	92%	30,000	100%	-
Transfers In - County Fair	150,000	150,000	100%	-	-	-	-	-	-
Transfers Out	(310,777)	(310,777)	100%	(427,215)	(391,611)	92%	(427,215)	100%	-
<b>TOTAL TRANSFERS</b>	<b>962,736</b>	<b>918,804</b>	<b>95%</b>	<b>704,127</b>	<b>645,447</b>	<b>92%</b>	<b>608,026</b>	<b>86%</b>	<b>(96,101)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	750,673	923,473	123%	971,352	995,519	102%	995,519	102%
Resources over Requirements	(1,109,153)	(846,757)	-	(1,359,520)	(893,312)	-	(1,120,152)	-	239,368
Net Transfers - In (Out)	962,736	918,804	-	704,127	645,447	-	608,026	-	(96,101)
<b>TOTAL FUND BALANCE</b>	<b>\$ 604,256</b>	<b>\$ 995,519</b>	<b>165%</b>	<b>\$ 315,960</b>	<b>\$ 747,654</b>	<b>237%</b>	<b>\$ 483,394</b>	<b>153%</b>	<b>\$167,434</b>

- A** Investment Income projected to come in higher than budget
- B** Projected overage related to payroll alignment accruals
- C** Projected savings based on vacancy and other personnel cost reductions to date
- D** Transfers expected to be higher than budget due to increased Room Tax revenue



# Budget to Actuals Report

## Annual County Fair - Fund 616

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	550,000	738,029	134%	710,000	782,364	110%	782,424	110%	72,424
Concessions and Catering	385,000	526,737	137%	505,000	815,458	161%	815,461	161%	310,461
Carnival	330,000	415,716	126%	385,000	433,682	113%	433,682	113%	48,682
Commercial Exhibitors	110,000	86,200	78%	80,000	117,100	146%	117,100	146%	37,100
Fair Sponsorship	83,500	51,035	61%	61,000	103,555	170%	109,370	179%	48,370
State Grant	52,000	53,167	102%	53,167	53,167	100%	53,167	100%	-
Rodeo	20,000	24,050	120%	24,000	24,450	102%	30,970	129%	6,970
R/V Camping/Horse Stall Rental	25,500	19,815	78%	20,000	17,520	88%	17,520	88%	(2,480)
Livestock Entry Fees	4,500	-	0%	5,000	1,925	39%	2,169	43%	(2,831)
Merchandise Sales	-	5,239		3,500	3,245	93%	3,245	93%	(255)
Interest on Investments	-	2,683		2,713	12,741	470%	14,050	518%	11,337 <sup>A</sup>
<b>TOTAL RESOURCES</b>	<b>1,560,500</b>	<b>1,922,671</b>	<b>123%</b>	<b>1,849,380</b>	<b>2,365,207</b>	<b>128%</b>	<b>2,379,157</b>	<b>129%</b>	<b>529,777</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	155,959	36,681	24%	169,445	165,225	98%	179,346	106%
Materials and Services	1,312,172	1,316,102	100%	1,682,585	1,846,337	110%	1,877,585	112%	(195,000)
<b>TOTAL REQUIREMENTS</b>	<b>1,468,131</b>	<b>1,352,783</b>	<b>92%</b>	<b>1,852,030</b>	<b>2,011,562</b>	<b>109%</b>	<b>2,056,931</b>	<b>111%</b>	<b>(204,901)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	68,750	92%	75,000	100%
Transfer Out - Fair & Expo	(150,000)	(150,000)	100%	-	-		-		-
Transfers Out	-	-		(231,706)	(212,388)	92%	(231,706)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>100%</b>	<b>(156,706)</b>	<b>(143,638)</b>	<b>92%</b>	<b>(156,706)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	(109,033)	999%	384,715	385,854	100%	385,854	100%
Resources over Requirements	92,369	569,888		(2,650)	353,645		322,226		324,876
Net Transfers - In (Out)	(75,000)	(75,000)		(156,706)	(143,638)		(156,706)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 17,369</b>	<b>\$ 385,854</b>	<b>999%</b>	<b>\$ 225,358</b>	<b>\$ 595,861</b>	<b>264%</b>	<b>\$ 551,374</b>	<b>245%</b>	<b>\$326,016</b>

<sup>A</sup> Investment Income projected to come in higher than budget



# Budget to Actuals Report

## Annual County Fair - Fund 616

	Fair 2022	Fair 2023 Actuals to Date	2023 Projection
<b>RESOURCES</b>			
Gate Receipts	\$ 782,364	\$ -	\$ 775,000
Carnival	433,682	-	430,000
Commercial Exhibitors	436,292	-	433,200
Livestock Entry Fees	1,925	-	2,000
R/V Camping/Horse Stall Rental	17,392	-	17,250
Merchandise Sales	3,245	-	2,500
Concessions and Catering	497,366	-	475,000
Fair Sponsorship	126,300	(4,335)	60,490
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,298,566</b>	<b>\$ (4,335)</b>	<b>\$ 2,195,440</b>
<b>OTHER RESOURCES</b>			
State Grant	53,167	-	53,167
Interest	5,794	6,707	14,383
Miscellaneous	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,357,526</b>	<b>\$ 2,372</b>	<b>\$ 2,262,990</b>
<b>REQUIREMENTS</b>			
Personnel	102,763	71,463	143,271
Materials & Services	1,722,703	80,315	2,208,658
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,825,466</b>	<b>\$ 151,778</b>	<b>\$ 2,351,929</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	68,750	31,250	75,000
Transfer Out - F&E Reserve	(96,540)	(96,540)	(231,696)
Transfer Out - Fair & Expo	-	-	-
<b>TOTAL TRANSFERS</b>	<b>\$ (27,790)</b>	<b>\$ (65,290)</b>	<b>\$ (156,696)</b>
<b>Net Fair</b>	<b>\$ 504,270</b>	<b>\$ (214,696)</b>	<b>\$ (245,634)</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>\$ 737,725</b>	<b>\$ 706,787</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	8,544	8,012	94%	7,414	37,709	509%	42,580	574%	35,166
Local Government Payments	-	-		-	200,000		277,777		277,777
<b>TOTAL RESOURCES</b>	<b>8,544</b>	<b>8,012</b>	<b>94%</b>	<b>7,414</b>	<b>237,709</b>	<b>999%</b>	<b>320,357</b>	<b>999%</b>	<b>312,943</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	180,000	8,564	5%	220,000	53,493	24%	220,000	100%	-
Capital Outlay	388,000	(894)	0%	650,000	208,848	32%	650,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>568,000</b>	<b>7,670</b>	<b>1%</b>	<b>870,000</b>	<b>262,341</b>	<b>30%</b>	<b>870,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	498,901	479,502	96%	501,683	459,866	92%	460,499	92%	(41,184)
Transfers In - Fair & Expo	300,000	300,000	100%	416,437	381,733	92%	416,437	100%	-
Transfers In - Annual County Fair	-	-		231,706	212,388	92%	231,706	100%	-
<b>TOTAL TRANSFERS</b>	<b>798,901</b>	<b>779,502</b>	<b>98%</b>	<b>1,149,827</b>	<b>1,053,987</b>	<b>92%</b>	<b>1,108,643</b>	<b>96%</b>	<b>(41,184)</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	1,101,663	1,029,596	93%	1,299,942	1,809,440	139%	1,809,440	139%	509,498
Resources over Requirements	(559,456)	342		(862,586)	(24,632)		(549,643)		312,943
Net Transfers - In (Out)	798,901	779,502		1,149,827	1,053,987		1,108,643		(41,184)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,341,108</b>	<b>\$ 1,809,440</b>	<b>135%</b>	<b>\$ 1,587,183</b>	<b>\$ 2,838,795</b>	<b>179%</b>	<b>\$ 2,368,440</b>	<b>149%</b>	<b>\$ 781,257</b>

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



# Budget to Actuals Report

## RV Park - Fund 618

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	495,000	551,683	111%	605,000	475,032	79%	483,732	80%	(121,268) <b>A</b>
Cancellation Fees	-	15,725		14,000	6,750	48%	10,225	73%	(3,775)
RV Park Fees > 30 Days	10,500	8,499	81%	13,000	10,249	79%	11,000	85%	(2,000) <b>B</b>
Washer / Dryer	5,000	3,476	70%	4,200	4,661	111%	5,061	121%	861
Miscellaneous	2,500	3,731	149%	3,750	2,177	58%	2,522	67%	(1,228)
Vending Machines	2,500	1,021	41%	1,750	1,098	63%	1,500	86%	(250)
Interest on Investments	2,024	578	29%	552	2,672	484%	3,000	543%	2,448 <b>C</b>
<b>TOTAL RESOURCES</b>	<b>517,524</b>	<b>584,713</b>	<b>113%</b>	<b>642,252</b>	<b>502,640</b>	<b>78%</b>	<b>517,040</b>	<b>81%</b>	<b>(125,212)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	19,456	1,643	8%	111,153	72,189	65%	82,719	74%
Materials and Services	310,805	242,863	78%	259,755	171,936	66%	198,217	76%	61,538
Debt Service	221,927	221,629	100%	223,273	165,533	74%	223,273	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>552,188</b>	<b>466,135</b>	<b>84%</b>	<b>594,181</b>	<b>409,657</b>	<b>69%</b>	<b>504,209</b>	<b>85%</b>	<b>89,972</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	160,000	100%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	18,326	92%	20,000	100%	-
Transfer Out - RV Reserve	(132,042)	(132,042)	100%	(261,566)	(239,767)	92%	(261,566)	100%	-
<b>TOTAL TRANSFERS</b>	<b>47,958</b>	<b>47,958</b>	<b>100%</b>	<b>(81,566)</b>	<b>(61,441)</b>	<b>75%</b>	<b>(81,566)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	-		116,415	166,536	143%	166,536	143%
Resources over Requirements	(34,664)	118,578		48,071	92,982		12,831		(35,240)
Net Transfers - In (Out)	47,958	47,958		(81,566)	(61,441)		(81,566)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 13,294</b>	<b>\$ 166,536</b>	<b>999%</b>	<b>\$ 82,920</b>	<b>\$ 198,078</b>	<b>239%</b>	<b>\$ 97,801</b>	<b>118%</b>	<b>\$14,881</b>

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





# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,546	6,354	84%	6,298	20,678	328%	23,220	369%	16,922
<b>TOTAL RESOURCES</b>	<b>7,546</b>	<b>6,354</b>	<b>84%</b>	<b>6,298</b>	<b>20,678</b>	<b>328%</b>	<b>23,220</b>	<b>369%</b>	<b>16,922</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Capital Outlay	100,000	885	1%	100,000	5,532	6%	6,000	6%	94,000
<b>TOTAL REQUIREMENTS</b>	<b>100,000</b>	<b>885</b>	<b>1%</b>	<b>100,000</b>	<b>5,532</b>	<b>6%</b>	<b>6,000</b>	<b>6%</b>	<b>94,000</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer In - RV Park Ops	132,042	132,042	100%	261,750	239,767	92%	261,566	100%	(184)
<b>TOTAL TRANSFERS</b>	<b>132,042</b>	<b>132,042</b>	<b>100%</b>	<b>261,750</b>	<b>239,767</b>	<b>92%</b>	<b>261,566</b>	<b>100%</b>	<b>(184)</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	784,466	1,054,426	134%	1,172,718	1,191,937	102%	1,191,937	102%	19,219
Resources over Requirements	(92,454)	5,469		(93,702)	15,145		17,220		110,922
Net Transfers - In (Out)	132,042	132,042		261,750	239,767		261,566		(184)
<b>TOTAL FUND BALANCE</b>	<b>\$ 824,054</b>	<b>\$ 1,191,937</b>	<b>145%</b>	<b>\$ 1,340,766</b>	<b>\$ 1,446,849</b>	<b>108%</b>	<b>\$ 1,470,723</b>	<b>110%</b>	<b>\$129,957</b>

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



# Budget to Actuals Report

## Risk Management - Fund 670

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,120,766	1,164,543	104%	1,234,761	1,124,163	91%	1,234,761	100%	-
General Liability	944,278	940,773	100%	892,681	818,291	92%	892,681	100%	-
Unemployment	323,572	334,147	103%	430,179	342,077	80%	430,179	100%	A
Property Damage	393,546	409,593	104%	419,566	384,602	92%	419,566	100%	-
Vehicle	227,700	227,700	100%	248,764	228,034	92%	248,764	100%	-
Interest on Investments	101,111	50,142	50%	49,346	142,601	289%	159,570	323%	110,224
Claims Reimbursement	25,000	1,280,876	999%	25,000	6,476	26%	15,000	60%	(10,000)
Skid Car Training	10,000	-	0%	10,000	5,479	55%	6,000	60%	(4,000)
Process Fee- Events/ Parades	1,000	1,485	149%	1,000	1,260	126%	2,000	200%	1,000
Miscellaneous	-	180		180	-	0%	180	100%	-
<b>TOTAL RESOURCES</b>	<b>3,146,973</b>	<b>4,409,440</b>	<b>140%</b>	<b>3,311,477</b>	<b>3,052,983</b>	<b>92%</b>	<b>3,408,701</b>	<b>103%</b>	<b>97,224</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	General Liability	3,600,000	2,706,359	75%	3,000,000	431,754	14%	800,000	27%
Workers' Compensation	1,580,000	953,365	60%	1,580,000	1,321,503	84%	2,000,000	127%	(420,000)
Insurance Administration	547,047	491,393	90%	607,558	538,993	89%	658,090	108%	(50,532)
Property Damage	300,245	604,926	201%	300,248	99,294	33%	200,000	67%	100,248
Unemployment	200,000	89,053	45%	200,000	25,047	13%	200,000	100%	-
Vehicle	200,000	137,356	69%	200,000	179,408	90%	250,000	125%	(50,000)
<b>TOTAL REQUIREMENTS</b>	<b>6,427,292</b>	<b>4,982,451</b>	<b>78%</b>	<b>5,887,806</b>	<b>2,596,000</b>	<b>44%</b>	<b>4,108,090</b>	<b>70%</b>	<b>1,779,716</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(3,201)	91%	(3,500)	100%
<b>TOTAL TRANSFERS</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>100%</b>	<b>(3,500)</b>	<b>(3,201)</b>	<b>91%</b>	<b>(3,500)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,329,115	9,521,450	114%	7,687,180	8,944,938	116%	8,944,938	116%
Resources over Requirements	(3,280,319)	(573,012)		(2,576,329)	456,983		(699,389)		1,876,940
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(3,201)		(3,500)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,045,296</b>	<b>\$ 8,944,938</b>	<b>177%</b>	<b>\$ 5,107,351</b>	<b>\$ 9,398,720</b>	<b>184%</b>	<b>\$ 8,242,049</b>	<b>161%</b>	<b>\$3,134,698</b>

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



# Budget to Actuals Report

## Health Benefits - Fund 675

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	18,767,900	19,164,548	102%	19,908,221	18,154,156	91%	19,908,221	100%	-
COIC Premiums	1,589,000	1,255,305	79%	1,547,778	1,637,348	106%	1,768,795	114%	221,017
Employee Co-Pay	1,200,000	1,238,034	103%	1,282,015	1,144,831	89%	1,253,038	98%	(28,977)
Retiree / COBRA Premiums	1,060,000	1,438,217	136%	595,000	829,367	139%	873,457	147%	278,457
Prescription Rebates	128,000	396,119	309%	175,000	403,780	231%	500,000	286%	325,000
Interest on Investments	200,277	90,816	45%	95,686	171,476	179%	188,750	197%	93,064
Claims Reimbursement & Other	82,000	1,487,600	999%	55,000	109,282	199%	115,000	209%	60,000
<b>TOTAL RESOURCES</b>	<b>23,027,177</b>	<b>25,070,639</b>	<b>109%</b>	<b>23,658,700</b>	<b>22,450,240</b>	<b>95%</b>	<b>24,607,261</b>	<b>104%</b>	<b>948,561</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	25,140,847	24,583,764	98%	21,597,563	21,549,117	100%	26,183,599	121%
Deschutes On-Site Pharmacy	2,970,575	3,381,197	114%	3,779,608	3,021,171	80%	3,781,941	100%	(2,333)
Deschutes On-Site Clinic	1,141,829	1,190,855	104%	1,212,497	889,386	73%	1,178,590	97%	33,907
Wellness	171,142	138,211	81%	179,549	122,277	68%	141,837	79%	37,712
<b>TOTAL REQUIREMENTS</b>	<b>29,424,393</b>	<b>29,294,027</b>	<b>100%</b>	<b>26,769,217</b>	<b>25,581,951</b>	<b>96%</b>	<b>31,285,967</b>	<b>117%</b>	<b>(4,516,750)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,772,618	15,527,580	105%	11,925,656	11,304,191	95%	11,304,191	95%
Resources over Requirements	(6,397,216)	(4,223,389)		(3,110,517)	(3,131,711)		(6,678,706)		(3,568,189)
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,375,402</b>	<b>\$ 11,304,191</b>	<b>135%</b>	<b>\$ 8,815,139</b>	<b>\$ 8,172,480</b>	<b>93%</b>	<b>\$ 4,625,484</b>	<b>52%</b>	<b>(\$4,189,655)</b>

- A** Budget estimate is based on claims which are difficult to predict
- B** Investment Income projected to come in higher than budget
- C** Healthcare costs are increasing overall. The impacts of inflation, supply chain disruptions, historic labor shortages, and rebounds in care demand are creating economic challenges for the entire healthcare sector. Invoices are paid in arrears.



# Budget to Actuals Report

## 911 - Fund 705 and 710

FY23 YTD May 31, 2023 (unaudited)

06/26/2023 Item #8.

**91.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	9,803,579	9,931,743	101%	10,402,834	10,464,608	101%	10,489,062	101%	86,228
Telephone User Tax	1,106,750	1,815,283	164%	1,668,000	1,382,552	83%	1,668,000	100%	-
State Reimbursement	60,000	123,282	205%	810,000	622,177	77%	810,000	100%	-
Police RMS User Fees	236,576	237,221	100%	237,221	244,437	103%	244,437	103%	7,216
Contract Payments	147,956	157,552	106%	153,292	154,434	101%	165,000	108%	11,708
User Fee	233,576	140,986	60%	140,445	122,383	87%	140,445	100%	-
Data Network Reimbursement	162,000	244,799	151%	120,874	156,300	129%	165,985	137%	45,111
Property Taxes - Prior Yr	115,000	92,601	81%	80,000	83,749	105%	90,000	113%	10,000
Interest on Investments	96,867	69,988	72%	67,515	229,179	339%	254,250	377%	186,735
Property Taxes - Jefferson Co.	38,344	37,525	98%	39,497	37,343	95%	39,497	100%	-
Miscellaneous	18,658	45,553	244%	25,000	32,006	128%	32,822	131%	7,822
<b>TOTAL RESOURCES</b>	<b>12,019,306</b>	<b>12,896,533</b>	<b>107%</b>	<b>13,744,678</b>	<b>13,529,168</b>	<b>98%</b>	<b>14,099,498</b>	<b>103%</b>	<b>354,820</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Expenditures	-	-	-	64,754	-	0%	-	0%	64,754
Personnel Services	8,005,795	7,462,327	93%	8,606,196	7,010,488	81%	7,915,780	92%	690,416
Materials and Services	3,582,212	2,915,749	81%	4,088,201	2,962,362	72%	4,088,201	100%	-
Capital Outlay	2,975,000	518,824	17%	4,950,346	2,149,624	43%	5,075,000	103%	(124,654)
<b>TOTAL REQUIREMENTS</b>	<b>14,563,007</b>	<b>10,896,900</b>	<b>75%</b>	<b>17,709,497</b>	<b>12,122,475</b>	<b>68%</b>	<b>17,078,981</b>	<b>96%</b>	<b>630,516</b>

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

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	11,850,783	10,709,072	90%	12,950,799	12,708,705	98%	12,708,705	98%	(242,094)
Resources over Requirements	(2,543,701)	1,999,633		(3,964,819)	1,406,693		(2,979,483)		985,336
Net Transfers - In (Out)	-	-		(59,900)	(59,900)		(59,900)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 9,307,082</b>	<b>\$ 12,708,705</b>	<b>137%</b>	<b>\$ 8,926,080</b>	<b>\$ 14,055,498</b>	<b>157%</b>	<b>\$ 9,669,322</b>	<b>108%</b>	<b>\$ 743,242</b>

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



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

**MEETING DATE:** June 26, 2023

**SUBJECT:** FY 2024 Video Lottery Allocations to Natural Resources

**RECOMMENDED MOTION:**

N/A

**BACKGROUND AND POLICY IMPLICATIONS:**

Each year, commissioners review anticipated revenue from the County's portion of video lottery proceeds for the upcoming fiscal year and develop an expenditure plan that has historically included funding for economic development activities, various projects, support for other organizations, and grant programs. In May, commissioners approved an expenditure plan for FY 2024.

After making allocations for FY 2024, Deschutes County learned it had received a \$500,000 wildfire risk reduction grant from the Oregon State Fire Marshall (funded through SB 762). In light of these new grant funds, staff proposes a final review of video lottery grant allocations to Natural Resources before the 2024 expenditure plan is finalized.

**BUDGET IMPACTS:**

Planned expenditures will be included in the FY 2024 budget.

**ATTENDANCE:**

Stephanie Robinson, Administrative Analyst