



**MEMORANDUM**

**DATE:** December 19, 2022  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer  
**SUBJECT:** Treasury and Finance Report for November 2022

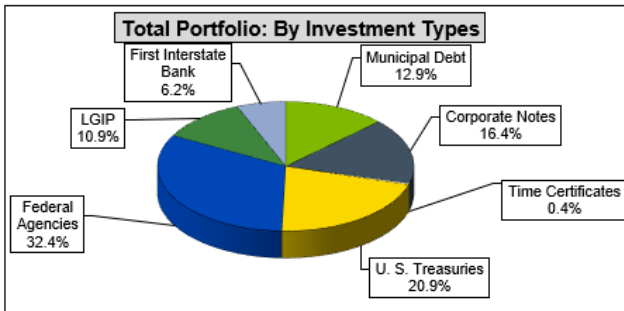
Following is the unaudited monthly finance report for fiscal year to date November 30, 2022.

**Treasury and Investments**

- The portfolio balance at the end of November was \$354.8 million, an increase of ~\$60 million from October and an increase of \$56 million from last year (November 2021).
- Net investment income for the month is \$483,445 approximately \$191K more than last month and \$342K more than November 2021. YTD earnings of \$1,424,462 are \$772K more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate increased from 2.20% to 2.50% on 11/11 and from 2.50% to 2.85% on 11/16. Benchmark returns for 24-month treasuries are down from the prior month by 13 basis points and 36-month treasuries are down from the prior month by 7 basis points.
- Average portfolio yield is 2.12% which is higher than the prior month's average of 1.60%.
- The portfolio's weighted average time to maturity is at 1.32 years compared to 1.33 in October.

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 45,770,000	12.9%
Corporate Notes	58,102,000	16.4%
Time Certificates	1,245,000	0.4%
U.S. Treasuries	74,000,000	20.9%
Federal Agencies	114,965,000	32.4%
LGIP	38,755,550	10.9%
First Interstate Bank	21,980,187	6.2%
<b>Total Investments</b>	<b>\$ 354,817,736</b>	<b>100.0%</b>

Investment Income		
	Nov-22	Y-T-D
<b>Total Investment Income</b>	488,445	1,449,462
Less Fee: \$5,000 per month	(5,000)	(25,000)
<b>Investment Income - Net</b>	<b>483,445</b>	<b>1,424,462</b>
<b>Prior Year Comparison</b>	<b>Nov-21</b>	<b>652,784</b>



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

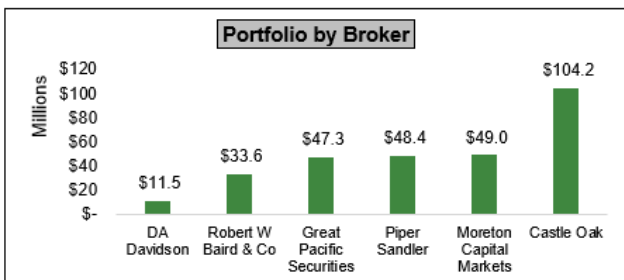
Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP	2.85%	2.20%
Investments	1.73%	1.53%
<b>Average</b>	<b>2.12%</b>	<b>1.60%</b>

Maturity (Years)	
Max	Weighted Average
3.959	1.32

Benchmarks	
24 Month Treasury	4.38%
LGIP Rate	2.85%
36 Month Treasury	4.13%

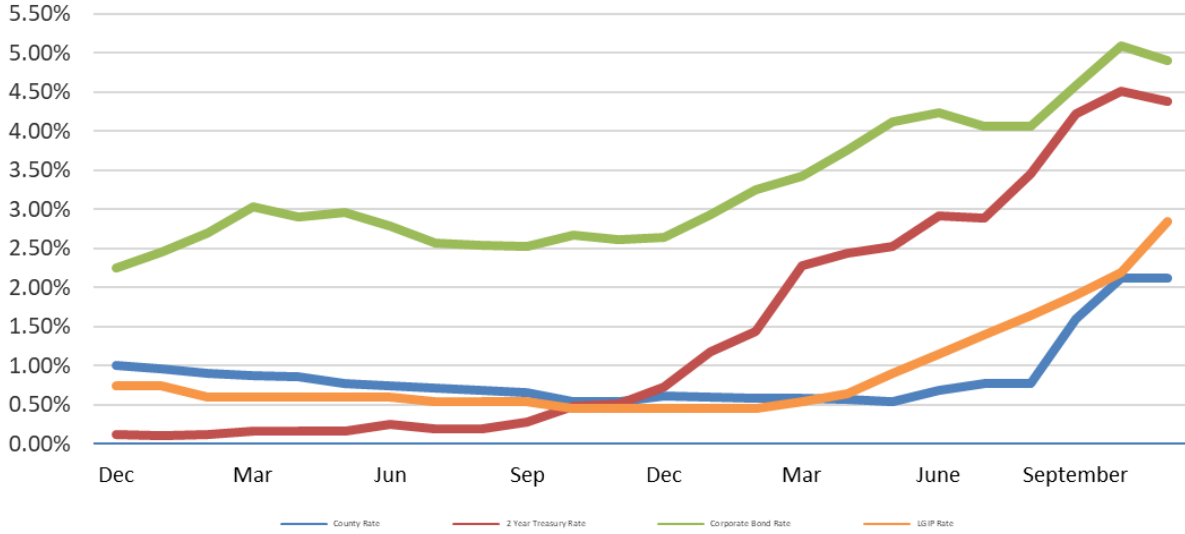
Term	Minimum	Actual
0 to 30 Days	10%	18.5%
Under 1 Year	25%	43.3%
Under 5 Years	100%	100.0%

Other	Policy	Actual
Corp Issuer	5%	2.8%
Callable	25%	15.0%
Credit W/A	AA2	AA1

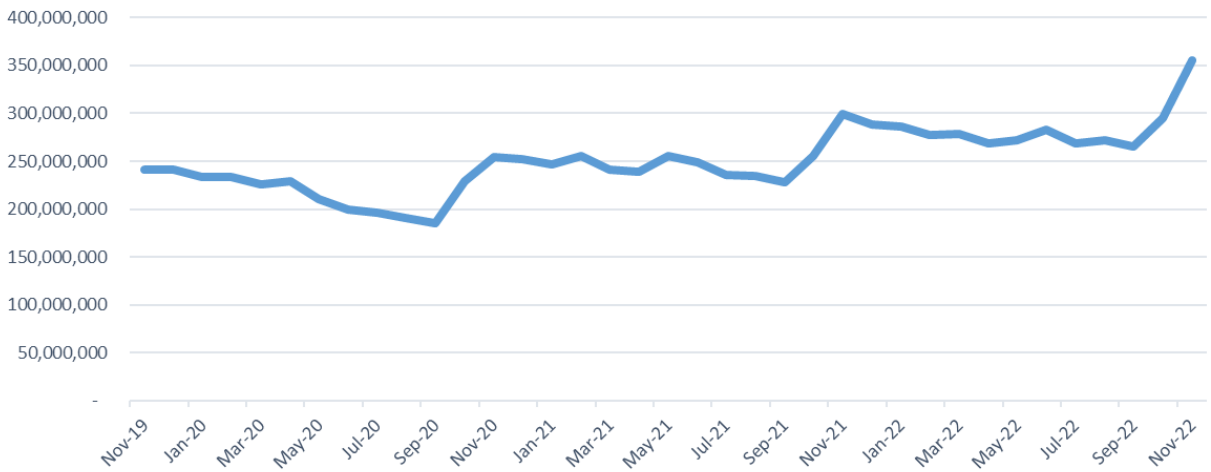


Investment Activity	
Purchases in Month	\$ 48,840,000
Sales/Redemptions in Month	\$ -

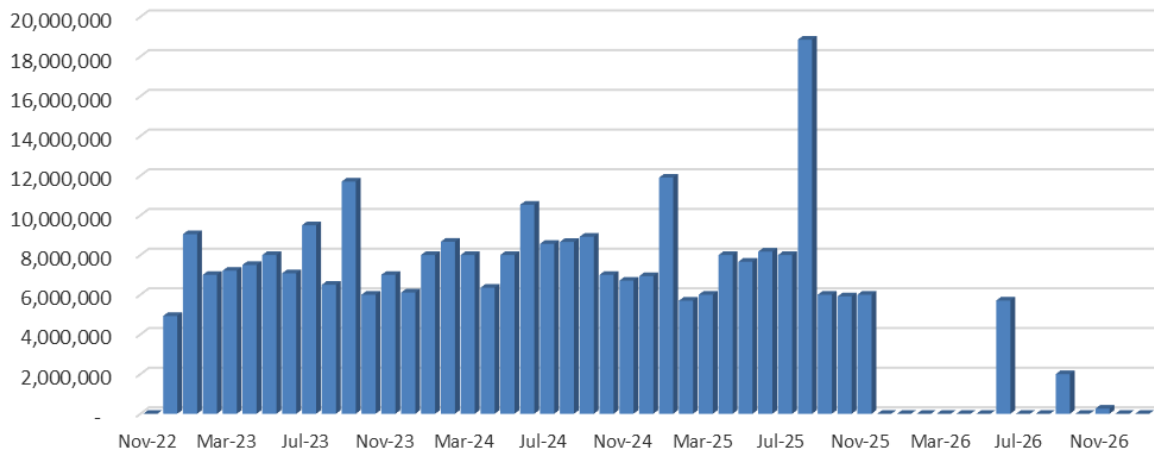
### 24 Month Historic Investment Returns



### Three Year Portfolio Balance



### Five Year Maturity Distribution Schedule



Deschutes County Investments				Purchases made in November 2021											
Portfolio Management				Purchases made in November 2022											
Portfolio Details - Investments															
November 30, 2022															
Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings Moody's	Ratings S&P/Fitch	Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
10790	MUN	014365DQ0	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2022	0	Aa2	AA+	1	0.5003903	200,000	200,000	200,000	-
10884	MC1	90520EAK7	MUFG Union Bank	CASTLE	12/14/2021	12/9/2022	8	A2	A	2.1	0.6120448	1,730,000	1,729,088	1,730,569	-
10896	TRC	912828YW4	U.S. Treasury	CASTLE	6/15/2022	12/15/2022	14			1.625	2.3100217	2,000,000	1,998,556	1,999,482	-
10910	AFD	313385U95	FED HOME LOAN BANK OF DES MOIN	PS	9/9/2022	12/29/2022	28			3.1	3.21746253	1,000,000	996,887	997,589	-
10879	MC1	90331HPF4	US Bank	CASTLE	12/10/2021	1/9/2023	39	A1	AA-	1.95	0.6160653	2,279,000	2,273,399	2,282,193	-
10727	MC1	06051GEU9	Bank of America Corp	CASTLE	11/25/2019	1/11/2023	41	A2	A-	3.3	2.1200764	2,000,000	1,996,677	2,002,523	-
10854	MC1	06051GEU9	Bank of America Corp	PS	8/16/2021	1/11/2023	41	A2	A-	3.3	0.2702416	1,000,000	998,339	1,003,358	-
10813	MC1	740189AG0	Precision Castparts Corp	CASTLE	12/17/2020	1/15/2023	45	A2	AA-	2.5	0.5547661	2,772,000	2,761,357	2,778,543	-
10878	FAC	3135G0T94	Federal National Mtg Assn	R W B	12/9/2021	1/19/2023	49	Aaa	AA+	2.375	0.3868429	1,000,000	997,174	1,002,642	-
10869	FAC	3133ENDQ0	Federal Farm Credit Bank	GPAC	11/18/2021	2/10/2023	71	Aaa	AA+	0.16	0.29	2,000,000	1,983,977	1,999,503	-
10940	AFD	912796YA1	U.S. Treasury	MORETN	11/18/2022	2/16/2023	77			4.11	4.26882161	2,000,000	1,982,400	1,982,418	-
10907	AFD	912796T33	U.S. Treasury	CASTLE	9/1/2022	2/23/2023	84			3.18	3.32027259	1,000,000	990,346	992,580	-
10893	TRC	91282CBN0	U.S. Treasury	GPAC	2/7/2022	2/28/2023	89	Aaa		0.125	0.85	2,000,000	1,979,044	1,996,487	-
10857	MUN	558770DT7	CITY OF MADRAS OR	DA DAV	10/12/2021	3/1/2023	90		AA	0.451	0.4510338	210,000	207,841	210,000	-
10941	AFD	912796Z77	U.S. Treasury	MORETN	11/22/2022	3/21/2023	110			4.309999	4.49458668	2,000,000	1,973,574	1,973,661	-
10897	AFD	912796U31	U.S. Treasury	CASTLE	6/15/2022	3/23/2023	112			2.62	2.73656672	3,000,000	2,960,634	2,975,547	-
10922	AFD	912796YM5	U.S. Treasury	DA DAV	10/3/2022	3/30/2023	119			3.8132019	3.99518567	2,000,000	1,972,312	1,974,791	-
10911	FAC	3133EKG4	Federal Farm Credit Bank	CASTLE	9/9/2022	4/5/2023	125	Aaa	AA+	2.25	3.4389321	1,500,000	1,488,045	1,493,958	-
10880	MC1	78015K7G3	Royal Bank of Canada	PS	12/10/2021	4/17/2023	137	A2	A	1.6	0.640545	2,000,000	1,976,202	2,007,205	-
10894	TRC	9128284L1	U.S. Treasury	CASTLE	6/15/2022	4/30/2023	150			2.75	2.2543959	2,000,000	1,984,766	2,004,002	-
10918	TRC	91282CBX8	U.S. Treasury	PS	10/3/2022	4/30/2023	150			0.125	4.0210685	2,000,000	1,962,734	1,968,464	-
10859	MC1	46625HRL6	JPMorgan Chase - Corporate N	CASTLE	10/29/2021	5/18/2023	168	A2	A-	2.7	0.7306116	2,000,000	1,982,181	2,018,134	-
10867	FAC	3133ENEW6	Federal Farm Credit Bank	GPAC	11/23/2021	5/23/2023	173	Aaa		0.375	0.3708179	2,000,000	1,959,810	2,000,000	-
10908	AFD	313384GF0	FLLB Disc Corp	CASTLE	9/1/2022	5/30/2023	180			3.32	3.48083122	2,000,000	1,954,968	1,966,800	-
10866	TRC	91282CCD1	U.S. Treasury	MORETN	11/17/2021	5/31/2023	181	Aaa		0.125	0.3701352	2,000,000	1,955,782	1,997,576	-
10835	MUN	010831DQ5	ALAMEDA CNTY CA JT PWRS AUTH	CASTLE	2/24/2021	6/1/2023	182	Aa1	AA+	3.095	0.3959011	3,080,000	3,052,064	3,122,751	-
10838	MUN	73473RDW2	MORROW PORT TRANS FAC	R W B	4/1/2021	6/1/2023	182		A-	0.7	0.7000625	215,000	210,620	215,000	-
10760	MUN	736746XU7	PORTLAND OR URBAN RENEWAL & TA	PS	7/14/2020	6/15/2023	196	Aa1		4.023	2.895	615,000	611,525	618,557	-
10839	MUN	984674JZ5	MCMINNVILLE SCHOOL DIST YAMHIL	PS	6/15/2021	6/15/2023	196	Aa1		0.28	0.28	170,000	166,269	170,000	-
10933	FAC	3133EKS7	Federal Farm Credit Bank	MORETN	11/4/2022	6/26/2023	207	Aaa	AA+	1.77	4.6711394	2,000,000	1,966,792	1,967,783	-
10898	TRC	9128284U1	U.S. Treasury	CASTLE	6/15/2022	6/30/2023	211			2.625	3.0600812	1,000,000	988,516	997,538	-
10709	MUN	29270CNU5	Bonneville Power Administratio	CASTLE	7/30/2019	7/1/2023	212	Aa2	AA-	5.803	2.1249156	1,000,000	1,004,310	1,020,479	-
10906	FAC	3130ASD48	Federal Home Loan Bank	CASTLE	8/1/2022	7/5/2023	216	Aaa	AA+	2.37	3.0263664	2,000,000	1,972,641	1,992,360	6/5/2023
10912	FAC	3133EMS37	Federal Farm Credit Bank	CASTLE	9/9/2022	7/14/2023	225	Aaa	AA+	0.125	3.5630485	2,000,000	1,944,855	1,958,405	-
10899	TRC	912828ZY9	U.S. Treasury	CASTLE	6/15/2022	7/15/2023	226			0.125	3.1100329	1,000,000	971,914	981,951	-
10713	MC1	361582AD1	Berkshire Hathaway Inc	CASTLE	9/9/2019	7/15/2023	226	Aa3	AA	7.35	2.0306495	500,000	508,015	515,838	-
10868	FAC	3133ENEY2	Federal Farm Credit Bank	GPAC	11/24/2021	7/24/2023	235	Aaa		0.45	0.4500338	2,000,000	1,939,479	2,000,000	-
10832	MC1	06053FAA7	Bank of America Corp	DA DAV	2/23/2021	7/24/2023	235	A2	A-	4.1	0.2302892	1,000,000	995,935	1,024,961	-
10769	FAC	3137EAEV7	Federal Home Loan Mtg Corp	CASTLE	8/21/2020	8/24/2023	266	Aaa	AA+	0.25	0.2840745	5,000,000	4,838,221	4,998,762	-
10909	AFD	313384LA5	FED HOME LOAN BANK OF DES MOIN	PS	9/1/2022	8/29/2023	271	Aaa	AA+	3.44	3.63068978	1,500,000	1,449,973	1,461,157	-
10768	MUN	67232TBM6	OAKLAND CA REDEV SUCCESSOR	PS	8/21/2020	9/1/2023	274		AA-	3.125	0.6015189	2,500,000	2,459,500	2,546,817	-
10913	FAC	3130ATB71	Federal Home Loan Bank	CASTLE	9/9/2022	9/6/2023	279	Aaa		3.625	3.6277278	2,000,000	1,981,223	1,999,955	-
10843	MUN	098419MM3	BONNEVILLE & BINGHAM CNTYS SCH	PS	7/28/2021	9/15/2023	288	Aaa		4	0.4307542	1,000,000	994,550	1,028,000	-
10780	MUN	476453GR0	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2023	288	Aaa		5	0.4793681	200,000	200,662	207,075	-
10819	MC1	3133EMLE0	Federal Farm Credit Bank	PS	12/30/2020	9/22/2023	295	Aaa	AA+	0.19	0.1900035	2,000,000	1,922,652	2,000,000	-
10914	FAC	3130ATDQ7	Federal Home Loan Bank	CASTLE	9/29/2022	9/29/2023	302	Aaa	AA+	4.05	3.8647659	2,000,000	1,983,649	2,000,000	-
10860	TRC	91282CDA6	U.S. Treasury	MORETN	11/1/2021	9/30/2023	303	Aaa		0.25	0.4554048	2,000,000	1,926,406	1,996,609	-
10915	FAC	3133ENN63	Federal Farm Credit Bank	CASTLE	9/20/2022	10/17/2023	320			4.125	4.127566	2,000,000	1,986,389	2,000,000	-
10931	FAC	3130ATNY9	Federal Home Loan Bank	PS	10/27/2022	10/27/2023	330	Aaa		4.75	4.75	2,000,000	1,996,023	2,000,000	1/27/2023
10917	TRC	91282CDD0	U.S. Treasury	CASTLE	10/3/2022	10/31/2023	334			0.375	4.2236506	2,000,000	1,922,422	1,931,877	-
10794	FAC	3137EAEZ8	Federal Home Loan Mtg Corp	CASTLE	11/5/2020	11/6/2023	340		AA+	0.25	0.2801193	5,000,000	4,791,540	4,998,605	-
10802	MC1	459058JM6	International Bonds for Recons	CASTLE	11/24/2020	11/24/2023	358	Aaa	AAA	0.25	0.3204397	2,000,000	1,915,666	1,998,595	-
10789	MUN	014365DR8	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2023	365	Aa2	AA+	1	0.550114	270,000	260,909	271,203	-
10837	MUN	73473RDH5	MORROW PORT TRANS FAC	R W B	4/1/2021	12/1/2023	365		A-	0.7	0.7000516	1,000,000	959,630	1,000,000	-

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
10938	FAC	3130A0F70	Federal Home Loan Bank	R W B	11/18/2022	12/8/2023	372	Aaa	AA+	3.375	4.7972336	2,840,000	2,798,840	2,800,256	- -
10836	MC1	31422XBV3	Federal Agriculture Mtg Corp	GPAC	3/15/2021	12/15/2023	379			0.22	0.2148764	2,000,000	1,906,249	2,000,000	- -
10923	MC1	06051GFB0	Bank of America Corp	CASTLE	1/12/2021	1/22/2024	417	A2	A-	4.125	0.5217482	2,000,000	1,985,850	2,081,521	- -
10900	TRC	91282CDV0	U.S. Treasury	GPAC	6/28/2022	1/31/2024	426	Aaa		0.875	3.0200597	2,000,000	1,914,218	1,951,565	- -
10928	TRC	912828V80	U.S. Treasury	MORETN	10/25/2022	1/31/2024	426			2.25	4.5518203	2,000,000	1,945,468	1,948,389	- -
10953	TRC	91282CDV0	U.S. Treasury	CASTLE	11/30/2022	1/31/2024	426	Aaa		0.875	4.732274	2,000,000	1,914,218	1,913,478	- -
10873	MC1	46625HJT8	JPMorgan Chase - Corporate N	CASTLE	12/2/2021	2/1/2024	427	A2	A-	3.875	0.9289607	1,000,000	990,316	1,033,944	- -
10872	FAC	3135G0V34	Federal National Mtg Assn	GPAC	12/1/2021	2/5/2024	431	Aaa	AA+	2.5	0.5902165	2,000,000	1,949,597	2,044,628	- -
10862	MC1	037833CG3	Apple Inc	GPAC	11/17/2021	2/9/2024	435	Aa1	AA+	3	0.9122019	2,000,000	1,963,974	2,049,023	12/9/2023
10861	FAC	3130APUV5	Federal Home Loan Bank	DA DAV	11/23/2021	2/23/2024	449	Aaa	AA+	0.65	0.6500583	1,670,000	1,583,402	1,670,000	2/23/2023
10834	MC1	3133EMRZ7	Federal Farm Credit Bank	CASTLE	2/26/2021	2/26/2024	452	Aaa	AA+	0.25	0.2620551	2,000,000	1,894,950	1,999,703	- -
10919	TRC	91282CBR1	U.S. Treasury	PS	10/3/2022	3/15/2024	470			0.25	4.282992	2,000,000	1,890,624	1,900,296	- -
10956	TRC	91282CBR1	U.S. Treasury	PS	11/30/2022	3/15/2024	470			0.25	4.7067273	2,000,000	1,890,624	1,889,914	- -
10903	FAC	3130ASLR8	Federal Home Loan Bank	CASTLE	7/6/2022	3/28/2024	483	Aaa	AA+	3.45	3.3909602	2,000,000	1,959,325	2,001,555	12/28/2022
10901	TRC	91282CEG2	U.S. Treasury	GPAC	6/28/2022	3/31/2024	486	Aaa		2.25	3.0493067	2,000,000	1,938,438	1,979,419	- -
10851	MC1	06051GFF1	Bank of America Corp	CASTLE	8/12/2021	4/1/2024	487	A2	A-	4	0.6052599	2,000,000	1,983,655	2,089,667	- -
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	487	Aa2	AAA	2.505	0.3901753	2,350,000	2,282,673	2,415,789	- -
10924	TRC	91282CBV2	U.S. Treasury	MORETN	10/20/2022	4/15/2024	501			0.375	4.6205671	2,000,000	1,887,188	1,888,705	- -
10874	MUN	68609TWC8	Oregon State Lottery	R W B	12/2/2021	5/1/2024	517	Aa1	AA+	0.795	0.7300606	500,000	474,980	500,455	- -
10864	MC1	46625HJX9	JPMorgan Chase - Corporate N	CASTLE	11/18/2021	5/13/2024	529	A2	A-	3.625	0.9770205	1,500,000	1,475,245	1,556,762	- -
10925	TRC	912828WJ5	U.S. Treasury	MORETN	10/20/2022	5/15/2024	531			2.5	4.6315735	2,000,000	1,940,000	1,940,778	- -
10948	TRC	912828WJ5	U.S. Treasury	DA DAV	11/30/2022	5/15/2024	531			2.5	4.6796779	2,000,000	1,940,000	1,939,314	- -
10902	TRC	91282CER8	U.S. Treasury	GPAC	6/28/2022	5/31/2024	547	Aaa		2.5	3.0809126	2,000,000	1,938,828	1,983,222	- -
10846	MC1	06051GJY6	Bank of America Corp	CASTLE	7/27/2021	6/14/2024	561	A2	A-	0.523	0.5210523	1,000,000	970,308	1,000,029	6/14/2023
10777	MUN	179093KQ1	CLACKAMAS SCHOOL DISTRICT	PS	10/1/2020	6/15/2024	562	Aa1		0.613	0.6130311	500,000	470,080	500,000	- -
10807	MUN	179198JF4	CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	562	Aa1		0.83	0.480219	300,000	283,134	301,599	- -
10815	MUN	625517MG9	MULTNOMAH COUNTY OR SCHOOLS	R W B	12/30/2020	6/15/2024	562	Aa1	AA+	2	0.4052718	2,750,000	2,654,300	2,817,169	- -
10809	MUN	736688MD1	Portland Community College	PS	12/17/2020	6/15/2024	562	Aa1		0.572	0.5720012	1,000,000	939,000	1,000,000	- -
10776	MUN	568571CZ4	SILVER FALLS SD	PS	9/17/2020	6/15/2024	562	Aa1		0.55	0.5500254	1,900,000	1,784,784	1,900,000	- -
10779	MUN	906429EE1	UNION CTY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	562	Aa1		0.675	0.6750364	490,000	461,531	490,000	- -
10785	MUN	939307KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	562	Aa1		0.59	0.5840838	1,500,000	1,403,640	1,500,000	- -
10771	MC1	68583RCT7	OR ST COMMUNITY COLLEGE DIST	R W B	8/27/2020	6/30/2024	577	Aa1	AA+	5.66	0.6000375	90,000	91,433	97,105	- -
10853	MUN	68583RCY6	OR ST COMMUNITY COLLEGE DIST	PS	8/31/2021	6/30/2024	577		AA	0.583	0.5830334	1,000,000	938,810	1,000,000	- -
10782	MUN	584288ER1	MEDFORD OR REVENUE	R W B	10/14/2020	7/15/2024	592		AA-	2	0.6503538	815,000	781,838	832,601	- -
10842	FAC	3133EMT51	Federal Farm Credit Bank	R W B	7/19/2021	7/19/2024	596	Aaa	AA+	0.42	0.4283959	1,000,000	930,782	999,864	- -
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	599			0.55	0.55	249,000	231,743	249,000	- -
10828	MC1	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	599	Aaa	AA+	0.31	0.31	2,000,000	1,858,810	2,000,000	- -
10847	BCD	38149MXG3	GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	606			0.55	0.55	249,000	231,934	249,000	- -
10844	BCD	05580AB78	BMW	GPAC	7/30/2021	7/30/2024	607			0.55	0.55	249,000	231,905	249,000	- -
10858	MC1	91159HHX1	US Bank	PS	10/29/2021	7/30/2024	607	A2	A+	2.4	0.8420282	2,000,000	1,929,163	2,051,136	- -
10949	TRC	912828Y87	U.S. Treasury	GPAC	11/30/2022	7/31/2024	608	Aaa		1.75	4.6137515	2,000,000	1,910,624	1,909,134	- -
10805	MUN	68609TZR2	Oregon State Lottery	R W B	12/1/2020	8/1/2024	609	Aa1	AA+	0.638	0.4148774	505,000	474,013	506,862	- -
10811	MUN	68608USW7	Oregon State Lottery	R W B	12/17/2020	8/1/2024	609	Aa1	AA+	2.677	0.9386601	755,000	733,067	776,455	8/1/2023
10812	MUN	68608USD9	Oregon State Lottery	R W B	12/17/2020	8/1/2024	609	Aa1	AA+	2.677	0.9386585	500,000	492,895	514,209	8/1/2023
10784	MUN	732098PE2	POMONA CALI UNI SCH DIST TAXAB	PS	10/20/2020	8/1/2024	609	Aa3		0.77	0.6001765	1,200,000	1,123,776	1,203,354	- -
10786	MUN	835569GR9	SONOMA CCD	PS	10/21/2020	8/1/2024	609	Aa2	AA	2.061	0.600206	1,200,000	1,154,916	1,228,842	- -
10849	BCD	89235MLF6	TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	613			0.55	0.55	249,000	231,734	249,000	- -
10850	NCB	90348JR85	UBS BANK USA	GPAC	8/11/2021	8/12/2024	620			0.55	0.536214	249,000	231,423	249,000	- -
10954	FAC	3133ENG20	Federal Farm Credit Bank	CASTLE	11/30/2022	8/15/2024	623	Aaa	AA+	3.3	4.6146501	2,000,000	1,958,524	1,957,258	- -
10816	MC1	30231GBC5	XTO Energy Inc	GPAC	12/21/2020	8/16/2024	624	Aa1	AA	2.019	0.5432498	2,000,000	1,917,471	2,049,855	7/16/2024

## Position Control Summary

Position Control Summary FY23														
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July - June Percent Unfilled
Assessor	Filled	33.26	31.00	32.00	31.00	31.00								
	Unfilled	2.00	4.26	3.26	4.26	4.26								10.23%
Clerk	Filled	9.48	9.48	10.48	10.48	10.48								
	Unfilled	1.00	1.00	-	-	-								3.82%
BOPTA	Filled	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								
	Unfilled	3.20	2.20	1.40	0.40	0.40								2.49%
Tax	Filled	5.50	5.50	6.50	6.50	6.50								
	Unfilled	1.00	1.00	-	-	-								6.15%
Veterans'	Filled	5.00	5.00	5.00	4.00	4.00								
	Unfilled	-	-	-	1.00	1.00								8.00%
Property Mngt	Filled	2.00	2.00	2.00	2.00	2.00								
	Unfilled	1.00	1.00	1.00	1.00	1.00								33.33%
Total General Fund	Filled	113.16	111.90	115.70	115.70	115.70	-	-	-	-	-	-	-	
	Unfilled	8.20	9.46	5.66	6.66	6.66	-	-	-	-	-	-	-	6.02%
Justice Court	Filled	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								
	Unfilled	2.70	2.70	2.00	3.00	3.00								5.59%
Sheriff	Filled	218.25	232.25	230.25	230.25	231.75								
	Unfilled	44.75	30.75	32.75	32.75	31.25								13.10%
Houseless Effort	Filled	-	-	1.00	1.00	1.00								
	Unfilled	2.00	2.00	1.00	1.00	1.00								70.00%
Health Svcs	Filled	355.80	357.50	368.30	371.30	374.55								
	Unfilled	49.55	47.85	48.25	46.25	44.25								11.44%
CDD	Filled	59.80	58.80	59.80	58.80	59.80								
	Unfilled	12.20	13.20	12.20	13.20	12.20								17.50%
Road	Filled	55.00	55.00	58.00	57.00	58.00								
	Unfilled	6.00	6.00	3.00	4.00	3.00								7.21%
Adult P&P	Filled	35.55	35.55	35.85	34.85	34.85								
	Unfilled	5.30	5.30	5.00	6.00	6.00								13.51%
Solid Waste	Filled	27.00	26.00	28.00	26.00	27.00								
	Unfilled	3.00	4.00	2.00	4.00	3.00								10.67%
Victims Assistance	Filled	8.00	8.00	8.00	8.50	8.50								
	Unfilled	-	-	-	-	-								0.00%
GIS Dedicated	Filled	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								
	Unfilled	3.75	3.75	3.75	2.75	2.75								24.81%
Natural Resource	Filled	1.00	-	-	-	2.00								
	Unfilled	1.00	2.00	2.00	2.00	-								70.00%
ISF - Facilities	Filled	20.75	21.75	20.75	21.75	21.75								
	Unfilled	4.25	3.25	4.25	3.25	3.25								14.60%
ISF - Admin	Filled	8.75	8.75	9.75	10.75	10.75								
	Unfilled	2.00	2.00	1.00	-	-								9.30%
ISF - BOCC	Filled	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								
	Unfilled	1.00	3.00	1.00	1.00	1.00								12.73%
ISF - Legal	Filled	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								
	Unfilled	1.00	1.00	1.00	1.00	1.00								10.00%
ISF - IT	Filled	16.70	16.70	16.70	16.70	16.70								
	Unfilled	-	-	-	-	-								0.00%
ISF - Risk	Filled	2.25	2.25	2.25	2.25	2.25								
	Unfilled	-	-	-	-	-								0.00%
911	Filled	52.00	51.00	49.57	50.57	51.57								
	Unfilled	8.00	9.00	10.43	9.43	8.43								15.10%
Total:	Filled	1,064.86	1,074.30	1,095.47	1,096.97	1,107.72	-	-	-	-	-	-	-	
	Unfilled	154.70	145.26	135.29	136.29	126.79	-	-	-	-	-	-	-	
	Total	1,219.56	1,219.56	1,230.76	1,233.26	1,234.51	A	-	-	-	-	-	-	
	% Unfilled	12.68%	11.91%	10.99%	11.05%	10.27%								

A 1.25 FTE increase in Health Services.

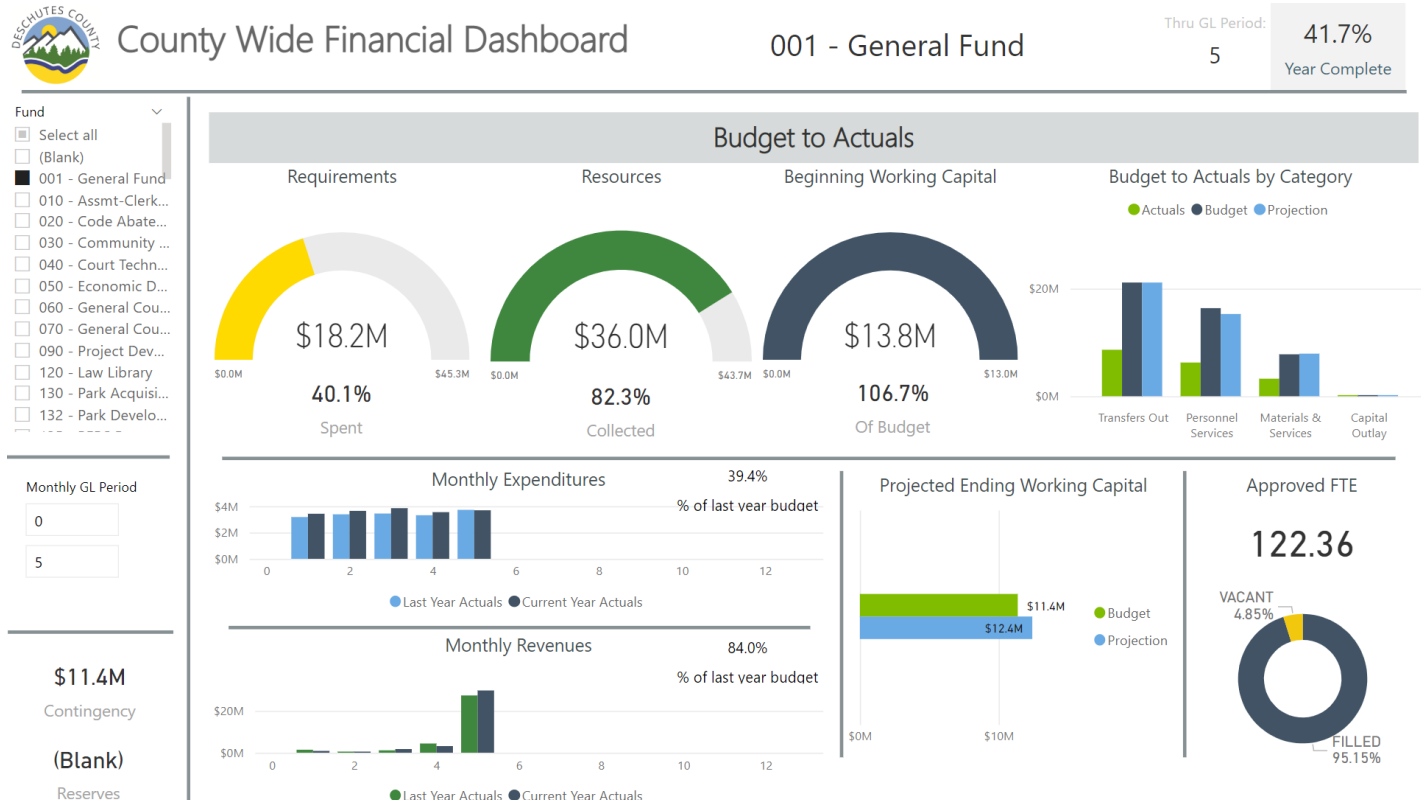
# Budget to Actuals Report

## General Fund

Revenue YTD in the General Fund is \$36M or 82% of budget. By comparison, last year revenue YTD was \$34.1M and 84% of budget.

Expenses YTD are \$18.2M and 40.1% of budget. By comparison, last year expenses YTD was \$7.9M and 37% of budget.

Beginning Fund Balance is \$13.8M or 106.7% of the budgeted \$12.9M beginning fund balance. Final beginning fund balance will be determined after the final close of FY22.



## 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 November 30, 2022.



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	35,863,072	82%	42,683,622	98%
030 - Juvenile	901,143	1,007,843	112%	1,010,203	150,841	15%	1,049,366	104%
160/170 - TRT	12,578,435	13,029,089	104%	13,631,282	7,974,480	59%	13,885,874	102%
200 - American Rescue Fund	19,000,000	14,281,402	75%	105,186	26,606,264	999%	29,044,591	999%
220 - Justice Court	550,832	494,676	90%	525,032	245,406	47%	525,510	100%
255 - Sheriff's Office	44,947,745	45,776,980	102%	48,790,055	44,079,460	90%	48,659,191	100%
274 - Health Services	48,727,400	48,848,440	100%	57,165,218	27,637,878	48%	59,936,875	105%
295 - CDD	9,580,316	10,542,434	110%	11,675,519	4,000,505	34%	10,292,817	88%
325 - Road	22,629,649	24,768,506	109%	24,889,063	11,574,345	47%	25,505,002	102%
355 - Adult P&P	5,840,250	6,178,356	106%	6,134,018	3,136,577	51%	6,128,554	100%
465 - Road CIP	2,471,190	1,124,832	46%	1,943,063	110,421	6%	1,074,060	55%
610 - Solid Waste	13,350,600	13,930,834	104%	14,503,499	5,921,418	41%	14,582,491	101%
615 - Fair & Expo	1,395,724	1,779,723	128%	1,408,534	763,787	54%	1,583,990	112%
616 - Annual County Fair	1,560,500	1,922,671	123%	1,849,380	2,361,313	128%	2,372,997	128%
617 - Fair & Expo Capital Reserve	8,544	8,012	94%	7,414	10,172	137%	19,950	269%
618 - RV Park	517,524	584,713	113%	642,252	260,890	41%	515,266	80%
619 - RV Park Reserve	7,546	6,354	84%	6,298	6,118	97%	12,400	197%
670 - Risk Management	3,146,973	4,409,440	140%	3,311,477	1,518,053	46%	3,344,351	101%
675 - Health Benefits	23,027,177	25,070,639	109%	23,658,700	9,772,890	41%	23,694,394	100%
705 - 911	12,019,306	12,896,533	107%	13,744,678	10,415,567	76%	13,811,671	100%
999 - Other	50,071,869	34,055,652	68%	57,508,737	38,657,422	67%	59,326,870	103%
<b>TOTAL RESOURCES</b>	<b>312,836,891</b>	<b>300,764,634</b>	<b>96%</b>	<b>325,982,317</b>	<b>231,066,877</b>	<b>71%</b>	<b>358,049,843</b>	<b>110%</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	21,298,809	19,383,248	91%	24,206,083	9,533,057	39%	23,241,795	96%
030 - Juvenile	7,496,355	6,674,328	89%	7,928,538	2,920,007	37%	7,428,280	94%
160/170 - TRT	4,010,388	3,826,539	95%	13,113,218	8,168,878	62%	13,169,863	100%
200 - American Rescue Fund	38,000,000	14,187,441	37%	23,129,361	8,926,115	39%	23,129,361	100%
220 - Justice Court	736,142	690,802	94%	731,183	307,418	42%	732,845	100%



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD November 30, 2022 (unaudited)

**41.7%**

Year Complete

<b>255 - Sheriff's Office</b>	54,162,360	51,382,461	95%	59,628,533	23,613,545	40%	58,855,575	99%
<b>274 - Health Services</b>	58,872,642	51,718,597	88%	70,647,070	26,013,271	37%	67,391,302	95%
<b>295 - CDD</b>	9,978,889	8,963,943	90%	11,233,304	3,827,412	34%	9,704,473	86%
<b>325 - Road</b>	15,024,128	13,771,124	92%	16,188,996	5,436,748	34%	15,870,257	98%
<b>355 - Adult P&amp;P</b>	7,079,915	6,392,578	90%	7,575,910	2,653,568	35%	6,814,246	90%
<b>465 - Road CIP</b>	29,722,691	8,106,117	27%	28,387,166	12,597,673	44%	27,516,480	97%
<b>610 - Solid Waste</b>	9,709,991	8,792,122	91%	11,754,672	4,080,042	35%	11,754,672	100%
<b>615 - Fair &amp; Expo</b>	2,504,877	2,626,480	105%	2,768,054	1,040,663	38%	2,575,839	93%
<b>616 - Annual County Fair</b>	1,468,131	1,352,783	92%	1,852,030	1,729,857	93%	1,860,759	100%
<b>617 - Fair &amp; Expo Capital Reserve</b>	568,000	7,670	1%	870,000	423	0%	870,000	100%
<b>618 - RV Park</b>	552,188	466,135	84%	594,181	145,879	25%	552,246	93%
<b>619 - RV Park Reserve</b>	100,000	885	1%	100,000	4,837	5%	100,000	100%
<b>670 - Risk Management</b>	6,427,292	4,982,451	78%	5,887,806	1,513,370	26%	5,836,497	99%
<b>675 - Health Benefits</b>	29,424,393	29,294,027	100%	26,769,217	9,029,097	34%	26,769,217	100%
<b>705 - 911</b>	14,563,007	10,896,900	75%	17,769,397	4,915,985	28%	16,693,714	94%
<b>999 - Other</b>	86,872,890	41,149,853	47%	106,795,564	20,755,200	19%	106,686,207	100%
<b>TOTAL REQUIREMENTS</b>	<b>398,573,088</b>	<b>284,666,484</b>	<b>71%</b>	<b>437,930,283</b>	<b>147,213,046</b>	<b>34%</b>	<b>427,553,628</b>	<b>98%</b>





# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
Year Complete

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(21,952,604)	(21,807,006)	99%	(20,867,706)	(8,523,773)	41%	(20,867,267)	100%
030 - Juvenile	6,223,387	6,223,387	100%	6,452,997	2,688,745	42%	6,452,997	100%
160/170 - TRT	(6,024,574)	(5,916,413)	98%	(6,031,446)	(2,513,085)	42%	(6,060,995)	100%
220 - Justice Court	240,956	196,126	81%	263,217	109,670	42%	263,217	100%
255 - Sheriff's Office	3,500,737	3,501,246	100%	3,448,587	1,485,651	43%	3,448,587	100%
274 - Health Services	6,122,830	6,122,830	100%	8,258,652	3,195,452	39%	7,020,115	85%
295 - CDD	(270,622)	(1,159,207)	428%	(911,585)	(513,597)	56%	(1,274,423)	140%
325 - Road	(11,757,547)	(11,757,547)	100%	(12,330,136)	(7,440,775)	60%	(12,330,136)	100%
355 - Adult P&P	471,072	471,071	100%	467,092	194,615	42%	467,092	100%
465 - Road CIP	12,193,917	10,672,113	88%	14,230,313	4,889,361	34%	14,230,313	100%
610 - Solid Waste	(6,029,323)	(6,029,323)	100%	(5,299,665)	(2,645,815)	50%	(5,299,665)	100%
615 - Fair & Expo	962,736	918,804	95%	704,127	293,385	42%	724,810	103%
616 - Annual County Fair	(75,000)	(75,000)	100%	(156,706)	(65,290)	42%	(156,706)	100%
617 - Fair & Expo Capital Reserve	798,901	779,502	98%	1,149,827	479,085	42%	1,158,693	101%
618 - RV Park	47,958	47,958	100%	(81,566)	59,345	-73%	(81,566)	100%
619 - RV Park Reserve	132,042	132,042	100%	261,750	108,985	42%	261,566	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(1,455)	42%	(3,500)	100%
705 - 911	-	-	0%	-	-	-	-	-
999 - Other	15,418,726	17,682,916	115%	10,445,493	8,199,497	78%	12,046,868	115%
<b>TOTAL TRANSFERS</b>	<b>91</b>	<b>-</b>	<b>0</b>	<b>(255)</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
Year Complete

ENDING FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	10,723,375	13,847,827	129%	11,374,637	31,654,069	12,422,388	109%
030 - Juvenile	596,681	1,522,125	255%	634,663	1,441,704	1,450,663	229%
160/170 - TRT	8,433,816	9,475,532	112%	4,000,000	6,768,049	4,130,548	103%
200 - American Rescue Fund	-	108,098	999%	-	17,788,246	6,023,328	999%
220 - Justice Court	55,646	-	0%	57,066	47,658	55,882	98%
255 - Sheriff's Office	12,160,633	15,162,285	125%	7,024,650	37,113,850	9,162,478	130%
274 - Health Services	6,011,534	13,942,649	232%	6,005,519	18,762,708	13,508,289	225%
295 - CDD	763,172	2,168,956	284%	1,627,134	1,828,452	1,482,877	91%
325 - Road	2,231,806	7,806,356	350%	2,262,898	6,503,178	5,110,965	226%
355 - Adult P&P	1,971,182	3,238,905	164%	2,125,200	3,916,528	3,020,305	142%
465 - Road CIP	5,316,460	27,223,832	512%	12,334,484	19,625,940	15,011,725	122%
610 - Solid Waste	583,520	3,066,662	526%	556,359	2,262,224	625,161	112%
615 - Fair & Expo	604,256	995,519	165%	315,960	1,012,029	729,382	231%
616 - Annual County Fair	17,369	385,854	999%	225,358	952,020	741,386	329%
617 - Fair & Expo Capital Reserve	1,341,108	1,809,440	135%	1,587,183	2,298,273	2,118,083	133%
618 - RV Park	13,294	166,536	999%	82,920	340,892	47,990	58%
619 - RV Park Reserve	824,054	1,191,937	145%	1,340,766	1,302,202	1,365,903	102%
670 - Risk Management	5,045,296	8,944,938	177%	5,107,351	8,948,166	6,449,292	126%
675 - Health Benefits	8,375,402	11,304,191	135%	8,815,139	12,047,984	8,229,368	93%
705 - 911	9,307,082	12,708,705	137%	8,926,080	18,208,286	9,826,662	110%
999 - Other	55,322,038	95,096,396	172%	56,813,544	122,697,662	64,021,201	113%
<b>TOTAL FUND BALANCE</b>	<b>129,697,724</b>	<b>230,166,744</b>	<b>177%</b>	<b>131,216,911</b>	<b>315,520,122</b>	<b>165,533,876</b>	<b>126%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	31,973,591	93%	34,378,087	100%	(89,086) <b>A</b>
Property Taxes - Prior	460,000	337,612	73%	301,000	191,618	64%	301,000	100%	-
Other General Revenues	2,689,926	2,880,344	107%	3,591,874	2,696,321	75%	3,591,874	100%	- <b>B</b>
Assessor	987,411	886,514	90%	964,246	205,604	21%	964,246	100%	-
Clerk	2,741,215	2,225,591	81%	2,298,566	565,456	25%	1,598,566	70%	(700,000) <b>C</b>
BOPTA	14,588	13,216	91%	14,588	3,072	21%	14,588	100%	-
District Attorney	448,201	258,776	58%	1,183,942	92,354	8%	1,183,942	100%	- <b>D</b>
Tax Office	341,004	321,554	94%	221,483	60,326	27%	221,483	100%	-
Veterans	259,107	182,018	70%	214,836	45,505	21%	214,836	100%	- <b>E</b>
Property Management	152,000	150,000	99%	215,000	29,224	14%	215,000	100%	- <b>F</b>
<b>TOTAL RESOURCES</b>	<b>40,504,168</b>	<b>40,047,506</b>	<b>99%</b>	<b>43,472,708</b>	<b>35,863,072</b>	<b>82%</b>	<b>42,683,622</b>	<b>98%</b>	<b>(789,086)</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Expenditures	-	-	-	-	-	-	-	-	-
Assessor	5,454,784	5,157,534	95%	5,910,478	2,256,465	38%	5,443,924	92%	466,554 <b>G</b>
Clerk	2,080,739	1,735,214	83%	2,432,710	888,897	37%	2,362,964	97%	69,746 <b>H</b>
BOPTA	82,911	77,147	93%	87,177	35,830	41%	95,578	110%	(8,401)
District Attorney	9,715,707	8,677,696	89%	10,979,839	4,032,557	37%	10,617,050	97%	362,789 <b>I</b>
Medical Examiner	242,652	241,582	100%	438,702	63,820	15%	438,702	100%	-
Tax Office	932,570	886,019	95%	905,262	388,809	43%	884,605	98%	20,657 <b>H</b>
Veterans	795,189	762,328	96%	813,100	310,708	38%	808,721	99%	4,379 <b>H</b>
Property Management	380,061	360,274	95%	508,359	151,528	30%	459,795	90%	48,564 <b>H</b>
Non-Departmental	1,614,196	1,485,453	92%	2,130,456	1,404,444	66%	2,130,456	100%	- <b>J</b>
<b>TOTAL REQUIREMENTS</b>	<b>21,298,809</b>	<b>19,383,248</b>	<b>91%</b>	<b>24,206,083</b>	<b>9,533,057</b>	<b>39%</b>	<b>23,241,795</b>	<b>96%</b>	<b>964,288</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	260,000	260,000	100%	260,000	108,515	42%	260,439	100%	439 <b>K</b>
Transfers Out	(22,212,604)	(22,067,006)	99%	(21,127,706)	(8,632,288)	41%	(21,127,706)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(21,952,604)</b>	<b>(21,807,006)</b>	<b>99%</b>	<b>(20,867,706)</b>	<b>(8,523,773)</b>	<b>41%</b>	<b>(20,867,267)</b>	<b>100%</b>	<b>439</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 <b>L</b>
Resources over Requirements	19,205,359	20,664,258		19,266,625	26,330,015		19,441,827		175,202
Net Transfers - In (Out)	(21,952,604)	(21,807,006)		(20,867,706)	(8,523,773)		(20,867,267)		439
<b>TOTAL FUND BALANCE</b>	<b>\$ 10,723,375</b>	<b>\$ 13,847,828</b>	<b>129%</b>	<b>\$ 11,374,637</b>	<b>\$ 31,654,069</b>	<b>278%</b>	<b>\$ 12,422,388</b>	<b>109%</b>	<b>\$ 1,047,751</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** Recent budget adjustment to increase State grant funding which is expected to come in later this fiscal year
- E** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- F** Interfund land-sale management revenue recorded at year-end
- G** Projected Personnel savings based on FY22/FY23 average vacancy rate of 7.9%
- H** Projected Personnel based on vacancy savings to date
- I** Projected Personnel savings based on FY22/FY23 average vacancy rate of 4.2%
- J** Includes \$100K loan to Alfalfa Fire District
- K** Repayment to General Fund from Finance Reserves for ERP Implementation
- L** Final Beginning Fund Balance will be determined after the final close of FY22



# Budget to Actuals Report

## Juvenile - Fund 030

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	-	0%	525,049	100%	-
ODE Juvenile Crime Prev	100,517	117,184	117%	123,000	26,360	21%	123,000	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Leases	88,000	89,154	101%	86,000	37,595	44%	90,228	105%	4,228 A
Inmate/Prisoner Housing	80,000	92,400	116%	55,000	55,800	101%	80,000	145%	25,000 B
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	49,339	-	0%	49,339	100%	-
Miscellaneous	7,500	29,113	388%	42,500	9,891	23%	42,500	100%	-
OJD Court Fac/Sec SB 1065	20,000	10,291	51%	15,000	6,014	40%	15,000	100%	-
Food Subsidy	12,000	11,380	95%	10,000	4,550	45%	10,000	100%	-
Contract Payments	8,000	9,947	124%	8,000	2,181	27%	6,000	75%	(2,000) C
Interest on Investments	14,243	7,647	54%	6,815	8,450	124%	18,750	275%	11,935 D
<b>TOTAL RESOURCES</b>	<b>901,143</b>	<b>1,007,843</b>	<b>112%</b>	<b>1,010,203</b>	<b>150,841</b>	<b>15%</b>	<b>1,049,366</b>	<b>104%</b>	<b>39,163</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,082,895	5,411,118	89%	6,332,160	2,378,909	38%	5,867,033	93%
Materials and Services	1,363,409	1,249,983	92%	1,527,992	533,499	35%	1,492,861	98%	35,131 F
Capital Outlay	50,051	13,226	26%	68,386	7,600	11%	68,386	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>7,496,355</b>	<b>6,674,328</b>	<b>89%</b>	<b>7,928,538</b>	<b>2,920,007</b>	<b>37%</b>	<b>7,428,280</b>	<b>94%</b>	<b>500,258</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,304,397	6,304,397	100%	6,529,064	2,720,435	42%	6,529,064	100%
Transfers Out-Veh Reserve	(81,010)	(81,010)	100%	(76,067)	(31,690)	42%	(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>2,688,745</b>	<b>42%</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%	1,376,580	125%
Resources over Requirements	(6,595,212)	(5,666,485)		(6,918,335)	(2,769,166)		(6,378,914)		539,421
Net Transfers - In (Out)	6,223,387	6,223,387		6,452,997	2,688,745		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>\$ 1,441,704</b>	<b>227%</b>	<b>\$ 1,450,663</b>	<b>229%</b>	<b>\$816,000</b>

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



# Budget to Actuals Report

## TRT - Fund 160/170

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	7,939,248	58%	13,816,434	102%	235,560
Interest on Investments	58,448	51,884	89%	50,408	35,232	70%	69,440	138%	19,032
<b>TOTAL RESOURCES</b>	<b>12,578,435</b>	<b>13,029,089</b>	<b>104%</b>	<b>13,631,282</b>	<b>7,974,480</b>	<b>59%</b>	<b>13,885,874</b>	<b>102%</b>	<b>254,592</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Grants & Contributions	-	-	-	5,600,000	4,600,000	82%	5,600,000	100%
COVA	3,660,659	3,512,891	96%	3,675,886	1,980,345	54%	3,732,531	102%	(56,645)
Interfund Charges	239,526	239,526	100%	3,574,573	1,489,406	42%	3,574,573	100%	-
Administrative	15,203	9,365	62%	215,508	76,627	36%	215,508	100%	-
Software	95,000	64,758	68%	47,251	22,500	48%	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>8,168,878</b>	<b>62%</b>	<b>13,169,863</b>	<b>100%</b>	<b>(56,645)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(8,330)	42%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(31,250)	42%	(75,000)	100%	-
Transfer Out - Justice Court	(240,956)	(196,126)	81%	(263,217)	(109,670)	42%	(263,217)	100%	-
Transfer Out - Health	(444,417)	(444,417)	100%	(418,417)	(174,340)	42%	(418,417)	100%	-
Transfer Out - F&E Reserve	(498,901)	(479,502)	96%	(501,683)	(209,030)	42%	(510,549)	102%	(8,866)
Transfer Out - F&E	(1,093,513)	(1,049,581)	96%	(1,101,342)	(458,890)	42%	(1,122,025)	102%	(20,683)
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(1,521,575)	42%	(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>(2,513,085)</b>	<b>42%</b>	<b>(6,060,995)</b>	<b>100%</b>	<b>(29,549)</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	(194,397)	-	716,011	-	197,947
Net Transfers - In (Out)	(6,024,574)	(5,916,413)	-	(6,031,446)	(2,513,085)	-	(6,060,995)	-	(29,549)
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,433,816</b>	<b>\$ 9,475,532</b>	<b>112%</b>	<b>\$ 4,000,000</b>	<b>\$ 6,768,049</b>	<b>169%</b>	<b>\$ 4,130,548</b>	<b>103%</b>	<b>\$130,548</b>

- A** Room Tax collections up 6.5% over last year versus 5% budget assumption
- B** Investment Income projected to come in higher than budget
- C** Includes contributions of \$4M to Sunriver Service District, \$600K to Deschutes Trail Coalition and \$1M to Mt. Bachelor
- D** Payments to COVA based on a percent of TRT collections
- E** Includes ~\$3.5M for Interfund Payments to the General County Reserve Fund
- F** The balance of the 1% F&E TRT is transferred to F&E reserves
- G** Transfer projected to be higher based on increased Room Taxes
- H** Final Beginning Fund Balance will be determined after the final close of FY22



# Budget to Actuals Report

## ARPA – Fund 200

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	-	93,961		105,186	115,415	110%	242,670	231%	137,484
Local Assistance & Tribal Consistency	-	-		-	2,311,073		4,622,145		4,622,145
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	14,187,441	75%	-	24,179,776		24,179,776		24,179,776
<b>TOTAL RESOURCES</b>	<b>19,000,000</b>	<b>14,281,402</b>	<b>75%</b>	<b>105,186</b>	<b>26,606,264</b>	<b>999%</b>	<b>29,044,591</b>	<b>999%</b>	<b>28,939,405</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	20,650,098	5,242,251	25%	15,394,824	7,223,865	47%	15,394,824	100%
Administrative	5,281,005	143,079	3%	4,317,328	96,747	2%	4,317,328	100%	-
Infrastructure	2,050,000	527,275	26%	1,634,710	457,926	28%	1,634,710	100%	-
Negative Economic Impacts	6,285,840	5,488,685	87%	899,577	390,141	43%	899,577	100%	-
Public Health	3,733,057	2,786,152	75%	882,922	757,436	86%	882,922	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>38,000,000</b>	<b>14,187,441</b>	<b>37%</b>	<b>23,129,361</b>	<b>8,926,115</b>	<b>39%</b>	<b>23,129,361</b>	<b>100%</b>	<b>-</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)	17,680,148		5,915,230		
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 108,098</b>	<b>999%</b>	<b>-</b>	<b>\$ 17,788,246</b>	<b>999%</b>	<b>\$ 6,023,328</b>	<b>999%</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
- I** Final Beginning Fund Balance will be determined after the final close of FY22



# Budget to Actuals Report

## Justice Court - Fund 220

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	245,255	47%	525,000	100%	-
Interest on Investments	95	45	48%	32	151	473%	510	999%	478 <sup>A</sup>
Miscellaneous	737	365	50%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>550,832</b>	<b>494,676</b>	<b>90%</b>	<b>525,032</b>	<b>245,406</b>	<b>47%</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	239,015	42%	571,310	100%
Materials and Services	158,933	149,011	94%	161,535	68,403	42%	161,535	100%	- <sup>B</sup>
<b>TOTAL REQUIREMENTS</b>	<b>736,142</b>	<b>690,802</b>	<b>94%</b>	<b>731,183</b>	<b>307,418</b>	<b>42%</b>	<b>732,845</b>	<b>100%</b>	<b>(1,662)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	240,956	196,126	81%	263,217	109,670	42%	263,217	100%
<b>TOTAL TRANSFERS</b>	<b>240,956</b>	<b>196,126</b>	<b>81%</b>	<b>263,217</b>	<b>109,670</b>	<b>42%</b>	<b>263,217</b>	<b>100%</b>	<b>-</b>

Resources over Requirements	(185,310)	(196,126)		(206,151)	(62,012)		(207,335)		(1,184)
Net Transfers - In (Out)	240,956	196,126		263,217	109,670		263,217		-
<b>TOTAL □</b>	<b>\$ 55,646</b>	<b>-</b>	<b>0%</b>	<b>\$ 57,066</b>	<b>\$ 47,658</b>	<b>84%</b>	<b>\$ 55,882</b>	<b>98%</b>	<b>(\$1,184)</b>

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



# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	28,165,490	93%	30,239,651	100%	(42,398) <b>A</b>
LED #2 Property Tax Current	11,813,562	11,962,302	101%	13,400,541	12,396,833	93%	13,313,046	99%	(87,495) <b>B</b>
Sheriff's Office Revenues	3,993,964	4,407,029	110%	4,520,630	3,225,065	71%	4,530,374	100%	9,744 <b>C</b>
LED #1 Property Tax Prior	330,000	288,862	88%	330,000	162,382	49%	330,000	100%	-
LED #2 Property Tax Prior	145,000	118,145	81%	145,000	67,072	46%	145,000	100%	-
LED #1 Interest	147,416	96,152	65%	89,119	57,073	64%	98,170	110%	9,051 <b>C</b>
LED #2 Interest	69,274	24,356	35%	22,716	5,545	24%	2,950	13%	(19,766) <b>D</b>
Revenues Not Assigned	-	-	-	-	-	-	-	-	-
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>48,790,055</b>	<b>44,079,460</b>	<b>90%</b>	<b>48,659,191</b>	<b>100%</b>	<b>(130,864)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	-	-	-	808,610	310,095	38%	625,202	77%
Concealed Handgun Licenses	-	-	-	335,044	111,098	33%	176,605	53%	158,439
Rickard Ranch	-	-	-	264,871	90,798	34%	264,871	100%	-
Sheriff's Services	4,002,499	4,208,992	105%	5,863,885	2,139,045	36%	4,989,543	85%	874,342
Civil/Special Units	1,154,204	1,112,473	96%	1,168,300	530,960	45%	1,188,864	102%	(20,564)
Automotive/Communications	3,576,342	3,738,777	105%	4,005,888	1,437,097	36%	3,949,728	99%	56,160
Detective	3,029,130	3,013,632	99%	3,383,825	1,671,784	49%	4,182,537	124%	(798,712)
Patrol	14,015,461	13,440,565	96%	14,640,315	6,295,155	43%	14,905,448	102%	(265,133)
Records	1,025,023	735,218	72%	944,493	281,078	30%	729,720	77%	214,773
Adult Jail	21,033,697	18,807,184	89%	22,182,320	8,277,609	37%	21,108,399	95%	1,073,921
Court Security	444,617	431,758	97%	424,769	215,913	51%	526,856	124%	(102,087)
Emergency Services	789,912	543,303	69%	829,997	241,004	29%	605,106	73%	224,892
Special Services	1,775,588	2,053,196	116%	2,047,792	898,568	44%	2,369,495	116%	(321,703)
Training	1,626,207	1,786,439	110%	1,907,588	700,350	37%	2,118,448	111%	(210,860)
Other Law Enforcement	1,389,684	1,510,925	109%	820,836	412,992	50%	1,114,753	136%	(293,917)
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>59,628,533</b>	<b>23,613,545</b>	<b>40%</b>	<b>58,855,575</b>	<b>99%</b>	<b>772,958</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	1,521,575	42%	3,651,787	100%
Transfer In - General Fund	121,950	121,950	100%	70,000	29,165	42%	70,000	100%	-
Transfers Out - Debt Service	(273,000)	(272,491)	100%	(273,200)	(65,089)	24%	(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>1,485,651</b>	<b>43%</b>	<b>3,448,587</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	17,874,511	17,266,520	97%	14,414,541	15,162,285	105%	15,910,275	110%
Resources over Requirements	(9,214,615)	(5,605,481)	-	(10,838,478)	20,465,914	-	(10,196,384)	-	642,094
Net Transfers - In (Out)	3,500,737	3,501,246	-	3,448,587	1,485,651	-	3,448,587	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,160,633</b>	<b>\$ 15,162,285</b>	<b>125%</b>	<b>\$ 7,024,650</b>	<b>\$ 37,113,850</b>	<b>528%</b>	<b>\$ 9,162,478</b>	<b>130%</b>	<b>\$ 2,137,828</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 lower than budget
- E** Final Beginning Fund Balance will be determined after the final close of FY22





# Budget to Actuals Report

## Health Services - Fund 274

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,641,302	16,634,837	94%	21,828,364	11,761,189	54%	23,688,434	109%	1,860,070
OHP Capitation	8,947,837	11,776,144	132%	12,882,624	5,420,261	42%	12,035,059	93%	(847,565)
State Miscellaneous	4,129,465	3,518,729	85%	8,901,719	4,916,237	55%	8,720,171	98%	(181,548)
OHP Fee for Service	3,627,151	4,032,343	111%	3,232,620	1,047,572	32%	4,420,531	137%	1,187,911
Federal Grants	4,303,483	4,090,251	95%	2,615,634	728,042	28%	2,716,987	104%	101,353
Local Grants	1,936,838	3,350,227	173%	2,252,031	1,498,253	67%	2,417,300	107%	165,269
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	323,590	26%	1,258,100	102%	19,601
Other	884,036	866,362	98%	1,021,722	331,045	32%	1,038,062	102%	16,340
State - Medicaid/Medicare	843,050	777,348	92%	807,530	466,659	58%	1,118,415	138%	310,885
Patient Fees	468,415	538,392	115%	615,644	265,192	43%	616,986	100%	1,342
Medicaid	1,014,100	750,524	74%	430,863	267,465	62%	619,642	144%	188,779
State - Medicare	172,200	194,470	113%	337,614	91,993	27%	215,038	64%	(122,576)
Vital Records	280,000	342,960	122%	300,000	120,099	40%	323,103	108%	23,103
Liquor Revenue	157,000	199,100	127%	177,574	44,101	25%	177,574	100%	-
Divorce Filing Fees	173,030	178,331	103%	173,030	63,178	37%	63,178	37%	(109,852)
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	59,755	48%	179,265	143%	54,265
Interest on Investments	156,549	101,438	65%	97,750	106,248	109%	202,030	207%	104,280
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>57,165,218</b>	<b>27,637,878</b>	<b>48%</b>	<b>59,936,875</b>	<b>105%</b>	<b>2,771,657</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	999%	-	-	0%	-	0%
Personnel Services	43,994,358	39,393,426	90%	50,850,720	20,385,239	40%	47,291,457	93%	3,559,263
Materials and Services	14,721,284	12,243,043	83%	19,495,707	5,605,279	29%	19,805,202	102%	(309,495)
Capital Outlay	157,000	82,128	52%	300,643	22,752	8%	294,643	98%	6,000
<b>TOTAL REQUIREMENTS</b>	<b>58,872,642</b>	<b>51,718,597</b>	<b>88%</b>	<b>70,647,070</b>	<b>26,013,271</b>	<b>37%</b>	<b>67,391,302</b>	<b>95%</b>	<b>3,255,768</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	5,909,168	5,909,168	100%	6,608,245	2,753,390	42%	6,608,245	100%
Transfers In- OHP Mental Health	-	-	-	1,473,586	368,382	25%	485,800	33%	(987,786)
Transfers In - TRT	444,417	444,417	100%	418,417	174,340	42%	418,417	100%	-
Transfers Out	(230,755)	(230,755)	100%	(241,596)	(100,660)	42%	(492,347)	204%	(250,751)
<b>TOTAL TRANSFERS</b>	<b>6,122,830</b>	<b>6,122,830</b>	<b>100%</b>	<b>8,258,652</b>	<b>3,195,452</b>	<b>39%</b>	<b>7,020,115</b>	<b>85%</b>	<b>(1,238,537)</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%	13,942,601	124%
Resources over Requirements	(10,145,242)	(2,870,157)	-	(13,481,852)	1,624,607	-	(7,454,427)	-	6,027,425
Net Transfers - In (Out)	6,122,830	6,122,830	100%	8,258,652	3,195,452	39%	7,020,115	85%	(1,238,537)
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,011,534</b>	<b>\$ 13,942,649</b>	<b>232%</b>	<b>\$ 6,005,519</b>	<b>\$ 18,762,708</b>	<b>312%</b>	<b>\$ 13,508,289</b>	<b>225%</b>	<b>\$7,502,770</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	40,977	9%	683,977	151%	229,572 <b>A</b>
State Grant	769,319	493,270	64%	379,180	241,371	64%	502,275	132%	123,095
OHP Capitation	-	436,443		367,074	167,922	46%	367,074	100%	-
Interest on Investments	156,549	101,438	65%	97,750	106,248	109%	202,030	207%	104,280
Other	9,200	12,146	132%	12,900	7,251	56%	11,100	86%	(1,800)
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>1,311,309</b>	<b>563,768</b>	<b>43%</b>	<b>1,766,456</b>	<b>135%</b>	<b>455,147</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,904,224	5,832,219	84%	6,738,820	2,447,876	36%	6,210,970	92%
Materials and Services	6,580,649	6,134,705	93%	6,827,163	2,727,782	40%	6,603,509	97%	223,654
Administration Allocation	(10,188,902)	(10,188,901)	100%	(11,192,921)	(2,735,859)	24%	(11,192,921)	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>3,295,971</b>	<b>1,778,023</b>	<b>54%</b>	<b>2,373,061</b>	<b>2,439,799</b>	<b>103%</b>	<b>1,621,558</b>	<b>68%</b>	<b>751,504</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	-	-		80,771	20,190	25%	-	0%
Transfers Out	(219,794)	(219,794)	100%	(230,635)	(96,095)	42%	(230,635)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(219,794)</b>	<b>(219,794)</b>	<b>100%</b>	<b>(149,864)</b>	<b>(75,905)</b>	<b>51%</b>	<b>(230,635)</b>	<b>154%</b>	<b>(80,771)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,552,000	3,769,942	106%	3,884,332	4,007,465	103%	4,007,465	103%
Resources over Requirements	(435,256)	457,318		(1,061,752)	(1,876,031)		144,898		1,206,651
Net Transfers - In (Out)	(219,794)	(219,794)		(149,864)	(75,905)		(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>\$ 2,055,530</b>	<b>77%</b>	<b>\$ 3,921,729</b>	<b>147%</b>	<b>\$1,249,013</b>

- A** Projection includes unbudgeted FEMA carryforward from FY22 for vaccine clinics and outreach
- B** Personnel projections based on year to date vacancy savings and assume 3% moving forward
- C** Transfers In from OHP Mental Health Reserves will occur at end of year. No funds are currently projected to be transferred to Admin Services
- D** The stated amount is an estimate. Final Beginning Fund Balance will be determined after the final close of FY22



# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	8,848,179	56%	16,835,346	107%	1,116,503 A
OHP Capitation	8,947,837	11,339,701	127%	12,515,550	5,252,339	42%	11,667,985	93%	(847,565) B
State Miscellaneous	1,934,643	1,712,171	89%	8,027,373	4,796,902	60%	7,917,737	99%	(109,636) C
OHP Fee for Service	3,627,151	4,009,351	111%	3,214,360	1,034,081	32%	4,388,152	137%	1,173,792 B
Federal Grants	2,725,623	2,781,433	102%	2,017,169	651,892	32%	1,883,736	93%	(133,433)
Local Grants	1,093,055	1,378,335	126%	1,475,139	786,144	53%	1,537,053	104%	61,914
Other	682,180	668,038	98%	719,670	302,940	42%	722,246	100%	2,576
Patient Fees	372,115	431,526	116%	519,344	206,324	40%	476,867	92%	(42,477)
Medicaid	1,014,100	750,524	74%	430,863	267,465	62%	619,642	144%	188,779
State - Medicare	172,200	194,470	113%	337,614	91,993	27%	215,038	64%	(122,576)
Liquor Revenue	157,000	199,100	127%	177,574	44,101	25%	177,574	100%	-
Divorce Filing Fees	173,030	178,331	103%	173,030	63,178	37%	63,178	37%	(109,852) D
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	127,000	100%	127,000	100%	-
CCBHC Grant	2,140,487	31,649	1%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>35,073,435</b>	<b>35,961,830</b>	<b>103%</b>	<b>45,453,529</b>	<b>22,472,538</b>	<b>49%</b>	<b>46,631,554</b>	<b>103%</b>	<b>1,178,025</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	7,523,855	7,523,855	100%	8,265,132	2,021,250	24%	8,265,132	100%	-
Personnel Services	26,606,065	24,513,386	92%	32,563,031	13,798,872	42%	30,378,275	93%	2,184,756 E
Materials and Services	4,882,963	3,690,305	76%	10,292,612	2,289,799	22%	10,159,531	99%	133,080
Capital Outlay	80,000	54,752	68%	225,443	22,752	10%	219,443	97%	6,000
<b>TOTAL REQUIREMENTS</b>	<b>39,092,883</b>	<b>35,782,298</b>	<b>92%</b>	<b>51,346,218</b>	<b>18,132,673</b>	<b>35%</b>	<b>49,022,381</b>	<b>95%</b>	<b>2,323,837</b>

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	2,278,087	2,278,087	100%	2,231,439	929,745	42%	2,231,439	100%	-
Transfers In- OHP Mental Health	-	-	-	1,392,815	348,192	25%	485,800	35%	(907,015) F
Transfers Out	(10,961)	(10,961)	100%	(10,961)	(4,565)	42%	(152,961)	999%	(142,000) G
<b>TOTAL TRANSFERS</b>	<b>2,267,126</b>	<b>2,267,126</b>	<b>100%</b>	<b>3,613,293</b>	<b>1,273,372</b>	<b>35%</b>	<b>2,564,278</b>	<b>71%</b>	<b>(1,049,015)</b>

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,612,014	3,870,664	107%	4,788,795	6,317,144	132%	6,318,489	132%	1,529,694 H
Resources over Requirements	(4,019,448)	179,532	-	(5,892,689)	4,339,865	-	(2,390,827)	-	3,501,862
Net Transfers - In (Out)	2,267,126	2,267,126	100%	3,613,293	1,273,372	35%	2,564,278	71%	(1,049,015)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,859,692</b>	<b>\$ 6,317,322</b>	<b>340%</b>	<b>\$ 2,509,399</b>	<b>\$ 11,930,380</b>	<b>475%</b>	<b>\$ 6,491,940</b>	<b>259%</b>	<b>\$3,982,541</b>

- A** Increase of \$715K related to new funds for Aid & Assist (\$431K), a cost of living adjustment (\$358K), and carryforward revenue from FY22 (\$455k)
- B** A new System of Care wraparound payment was budgeted as part of OHP Capitation, but is coming in as OHP Fee for Service.
- C** Vacancies in I/DD are estimated to result in lower State Miscellaneous revenue than budgeted
- D** Mediation Program will no longer be managed within Health Services, so funds are transferred out of Health Services
- E** Personnel projections based on year to date vacancy savings and assume 10% moving forward.
- F** 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.
- G** Transfers Out are increased to cover the additional construction costs proportional to Health Services' use of the 244 and 236 Kingwood buildings in North County
- H** The stated amount is an estimate. Final Beginning Fund Balance will be determined after the final close of FY22.



# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,964,969	3,981,365	80%	5,730,341	2,671,639	47%	6,350,813	111%	620,472 <b>A</b>
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	323,590	26%	1,258,100	102%	19,601
State Miscellaneous	2,194,822	1,806,557	82%	874,346	119,335	14%	802,434	92%	(71,912) <b>B</b>
State - Medicaid/Medicare	843,050	777,348	92%	807,530	466,659	58%	1,118,415	138%	310,885 <b>C</b>
Local Grants	843,783	1,971,892	234%	776,892	712,109	92%	880,247	113%	103,355 <b>D</b>
Vital Records	280,000	342,960	122%	300,000	120,099	40%	323,103	108%	23,103
Other	192,656	186,177	97%	289,152	20,854	7%	304,716	105%	15,564
Federal Grants	139,017	124,837	90%	144,060	35,174	24%	149,274	104%	5,214
State Shared- Family Planning	152,634	118,228	77%	125,000	59,755	48%	179,265	143%	54,265
Patient Fees	96,300	105,742	110%	96,300	58,869	61%	140,119	146%	43,819
OHP Fee for Service	-	22,993		18,260	13,491	74%	32,379	177%	14,119
<b>TOTAL RESOURCES</b>	<b>10,793,250</b>	<b>10,651,270</b>	<b>99%</b>	<b>10,400,380</b>	<b>4,601,573</b>	<b>44%</b>	<b>11,538,865</b>	<b>111%</b>	<b>1,138,485</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,665,047	2,665,046	100%	2,927,789	714,609	24%	2,927,789	100%
Personnel Services	10,484,069	9,047,822	86%	11,548,869	4,138,491	36%	10,702,212	93%	846,657 <b>E</b>
Materials and Services	3,257,672	2,418,033	74%	2,375,933	587,699	25%	3,042,162	128%	(666,229) <b>F</b>
Capital Outlay	77,000	27,376	36%	75,200	-	0%	75,200	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>16,483,788</b>	<b>14,158,277</b>	<b>86%</b>	<b>16,927,791</b>	<b>5,440,799</b>	<b>32%</b>	<b>16,747,363</b>	<b>99%</b>	<b>180,428</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,631,081	3,631,081	100%	4,376,806	1,823,645	42%	4,376,806	100%
Transfers In - TRT	444,417	444,417	100%	418,417	174,340	42%	418,417	100%	-
Transfers Out	-	-		-	-		(108,751)	999%	(108,751) <b>G</b>
<b>TOTAL TRANSFERS</b>	<b>4,075,498</b>	<b>4,075,498</b>	<b>100%</b>	<b>4,795,223</b>	<b>1,997,985</b>	<b>42%</b>	<b>4,686,472</b>	<b>98%</b>	<b>(108,751)</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%	3,616,647	142%
Resources over Requirements	(5,690,538)	(3,507,006)		(6,527,411)	(839,226)		(5,208,498)		1,318,913
Net Transfers - In (Out)	4,075,498	4,075,498		4,795,223	1,997,985		4,686,472		(108,751)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,254,892</b>	<b>\$ 3,617,861</b>	<b>288%</b>	<b>\$ 823,404</b>	<b>\$ 4,776,798</b>	<b>580%</b>	<b>\$ 3,094,621</b>	<b>376%</b>	<b>\$2,271,217</b>

- A** Carryforward of unbudgeted funds are related to vacancies in COVID Team and Public Health Modernization; Includes additional funds for Tobacco Prevention and Problem Gambling
- B** Decrease of \$71K primarily related to reclassifying \$60K of funding from Jefferson County from category of State Misc to Local Grants
- C** Medicaid revenue trending more than budgeted for the Family Support Services - Nurse Home Visiting Programs
- D** Carryforward from FY22 of appx. \$40K for Living Well and Diabetes Prevention Programs, as well as reclassifying \$60K from Jefferson County for disease investigation
- E** Personnel projections based on year to date vacancy savings and assume 6% moving forward.
- F** Increase in expenditures related to additional funds in Prevention Services, including Tobacco Prevention, Diabetes Prevention, and Alcohol and Drug Prevention
- G** Transfers Out are increased to cover the additional construction costs proportional to Health Services' use of the 244 and 236 Kingwood buildings in North County
- H** The stated amount is an estimate. Final Beginning Fund Balance will be determined after the final close of FY22.



# Budget to Actuals Report

## Community Development - Fund 295

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	138,716	153,688	111%	153,445	53,119	35%	149,845	98%	(3,600)
Code Compliance	842,906	995,865	118%	1,171,592	381,050	33%	906,467	77%	(265,125) <b>A</b>
Building Safety	3,819,940	4,325,818	113%	4,821,160	1,766,510	37%	4,661,160	97%	(160,000) <b>A</b>
Electrical	914,750	979,129	107%	1,022,005	346,538	34%	823,505	81%	(198,500) <b>A</b>
Onsite Wastewater	1,056,678	983,462	93%	1,017,678	304,664	30%	858,678	84%	(159,000) <b>A</b>
Current Planning	1,980,521	2,223,570	112%	2,425,334	771,917	32%	2,011,184	83%	(414,150) <b>A</b>
Long Range Planning	826,806	880,902	107%	1,064,305	376,706	35%	881,978	83%	(182,327) <b>A</b>
<b>TOTAL RESOURCES</b>	<b>9,580,316</b>	<b>10,542,434</b>	<b>110%</b>	<b>11,675,519</b>	<b>4,000,505</b>	<b>34%</b>	<b>10,292,817</b>	<b>88%</b>	<b>(1,382,702)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,137,795	2,960,981	94%	3,432,980	1,254,504	37%	3,089,125	90%
Code Compliance	617,012	618,343	100%	805,614	292,224	36%	740,336	92%	65,278 <b>B</b>
Building Safety	2,284,444	2,022,820	89%	2,538,721	801,864	32%	1,983,175	78%	555,546 <b>B</b>
Electrical	556,531	553,223	99%	641,837	227,808	35%	550,345	86%	91,492 <b>B</b>
Onsite Wastewater	765,935	643,079	84%	753,369	298,092	40%	748,369	99%	5,000
Current Planning	1,769,333	1,589,882	90%	2,062,044	598,443	29%	1,594,384	77%	467,660 <b>B</b>
Long Range Planning	847,839	575,615	68%	998,739	354,476	35%	998,739	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>9,978,889</b>	<b>8,963,943</b>	<b>90%</b>	<b>11,233,304</b>	<b>3,827,412</b>	<b>34%</b>	<b>9,704,473</b>	<b>86%</b>	<b>1,528,831</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	290,000	170,661	59%	160,000	54,619	34%	160,000	100%
Transfers In - CDD Electrical Reserve	-	-	-	-	-	-	73,933	-	73,933 <b>D</b>
Transfers Out	(99,360)	(99,360)	100%	(112,619)	(46,910)	42%	(112,619)	100%	-
Transfers Out - CDD Reserve	(461,262)	(1,230,508)	267%	(958,966)	(521,306)	54%	(1,395,737)	146%	(436,771) <b>E</b>
<b>TOTAL TRANSFERS</b>	<b>(270,622)</b>	<b>(1,159,207)</b>	<b>428%</b>	<b>(911,585)</b>	<b>(513,597)</b>	<b>56%</b>	<b>(1,274,423)</b>	<b>140%</b>	<b>(362,838)</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	173,092	-	588,344	-	146,129
Net Transfers - In (Out)	(270,622)	(1,159,207)	-	(911,585)	(513,597)	-	(1,274,423)	-	(362,838)
<b>TOTAL FUND BALANCE</b>	<b>\$ 763,172</b>	<b>\$ 2,168,956</b>	<b>284%</b>	<b>\$ 1,627,134</b>	<b>\$ 1,828,452</b>	<b>112%</b>	<b>\$ 1,482,877</b>	<b>91%</b>	<b>(\$144,257)</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
- F** Final Beginning Fund Balance will be determined after the final close of FY22



# Budget to Actuals Report

## Road - Fund 325

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	8,598,618	44%	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	124,797	10%	1,311,901	100%	-
Forest Receipts	627,207	792,420	126%	882,502	-	0%	792,322	90%	(90,180)
Sale of Equip & Material	449,150	341,833	76%	426,000	269,717	63%	455,563	107%	29,563
Cities-Bend/Red/Sis/La Pine	560,000	155,269	28%	403,731	266,129	66%	403,731	100%	-
Miscellaneous	67,340	68,747	102%	77,610	28,314	36%	77,610	100%	-
Interest on Investments	59,109	55,083	93%	54,172	22,386	41%	40,470	75%	(13,702) <b>C</b>
Mineral Lease Royalties	60,000	148,267	247%	50,000	1,427	3%	50,000	100%	-
State Miscellaneous	-	-	-	-	20,000	-	20,000	-	20,000
Assessment Payments (P&I)	3,460	16,052	464%	-	3,342	-	10,000	-	10,000 <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>11,574,345</b>	<b>47%</b>	<b>25,505,002</b>	<b>102%</b>	<b>615,938</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,916,229	6,751,810	98%	7,802,271	2,935,540	38%	7,483,552	96%
Materials and Services	7,843,400	6,877,560	88%	8,265,356	2,461,975	30%	8,265,336	100%	20
Capital Outlay	264,500	141,754	54%	121,369	39,233	32%	121,369	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>15,024,128</b>	<b>13,771,124</b>	<b>92%</b>	<b>16,188,996</b>	<b>5,436,748</b>	<b>34%</b>	<b>15,870,257</b>	<b>98%</b>	<b>318,739</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(11,757,547)	(11,757,547)	100%	(12,330,136)	(7,440,775)	60%	(12,330,136)	100%
<b>TOTAL TRANSFERS</b>	<b>(11,757,547)</b>	<b>(11,757,547)</b>	<b>100%</b>	<b>(12,330,136)</b>	<b>(7,440,775)</b>	<b>60%</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	6,137,597	-	9,634,745	-	934,677
Net Transfers - In (Out)	(11,757,547)	(11,757,547)	-	(12,330,136)	(7,440,775)	-	(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>\$ 6,503,178</b>	<b>287%</b>	<b>\$ 5,110,965</b>	<b>226%</b>	<b>\$2,848,067</b>

- A** Updated fall projection per AOC/CRP
- B** Actual payment higher than budget
- C** Investment Income projected to come in lower than budget
- D** Updated based on YTD actuals trending higher than budgeted
- E** Projected Personnel savings based on FY22/FY23 average vacancy rate of 4.1%
- F** Final Beginning Fund Balance will be determined after the final close of FY22



# Budget to Actuals Report

## Adult P&P - Fund 355

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	2,367,226	50%	4,734,453	100%	-
CJC Justice Reinvestment	781,597	892,038	114%	892,038	446,019	50%	892,038	100%	-
DOC Measure 57	255,545	244,606	96%	244,606	271,606	111%	271,606	111%	27,000
State Miscellaneous	138,000	96,068	70%	123,453	10,837	9%	70,000	57%	(53,453)
Interfund- Sheriff	50,000	55,000	110%	50,000	20,833	42%	50,000	100%	-
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	-	0%	50,000	100%	-
Oregon BOPPPS	24,281	20,318	84%	20,318	-	0%	20,318	100%	-
Interest on Investments	45,193	19,125	42%	18,151	19,715	109%	39,140	216%	20,989
Miscellaneous	500	3,904	781%	500	72	14%	500	100%	-
Electronic Monitoring Fee	2,500	280	11%	500	268	54%	500	100%	-
DOC-Family Sentence Alt	118,250	58,958	50%	-	-	-	-	-	-
Probation Work Crew Fees	1,500	-	0%	-	-	-	-	-	-
Probation Supervision Fees	170,000	3,606	2%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>5,840,250</b>	<b>6,178,356</b>	<b>106%</b>	<b>6,134,018</b>	<b>3,136,577</b>	<b>51%</b>	<b>6,128,554</b>	<b>100%</b>	<b>(5,464)</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	2,061,467	36%	5,023,933	88%	659,889
Materials and Services	1,700,412	1,528,224	90%	1,883,614	591,503	31%	1,781,839	95%	101,775
Capital Outlay	-	-	-	8,475	598	7%	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>2,653,568</b>	<b>35%</b>	<b>6,814,246</b>	<b>90%</b>	<b>761,664</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	223,480	42%	536,369	100%	-
Transfer to Vehicle Maint	(190,974)	(190,974)	100%	(69,277)	(28,865)	42%	(69,277)	100%	-
<b>TOTAL TRANSFERS</b>	<b>471,072</b>	<b>471,071</b>	<b>100%</b>	<b>467,092</b>	<b>194,615</b>	<b>42%</b>	<b>467,092</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)	483,008	-	(685,692)	-	756,200
Net Transfers - In (Out)	471,072	471,071	-	467,092	194,615	-	467,092	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,971,182</b>	<b>\$ 3,238,905</b>	<b>164%</b>	<b>\$ 2,125,200</b>	<b>\$ 3,916,528</b>	<b>184%</b>	<b>\$ 3,020,305</b>	<b>142%</b>	<b>\$895,105</b>

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



# Budget to Actuals Report

## Road CIP - Fund 465

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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%	818,500	45%	(1,000,000) <b>A</b>
Interest on Investments	279,729	124,832	45%	124,563	110,421	89%	255,560	205%	130,997 <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>110,421</b>	<b>6%</b>	<b>1,074,060</b>	<b>55%</b>	<b>(869,003)</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	109,870	109,870	100%	127,640	53,183	42%	127,640	100%	-
Capital Outlay	29,612,821	7,996,247	27%	28,259,526	12,544,490	44%	27,388,840	97%	870,686
<b>TOTAL REQUIREMENTS</b>	<b>29,722,691</b>	<b>8,106,117</b>	<b>27%</b>	<b>28,387,166</b>	<b>12,597,673</b>	<b>44%</b>	<b>27,516,480</b>	<b>97%</b>	<b>870,686</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	4,889,361	34%	14,230,313	100%	-
<b>TOTAL TRANSFERS</b>	<b>12,193,917</b>	<b>10,672,113</b>	<b>88%</b>	<b>14,230,313</b>	<b>4,889,361</b>	<b>34%</b>	<b>14,230,313</b>	<b>100%</b>	<b>-</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 <b>C</b>
Resources over Requirements	(27,251,501)	(6,981,285)		(26,444,103)	(12,487,252)		(26,442,420)		1,683
Net Transfers - In (Out)	12,193,917	10,672,113		14,230,313	4,889,361		14,230,313		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,316,460</b>	<b>\$ 27,223,832</b>	<b>512%</b>	<b>\$ 12,334,484</b>	<b>\$ 19,625,940</b>	<b>159%</b>	<b>\$ 15,011,725</b>	<b>122%</b>	<b>\$2,677,241</b>

- A** \$1M was budgeted in FY23, but received in FY22
- B** Investment Income projected to come in higher than budget
- C** Final Beginning Fund Balance will be determined after the final close of FY22





# Budget to Actuals Report

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

FY23 YTD November 30, 2022 (unaudited)

41.7%

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%	\$ 7,319,310	100%	\$ -
US 20 at Tumalo	6,700,000	-		6,700,000	6,700,000	100%	6,700,000	100%	- A
Tumalo Road / Tumalo Place	-	67,998		-	-		-		-
Old Bend Rdm/Tumalo Rd Inter	-	16,907		-	-		-		-
NE Negus and 17TH	2,363,532	2,142,875	91%	-	-		-		-
Hunnel Rd: Loco Rd to Tumalo Rd	2,168,940	637,975	29%	4,265,216	89,248	2%	4,820,216	113%	(555,000)
Transportation System Plan Update	108,510	86,081	79%	-	12,936		40,000		(40,000)
Gribbling Rd Bridge	279,575	1,110	0%	818,500	7,529	1%	418,500	51%	400,000
Terrebonne Wastewater Feasibility St.	-	35,130		-	-		-		-
Rickard Rd: Groff Rd to US 20	1,716,142	1,391,051	81%	-	-		-		-
Paving Powell Butte Hwy	931,140	1,319,374	142%	-	-		-		-
Smith Rock Way Bridge Replace	505,000	1,869	0%	985,000	4,480	0%	485,000	49%	500,000
Deschutes Mkt Rd/Hamehook Round	671,000	208,367	31%	1,663,000	43,881	3%	1,663,000	100%	-
Paving Cottonwood: Us 97 To BSNF RR	618,144	499,075	81%	-	-		-		-
Paving Desch Mkt Rd: Yeoman Hamehoo	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	48,604	6%	335,000	43%	450,000
Wilcox Ave Bridge #2171-03 Replacem	100,000	-	0%	160,000	-	0%	160,000	100%	-
US 20: Tumalo Multi-Use Path Crossing	1,250,000	1,200,000	96%	-	-		-		-
Highway Warning Systems 2021	-	69,536		-	-		-		-
Tumalo Wastewater Feasibility Study	-	219		-	-		-		-
Paving Tumalo Rd/Deschutes Mkt Rd	-	1,640		246,000	32,693	13%	32,693	13%	213,308
Slurry Seal 2022	-	1,148		-	337,183		337,183		(337,183)
Paving of Rosland Rd: US 20 to Draf	-	-		380,000	-	0%	380,000	100%	-
Intersection Safety Improvements	-	-		150,000	-	0%	-	0%	150,000
Hamehook Rd Bridge #16181 Rehabilitation	-	-		96,500	-	0%	40,000	41%	56,500
NW Lower Bridge Way: 43rd St to Holmes Rd	-	-		100,000	-	0%	100,000	100%	-
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		815,000	-	0%	815,000	100%	-
Slurry Seal 2023	-	-		300,000	-	0%	300,000	100%	-
Terrebonne Wastewater System Phase 1	-	-		1,000,000	-	0%	-	0%	1,000,000 B
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	-	-		100,000	-	0%	100,000	100%	-
Local Road Pavement Preservation	-	-		200,000	-	0%	200,000	100%	- C
FY 22 Guardrail Improvements	100,000	114,378	114%	-	-		-		-
FY 23 Guardrail Improvements	-	-		150,000	-	0%	75,000	50%	75,000
Redmond District Local Roads	500,000	-	0%	-	-		-		- C
Bend District Local Roads	500,000	-	0%	-	-		-		- C
Sidewalk Ramp Improvements	75,000	156,557	209%	50,000	182,670	365%	182,670	365%	(132,670)
Signage Improvements	100,000	1,843	2%	-	97,156		97,156		(97,156)
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 29,612,821</b>	<b>\$ 7,996,247</b>	<b>27%</b>	<b>\$ 28,259,526</b>	<b>12,544,490</b>	<b>44%</b>	<b>\$ 27,388,840</b>	<b>97%</b>	<b>\$ 870,687</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 November 30, 2022 (unaudited)

**41.7%**  
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	2,629,733	36%	7,210,000	100%	- A
Private Disposal Fees	2,827,000	3,191,189	113%	3,337,000	1,463,723	44%	3,337,000	100%	- A
Commercial Disp. Fee	2,686,000	3,075,123	114%	3,234,000	1,446,565	45%	3,234,000	100%	- A
Franchise 3% Fees	290,000	337,878	117%	305,000	116,407	38%	305,000	100%	- B
Yard Debris	300,000	268,060	89%	290,000	152,486	53%	290,000	100%	- C
Miscellaneous	55,000	88,470	161%	70,000	67,131	96%	111,000	159%	41,000 D
Interest on Investments	41,599	27,916	67%	30,498	16,401	54%	38,490	126%	7,992 E
Special Waste	15,000	37,718	251%	15,000	25,106	167%	45,000	300%	30,000 F
Recyclables	12,000	12,980	108%	12,000	3,867	32%	12,000	100%	-
Leases	1	1	100%	1	-	0%	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>5,921,418</b>	<b>41%</b>	<b>14,582,491</b>	<b>101%</b>	<b>78,992</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	1,226,279	37%	3,277,684	100%	-
Materials and Services	5,651,103	5,192,786	92%	6,473,358	2,019,427	31%	6,473,358	100%	-
Capital Outlay	53,141	76,304	144%	264,000	109,970	42%	264,000	100%	-
Debt Service	1,251,615	828,197	66%	1,739,630	724,365	42%	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>4,080,042</b>	<b>35%</b>	<b>11,754,672</b>	<b>100%</b>	<b>-</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)	(2,645,815)	50%	(5,299,665)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(6,029,323)</b>	<b>(6,029,323)</b>	<b>100%</b>	<b>(5,299,665)</b>	<b>(2,645,815)</b>	<b>50%</b>	<b>(5,299,665)</b>	<b>100%</b>	<b>-</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%	3,097,007	100%	(10,191) G
Resources over Requirements	3,640,609	5,138,712		2,748,827	1,841,376		2,827,819		78,992
Net Transfers - In (Out)	(6,029,323)	(6,029,323)		(5,299,665)	(2,645,815)		(5,299,665)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 583,520</b>	<b>\$ 3,066,662</b>	<b>526%</b>	<b>\$ 556,359</b>	<b>\$ 2,262,224</b>	<b>407%</b>	<b>\$ 625,161</b>	<b>112%</b>	<b>\$68,801</b>

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected; disposal tons are typically higher in the summer with reductions in winter. YTD volumes are running 2% higher than last year-to-date. Franchise disposal fee payments of \$351K were not received from Republic Services (Bend Garbage) and Cascade Disposal by closing.
- B** Annual fees due April 15, 2023; received year-to-date monthly installments from Republic
- C** Revenue is seasonal with higher utilization in summer months
- D** Proceeds from cell 9 rock excavation have positively impacted miscellaneous revenue
- E** Investment Income projected to come in higher than budget
- F** Revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. gas station remediation)
- G** Final Beginning Fund Balance will be determined after the final close of FY22



# Budget to Actuals Report

## Fair & Expo - Fund 615

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	578,000	786,724	136%	745,759	374,990	50%	772,000	104%	26,241
Food & Beverage	513,500	792,639	154%	415,000	283,773	68%	570,000	137%	155,000
Rights & Signage	105,000	38,192	36%	105,000	35,400	34%	81,000	77%	(24,000)
Storage	77,500	46,525	60%	65,000	21,892	34%	74,000	114%	9,000
Horse Stall Rental	71,500	66,636	93%	49,000	38,020	78%	57,000	116%	8,000
Camping Fee	19,500	11,675	60%	20,000	3,475	17%	18,000	90%	(2,000)
Interest on Investments	474	5,301	999%	5,221	5,029	96%	10,721	205%	5,500
Miscellaneous	250	2,032	813%	3,554	1,209	34%	1,269	36%	(2,285)
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>763,787</b>	<b>54%</b>	<b>1,583,990</b>	<b>112%</b>	<b>175,456</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,118,980	1,129,821	101%	1,256,902	493,844	39%	1,100,463	88%
Personnel Services - F&B	181,593	200,062	110%	170,247	33,794	20%	133,105	78%	37,142
Materials and Services	818,804	852,050	104%	965,684	408,378	42%	972,000	101%	(6,316)
Materials and Services - F&B	282,500	342,748	121%	273,950	99,759	36%	269,000	98%	4,950
Debt Service	103,000	101,799	99%	101,270	4,888	5%	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>1,040,663</b>	<b>38%</b>	<b>2,575,839</b>	<b>93%</b>	<b>192,215</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,093,513	1,049,581	96%	1,101,342	458,890	42%	1,122,025	102%
Transfers In - Park Fund	30,000	30,000	100%	30,000	12,500	42%	30,000	100%	-
Transfers In - County Fair	150,000	150,000	100%	-	-	-	-	-	-
Transfers Out	(310,777)	(310,777)	100%	(427,215)	(178,005)	42%	(427,215)	100%	-
<b>TOTAL TRANSFERS</b>	<b>962,736</b>	<b>918,804</b>	<b>95%</b>	<b>704,127</b>	<b>293,385</b>	<b>42%</b>	<b>724,810</b>	<b>103%</b>	<b>20,683</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	750,673	923,473	123%	971,352	995,519	102%	996,420	103%
Resources over Requirements	(1,109,153)	(846,757)	-	(1,359,520)	(276,876)	-	(991,848)	-	367,671
Net Transfers - In (Out)	962,736	918,804	-	704,127	293,385	-	724,810	-	20,683
<b>TOTAL FUND BALANCE</b>	<b>\$ 604,256</b>	<b>\$ 995,519</b>	<b>165%</b>	<b>\$ 315,960</b>	<b>\$ 1,012,029</b>	<b>320%</b>	<b>\$ 729,382</b>	<b>231%</b>	<b>\$413,422</b>

- A** Investment Income projected to come in higher than budget
- B** Projected Personnel savings based on FY22/FY23 average vacancy rate of 20%
- C** Projected Personnel based on vacancy savings to date
- D** Transfers expected to be higher than budget due to increased Room Tax revenue
- E** Final Beginning Fund Balance will be determined after the final close of FY22



# Budget to Actuals Report

## Annual County Fair - Fund 616

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	101,370	166%	109,370	179%	48,370
State Grant	52,000	53,167	102%	53,167	53,167	100%	53,167	100%	-
Rodeo	20,000	24,050	120%	24,000	30,970	129%	30,970	129%	6,970
R/V Camping/Horse Stall Rental	25,500	19,815	78%	20,000	17,520	88%	17,520	88%	(2,480)
Livestock Entry Fees	4,500	-	0%	5,000	1,925	39%	2,169	43%	(2,831)
Merchandise Sales	-	5,239		3,500	3,245	93%	3,245	93%	(255)
Interest on Investments	-	2,683		2,713	4,512	166%	7,890	291%	5,177
<b>TOTAL RESOURCES</b>	<b>1,560,500</b>	<b>1,922,671</b>	<b>123%</b>	<b>1,849,380</b>	<b>2,361,313</b>	<b>128%</b>	<b>2,372,997</b>	<b>128%</b>	<b>523,617</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	155,959	36,681	24%	169,445	79,331	47%	178,174	105%
Materials and Services	1,312,172	1,316,102	100%	1,682,585	1,650,526	98%	1,682,585	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>1,468,131</b>	<b>1,352,783</b>	<b>92%</b>	<b>1,852,030</b>	<b>1,729,857</b>	<b>93%</b>	<b>1,860,759</b>	<b>100%</b>	<b>(8,729)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	31,250	42%	75,000	100%
Transfer Out - Fair & Expo	(150,000)	(150,000)	100%	-	-		-		-
Transfers Out	-	-		(231,706)	(96,540)	42%	(231,706)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>100%</b>	<b>(156,706)</b>	<b>(65,290)</b>	<b>42%</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)	631,456		512,238		514,888
Net Transfers - In (Out)	(75,000)	(75,000)		(156,706)	(65,290)		(156,706)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 17,369</b>	<b>\$ 385,854</b>	<b>999%</b>	<b>\$ 225,358</b>	<b>\$ 952,020</b>	<b>422%</b>	<b>\$ 741,386</b>	<b>329%</b>	<b>\$516,028</b>

**A** Investment Income projected to come in higher than budget

**B** Final Beginning Fund Balance will be determined after the final close of FY22



# Budget to Actuals Report

## Annual County Fair - Fund 616

CY22 YTD November 30, 2022 (unaudited)

	Fair 2021	Fair 2022 Actuals to Date	2022 Projection
<b>RESOURCES</b>			
Gate Receipts	\$ 738,029	\$ 782,364	\$ 782,364
Carnival	415,716	433,682	433,682
Commercial Exhibitors	315,719	436,292	436,292
Livestock Entry Fees	-	1,925	1,925
R/V Camping/Horse Stall Rental	19,944	17,392	17,392
Merchandise Sales	5,239	3,245	3,245
Concessions and Catering	295,093	497,366	497,366
Fair Sponsorship	81,125	126,300	126,300
<b>TOTAL FAIR REVENUES</b>	<b>\$ 1,870,865</b>	<b>\$ 2,298,566</b>	<b>\$ 2,298,566</b>
<b>OTHER RESOURCES</b>			
State Grant	53,167	53,167	53,167
Interest	1,194	5,794	6,694
Miscellaneous	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 1,925,226</b>	<b>\$ 2,357,526</b>	<b>\$ 2,358,426</b>
<b>REQUIREMENTS</b>			
Personnel	103,199	102,763	118,007
Materials & Services	1,249,932	1,721,665	1,730,530
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,353,131</b>	<b>\$ 1,824,428</b>	<b>\$ 1,848,537</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	74,750	68,750	75,000
Transfer Out - F&E Reserve	-	(96,540)	(115,848)
Transfer Out - Fair & Expo	(150,000)	-	-
<b>TOTAL TRANSFERS</b>	<b>\$ (75,250)</b>	<b>\$ (27,790)</b>	<b>\$ (40,848)</b>
<b>Net Fair</b>	<b>\$ 496,845</b>	<b>\$ 505,308</b>	<b>\$ 469,041</b>
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ (48,694)</b>	<b>\$ 448,151</b>	<b>\$ 448,151</b>
<b>Ending Balance</b>	<b>\$ 448,151</b>	<b>\$ 953,459</b>	<b>\$ 917,192</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	10,172	137%	19,950	269%	12,536
Revenue Not Assigned	-	-		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>8,544</b>	<b>8,012</b>	<b>94%</b>	<b>7,414</b>	<b>10,172</b>	<b>137%</b>	<b>19,950</b>	<b>269%</b>	<b>12,536</b>

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	180,000	8,564	5%	220,000	423	0%	220,000	100%	-
Capital Outlay	388,000	(894)	0%	650,000	-	0%	650,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>568,000</b>	<b>7,670</b>	<b>1%</b>	<b>870,000</b>	<b>423</b>	<b>0%</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	209,030	42%	510,549	102%	8,866
Transfers In - Fair & Expo	300,000	300,000	100%	416,437	173,515	42%	416,437	100%	-
Transfers In - Annual County Fair	-	-		231,706	96,540	42%	231,706	100%	-
<b>TOTAL TRANSFERS</b>	<b>798,901</b>	<b>779,502</b>	<b>98%</b>	<b>1,149,827</b>	<b>479,085</b>	<b>42%</b>	<b>1,158,693</b>	<b>101%</b>	<b>8,866</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)	9,748		(850,050)		12,536
Net Transfers - In (Out)	798,901	779,502		1,149,827	479,085		1,158,693		8,866
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,341,108</b>	<b>\$ 1,809,440</b>	<b>135%</b>	<b>\$ 1,587,183</b>	<b>\$ 2,298,273</b>	<b>145%</b>	<b>\$ 2,118,083</b>	<b>133%</b>	<b>\$530,900</b>

- A** Investment Income projected to come in higher than budget
- B** Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction
- C** Transfers expected to be higher than budget due to increased Room Tax revenue
- D** Final Beginning Fund Balance will be determined after the final close of FY22



# Budget to Actuals Report

## RV Park - Fund 618

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	244,954	40%	480,454	79%	(124,546) <b>A</b>
Cancellation Fees	-	15,725		14,000	5,607	40%	9,607	69%	(4,393)
RV Park Fees > 30 Days	10,500	8,499	81%	13,000	3,923	30%	11,923	92%	(1,077) <b>B</b>
Washer / Dryer	5,000	3,476	70%	4,200	3,402	81%	5,302	126%	1,102
Miscellaneous	2,500	3,731	149%	3,750	1,142	30%	3,242	86%	(508)
Vending Machines	2,500	1,021	41%	1,750	978	56%	3,078	176%	1,328
Interest on Investments	2,024	578	29%	552	884	160%	1,660	301%	1,108 <b>C</b>
<b>TOTAL RESOURCES</b>	<b>517,524</b>	<b>584,713</b>	<b>113%</b>	<b>642,252</b>	<b>260,890</b>	<b>41%</b>	<b>515,266</b>	<b>80%</b>	<b>(126,986)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	19,456	1,643	8%	111,153	33,853	30%	98,692	89%
Materials and Services	310,805	242,863	78%	259,755	112,026	43%	230,281	89%	29,474
Debt Service	221,927	221,629	100%	223,273	-	0%	223,273	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>552,188</b>	<b>466,135</b>	<b>84%</b>	<b>594,181</b>	<b>145,879</b>	<b>25%</b>	<b>552,246</b>	<b>93%</b>	<b>41,935</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	8,330	42%	20,000	100%	-
Transfer Out - RV Reserve	(132,042)	(132,042)	100%	(261,566)	(108,985)	42%	(261,566)	100%	-
<b>TOTAL TRANSFERS</b>	<b>47,958</b>	<b>47,958</b>	<b>100%</b>	<b>(81,566)</b>	<b>59,345</b>	<b>-73%</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	115,011		(36,980)		(85,051)
Net Transfers - In (Out)	47,958	47,958		(81,566)	59,345		(81,566)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 13,294</b>	<b>\$ 166,536</b>	<b>999%</b>	<b>\$ 82,920</b>	<b>\$ 340,892</b>	<b>411%</b>	<b>\$ 47,990</b>	<b>58%</b>	<b>(\$34,930)</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 Personnel based on vacancy savings to date
- E** Final Beginning Fund Balance will be determined after the final close of FY22



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	6,118	97%	12,400	197%	6,102
<b>TOTAL RESOURCES</b>	<b>7,546</b>	<b>6,354</b>	<b>84%</b>	<b>6,298</b>	<b>6,118</b>	<b>97%</b>	<b>12,400</b>	<b>197%</b>	<b>6,102</b>

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

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	132,042	132,042	100%	261,750	108,985	42%	261,566	100%
<b>TOTAL TRANSFERS</b>	<b>132,042</b>	<b>132,042</b>	<b>100%</b>	<b>261,750</b>	<b>108,985</b>	<b>42%</b>	<b>261,566</b>	<b>100%</b>	<b>(184)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	784,466	1,054,426	134%	1,172,718	1,191,937	102%	1,191,937	102%
Resources over Requirements	(92,454)	5,469		(93,702)	1,280		(87,600)		6,102
Net Transfers - In (Out)	132,042	132,042		261,750	108,985		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>\$ 1,302,202</b>	<b>97%</b>	<b>\$ 1,365,903</b>	<b>102%</b>	<b>\$25,137</b>

- A** Investment Income projected to come in higher than budget
- B** Capital Outlay appropriations are a placeholder
- C** Final Beginning Fund Balance will be determined after the final close of FY22





# Budget to Actuals Report

## Risk Management - Fund 670

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	510,499	41%	1,234,761	100%	-
General Liability	944,278	940,773	100%	892,681	371,950	42%	892,681	100%	-
Unemployment	323,572	334,147	103%	430,179	311,329	72%	430,179	100%	A
Property Damage	393,546	409,593	104%	419,566	174,819	42%	419,566	100%	-
Vehicle	227,700	227,700	100%	248,764	103,652	42%	248,764	100%	-
Interest on Investments	101,111	50,142	50%	49,346	44,432	90%	92,120	187%	42,774
Claims Reimbursement	25,000	1,280,876	999%	25,000	1,110	4%	25,000	100%	-
Skid Car Training	10,000	-	0%	10,000	(144)	-1%	100	1%	(9,900)
Process Fee- Events/ Parades	1,000	1,485	149%	1,000	405	41%	1,000	100%	-
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>1,518,053</b>	<b>46%</b>	<b>3,344,351</b>	<b>101%</b>	<b>32,874</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	General Liability	3,600,000	2,706,359	75%	3,000,000	395,250	13%	2,500,000	83%
Workers' Compensation	1,580,000	953,365	60%	1,580,000	729,015	46%	2,000,000	127%	(420,000)
Insurance Administration	547,047	491,393	90%	607,558	236,530	39%	606,497	100%	1,061
Property Damage	300,245	604,926	201%	300,248	60,783	20%	280,000	93%	20,248
Vehicle	200,000	137,356	69%	200,000	91,793	46%	250,000	125%	(50,000)
Unemployment	200,000	89,053	45%	200,000	-	0%	200,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>6,427,292</b>	<b>4,982,451</b>	<b>78%</b>	<b>5,887,806</b>	<b>1,513,370</b>	<b>26%</b>	<b>5,836,497</b>	<b>99%</b>	<b>51,309</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(1,455)	42%	(3,500)	100%
<b>TOTAL TRANSFERS</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>100%</b>	<b>(3,500)</b>	<b>(1,455)</b>	<b>42%</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)	4,683		(2,492,146)		84,183
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(1,455)		(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>\$ 8,948,166</b>	<b>175%</b>	<b>\$ 6,449,292</b>	<b>126%</b>	<b>\$1,341,941</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; but only for employees, revenue on this line item is from the public
- D** Trending lower than budget
- E** Trending higher than budget
- F** FY22 had abnormally high property damage; anticipating less in FY23
- G** Final Beginning Fund Balance will be determined after the final close of FY22



# Budget to Actuals Report

## Health Benefits - Fund 675

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	8,111,266	41%	19,908,221	100%	-
COIC Premiums	1,589,000	1,255,305	79%	1,547,778	723,464	47%	1,547,778	100%	-
Employee Co-Pay	1,200,000	1,238,034	103%	1,282,015	508,370	40%	1,282,015	100%	-
Retiree / COBRA Premiums	1,060,000	1,438,217	136%	595,000	219,396	37%	595,000	100%	-
Prescription Rebates	128,000	396,119	309%	175,000	143,340	82%	175,000	100%	A
Interest on Investments	200,277	90,816	45%	95,686	61,290	64%	131,380	137%	35,694 B
Claims Reimbursement & Other	82,000	1,487,600	999%	55,000	5,764	10%	55,000	100%	-
<b>TOTAL RESOURCES</b>	<b>23,027,177</b>	<b>25,070,639</b>	<b>109%</b>	<b>23,658,700</b>	<b>9,772,890</b>	<b>41%</b>	<b>23,694,394</b>	<b>100%</b>	<b>35,694</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	25,140,847	24,583,764	98%	21,597,563	7,716,115	36%	21,597,563	100%
Deschutes On-Site Pharmacy	2,970,575	3,381,197	114%	3,779,608	866,135	23%	3,779,608	100%	- C
Deschutes On-Site Clinic	1,141,829	1,190,855	104%	1,212,497	392,349	32%	1,212,497	100%	- C
Wellness	171,142	138,211	81%	179,549	54,498	30%	179,549	100%	- C
<b>TOTAL REQUIREMENTS</b>	<b>29,424,393</b>	<b>29,294,027</b>	<b>100%</b>	<b>26,769,217</b>	<b>9,029,097</b>	<b>34%</b>	<b>26,769,217</b>	<b>100%</b>	<b>-</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)	743,793		(3,074,823)		35,694
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>\$ 12,047,984</b>	<b>137%</b>	<b>\$ 8,229,368</b>	<b>93%</b>	<b>(\$585,771)</b>

- A** Budget estimate is based on claims which are difficult to predict
- B** Investment Income projected to come in higher than budget
- C** Amounts are paid 1 month in arrears
- D** Final Beginning Fund Balance will be determined after the final close of FY22



# Budget to Actuals Report

## 911 - Fund 705 and 710

FY23 YTD November 30, 2022 (unaudited)

**41.7%**  
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	9,706,273	93%	10,421,062	100%	18,228	<b>A</b>
Telephone User Tax	1,106,750	1,815,283	164%	1,668,000	459,654	28%	1,668,000	100%	-	<b>B</b>
State Reimbursement	60,000	123,282	205%	810,000	30,000	4%	810,000	100%	-	<b>C</b>
Police RMS User Fees	236,576	237,221	100%	237,221	-	0%	237,221	100%	-	<b>D</b>
Contract Payments	147,956	157,552	106%	153,292	20,870	14%	153,292	100%	-	
User Fee	233,576	140,986	60%	140,445	4,313	3%	140,445	100%	-	
Data Network Reimbursement	162,000	244,799	151%	120,874	32,385	27%	120,874	100%	-	
Property Taxes - Prior Yr	115,000	92,601	81%	80,000	53,327	67%	80,000	100%	-	
Interest on Investments	96,867	69,988	72%	67,515	60,224	89%	116,280	172%	48,765	<b>E</b>
Property Taxes - Jefferson Co.	38,344	37,525	98%	39,497	34,917	88%	39,497	100%	-	
Miscellaneous	18,658	45,553	244%	25,000	13,605	54%	25,000	100%	-	
<b>TOTAL RESOURCES</b>	<b>12,019,306</b>	<b>12,896,533</b>	<b>107%</b>	<b>13,744,678</b>	<b>10,415,567</b>	<b>76%</b>	<b>13,811,671</b>	<b>100%</b>	<b>66,993</b>	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Personnel Services	8,005,795	7,462,327	93%	8,606,196	3,175,881	37%	7,530,513	88%	1,075,683	<b>F</b>
Materials and Services	3,582,212	2,915,749	81%	4,088,201	1,417,753	35%	4,088,201	100%	-	
Capital Outlay	2,975,000	518,824	17%	5,075,000	322,352	6%	5,075,000	100%	-	
<b>TOTAL REQUIREMENTS</b>	<b>14,563,007</b>	<b>10,896,900</b>	<b>75%</b>	<b>17,769,397</b>	<b>4,915,985</b>	<b>28%</b>	<b>16,693,714</b>	<b>94%</b>	<b>1,075,683</b>	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	11,850,783	10,709,072	90%	12,950,799	12,708,705	98%	12,708,705	98%	(242,094)
Resources over Requirements	(2,543,701)	1,999,633		(4,024,719)	5,499,582		(2,882,043)		1,142,676
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 9,307,082</b>	<b>\$ 12,708,705</b>	<b>137%</b>	<b>\$ 8,926,080</b>	<b>\$ 18,208,286</b>	<b>204%</b>	<b>\$ 9,826,662</b>	<b>110%</b>	<b>\$900,582</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 Personnel savings based on FY22/FY23 average vacancy rate of 13.5%
- G** Final Beginning Fund Balance will be determined after the final close of FY22